

# ANNUAL REPORT

## 2021-22











# 1

# WELCOME

## **Acknowledgement of country**

We acknowledge the Wonnarua People as the Traditional Owners and Custodians of the land within the Maitland Local Government Area. Council pays respect to all Aboriginal Elders, past, present and future with a spiritual connection to these lands.



# ABOUT OUR REPORT

The report outlines Council's performance of our Community Strategic Plan (CSP) - Maitland +10 and achievements of the Delivery Program 2018–2022 and Operational Plan 2021–22.

The report provides an insight into the strategic future and key actions in 2021–22 for each of Maitland's five themes, demonstrating our commitment to delivering on our Maitland +10 vision.

The annual report is our primary tool for reporting to our community and stakeholders on service delivery and financial performance and is a vital part of our overall governance framework, and commitment to transparency and accountability.

In addition to meeting our legislative obligations, the aims of this report are to:

- communicate our vision, themes and outcomes to the community
- instil community confidence in our ability to show strong leadership and deliver on our promises
- demonstrate our commitment to good governance as an accountable and transparent local government
- promote Maitland to investors locally
- build confidence and satisfaction in the partnerships that we are developing with other levels of government, community groups, local businesses and industry leaders through key projects and services
- recognise the achievements of our organisation
- position Maitland City Council as an employer of choice.

## Enquiries

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[maitland.nsw.gov.au](http://maitland.nsw.gov.au)

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This report has been prepared in accordance with Section 428 of the *Local Government Act 1993* and clause 217 of the *Local Government (General) Regulation 2005*.

Disclaimer: Every effort has been made to ensure the accuracy of the information.

Cover image: After Dark Event, Maitland Station

Image: The Levee Summer Sale event







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# MESSAGE FROM OUR MAYOR

Welcome to our 2021–22 Annual Report, the first report I am presenting to you following my election as Mayor in December 2021.

I am proud to lead a Council strongly aligned with our shared vision for Maitland, as captured in our community strategic plan Maitland +10. The plan guides the projects, activities and services Council provides as we work together to make Maitland a great place to live.

While we may have thought the difficult years were behind us, we have again been challenged, as a community and as a Council, by circumstances outside of our control. We have proven that we stand stronger, together. Our continued response to counter the spread of COVID-19 forced our facilities to close, with limited access from September to December 2021, and then we faced flood response and recovery in March 2022.

We have worked hard to continue to deliver despite the challenges and this Annual Report showcases our achievements and challenges.

I have continued to advocate to the State and Federal Government for essential infrastructure to meet the needs of our fast growing community. In particular, I have pursued funding to address the challenges of the Thornton Road network, funding for Walka Water Works to get contamination at this iconic site addressed and reopened to the public as soon as possible, as well as obtain funding for much needed sports facilities like Max McMahon Oval and Cooks Square Park.

Our capital works program delivered many highlights, investing \$91 million in construction and maintenance works. Highlights of the program included the completion of the upgrade of Maitland Netball courts to a regional standard and new play spaces were installed at Benshulla Drive, Bolwarra Heights, and Hartcher Oval, Telarah. Major roads reconstructions were completed at Haussman Drive, Thornton. We also progressed our \$250 million pipeline of infrastructure works including the Town Hall and Mount Vincent Waste Transfer and Recycling Facility.

I enjoyed meeting with residents at our huge program of family friendly events over the summer, including existing favourites such as the Dive in Cinema at East Maitland Aquatics Centre, and inaugural events like the River Regatta that proved to be a hit with the community.

The plans and vision for Maitland Gaol to become a hero tourism destination for Maitland and the region is one step closer, with the announcement of \$10m in shared State and Federal funding to go toward the site. Venues right across the City hosted a range of events and activities which was great to see after being hit hard by recent lockdowns and bad weather.

Our community came together with Council and the Newcastle based community youth organisation, UP&UP, to bring a bright and engaging design to the rebound wall at Norm Chapman Oval in Rutherford. We supported families in need over Christmas with the facilitation and delivery of 400 Christmas hampers through the ever growing Food Assistance Network. We held a series of community planting days across the City, planting over 1600 native seedlings.

I hope you find the Annual Report 2021–22 informative. You are encouraged to share your feedback via [maitlandyoursay.com.au](https://maitlandyoursay.com.au) as we are committed to providing our residents with all of the information you need to be informed on Council's operations.



**Philip Penfold**  
**Mayor**

**TOGETHER, WE MAKE MAITLAND**



# MESSAGE FROM OUR GENERAL MANAGER

I am pleased to present our 2021-22 Annual Report to Council and our community. This is the first Annual Report under the current Council, and the final under our Delivery Program 2018–2022.

The Annual Report provides a comprehensive overview of our work under the 2021–22 Operational Plan, and how these actions contribute to the goals of our Delivery Program and Maitland +10, our community's strategic plan. The report demonstrates open accountability for decisions made during the year, from the awarding of major contracts, responses to complaints, administration of grants, public access to Council held information, and more.

Our budget of \$214 million supported a significant program of standard capital works, major recreational infrastructure projects, a diverse series of programs, and the provision of services across the full scope of Council's responsibilities.

A continued focus on productivity realised savings of over \$839,000 and grants of over \$74 million that contribute to a range of capital works and operational programs.

Our city continues to grow through regional migration and new residents attracted by our mix of rural amenities and city conveniences. Over the year we determined more than 1,480 development applications, a 5% increase from last year, and we now service a population of over 90,000 residents.

We continue to deliver our Customer Driven Transformation project with a vision to deliver 'un council-like service'. We want to consistently provide great service regardless of how our customers interact with us. The project has completed a range of significant milestones with the review of services with high customer impact, including bins, facility bookings, rates, roads, footpaths and driveways. Taking a Human Centered Design approach to these reviews, we have directly involved customers in designing how they will interact with Council's services in the future.

We remain committed to enhancing environmental sustainability and waste reduction through increased recycling, secured funding from the NSW Government for the Hunter River estuary management study, and launched a smart and sustainable city platform aligning to our Greening Plan.

We brought our community together to celebrate through events, street eats held across our suburbs, after dark light shows highlighting our unique Central Maitland architecture and the very popular Maitland Taste Festival, this time held across the broad footprint of Central Maitland, using laneways and alternate public spaces for music, food and entertainment.

Our staff have again shown resilience, in what has been another challenging year with COVID-19 and local floods but we have looked after our city by continuing delivery of our key services throughout these challenges, and through the support we provide to the lead response agencies during COVID-19 and flooding. I am also proud of the way in which we cared for our workforce throughout COVID-19, both for their own wellbeing, and to enable continuing of services.

In delivering this report I acknowledge the leadership of our Mayor and Councillors, the management of our Executive Team and Corporate Leadership Group, and the dedication of all employees in contributing to the many achievements highlighted within this report.



**David Evans**  
**General Manager**

**TOGETHER, WE MAKE MAITLAND**



# OUR MAITLAND

## Our location

Located in the Lower Hunter region of New South Wales, Maitland is a 90 minute freeway drive to Sydney, 30 minutes to the vineyards, Newcastle and Port Stephens, with close proximity to the airport, shipping terminals and freight rail access. You won't find a better base than Maitland.

REGION:

**Hunter**

AREA:

**396km<sup>2</sup>**

POPULATION DENSITY:

**228 persons/km<sup>2</sup>**

## Our community



**89,750**

ESTIMATED RESIDENTIAL  
POPULATION

ABS 2021, NSW Department of Planning



**144,550**

POPULATION  
PROJECTION BY 2041

ABS 2021, NSW Department of Planning

MEDIAN AGE

**37 YEARS**



YOUNGER THAN NSW MEDIAN AGE

**39 YEARS**



**25,244**  
FAMILIES

**5.3%**

ABORIGINAL AND TORRES  
STRAIT ISLANDER  
POPULATION

**6.7%**

PEOPLE WITH A  
DISABILITY

## Our housing



**2.7**

AVERAGE PEOPLE  
PER HOUSEHOLD



**86%**

SINGLE DETACHED  
DWELLINGS

**26%**

RENTING

**34%**

DWELLINGS OWNED  
WITH A MORTGAGE

**26%**

DWELLINGS OWNED  
OUTRIGHT



## Our economy



**\$10.9 billion**  
ECONOMIC OUTPUT  
June 2021



**\$5.4 billion**  
GROSS REGIONAL OUTPUT  
June 2021



**5,177**  
ACTIVE TRADING  
BUSINESSES  
June 2021



**28,318**  
PEOPLE IN LABOUR  
FORCE

**3.5%**  
UNEMPLOYMENT  
March 2022

### MAJOR EMPLOYING INDUSTRIES:

**16.4%**  
HEALTHCARE AND  
SOCIAL ASSISTANCE

**12.3%** RETAIL TRADE  
**11.5%** CONSTRUCTION

## Our environment



**426km**  
CREEKS AND RIVERS



**8,534 hectares**  
NATIVE VEGETATION



**450 hectares**  
PASSIVE AND  
OPEN SPACES



**15%**  
REMNANT  
BUSHLAND



**1290** RECORDED  
FLORA SPECIES



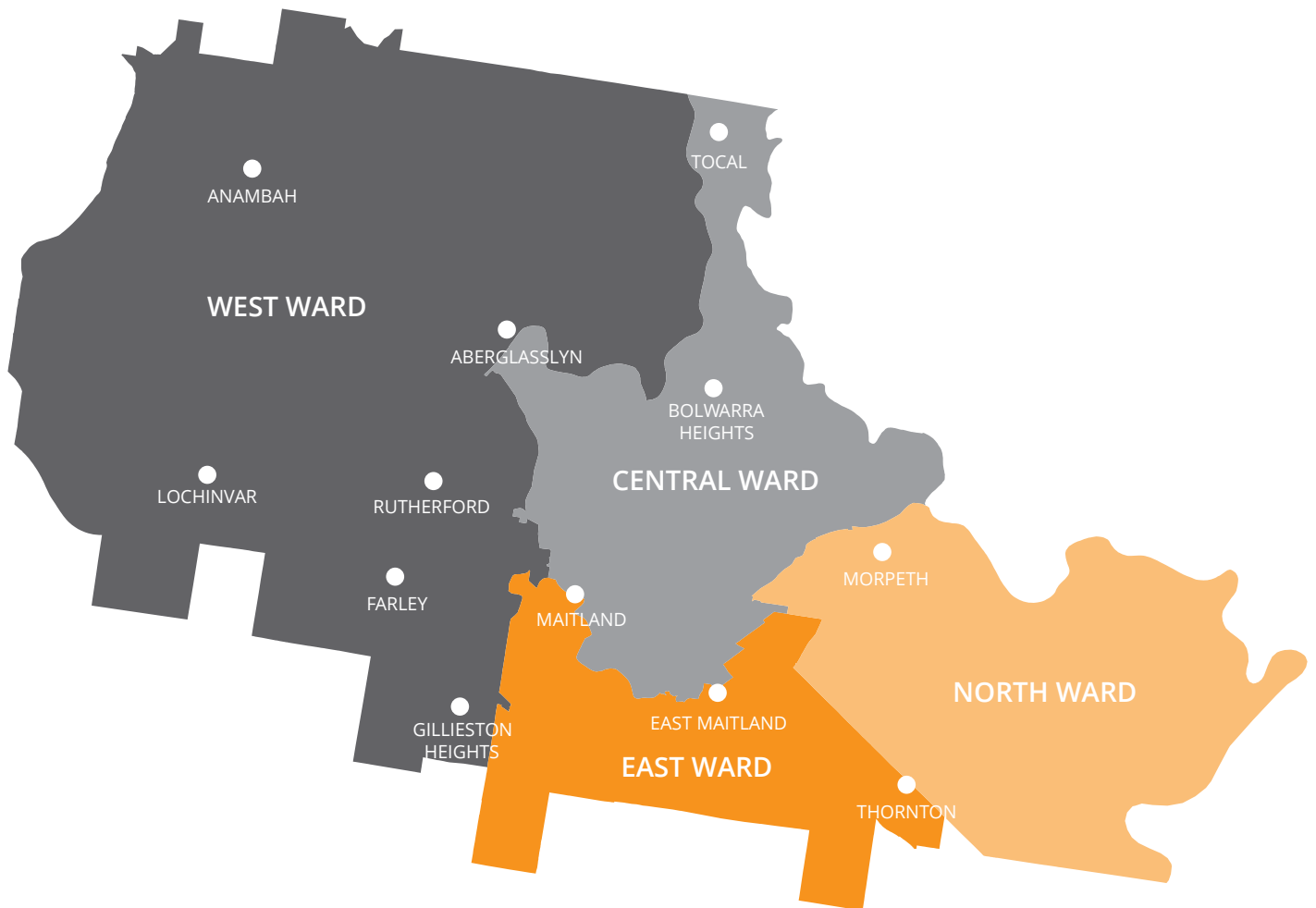
**390** RECORDED  
FAUNA SPECIES



# OUR ELECTED COUNCIL

Maitland City Council has a popularly elected **Mayor and 12 councillors** representing our whole city, elected in **four wards** – North, West, Central and East.

Elected in December 2021, Council now has the **highest representation of female council members** in its history.





**We are four wards with one approach to deliver for our community.**



### **Mayor Philip Penfold**

First elected to Council in 2008, Mayor Philip Penfold was born and raised in Maitland.

He studied at Maitland Boys High School and Rutherford Technology High School, played soccer with Rutherford Football and the Maitland Magpies, and discovered a passion for martial arts.

During a stint living in the United States, where he saw first hand the positive impact of community working together, Philip was inspired to run for Council, citing a desire to have a seat at the table and make a difference.

Philip is a Justice of the Peace and has a career background in banking and finance. He is an eager contributor to his community and an advocate for causes such as homelessness and support for people in crisis.

His priorities include sound fiscal management, increased focus on sporting and recreation infrastructure, and improvements to roads that reduce traffic congestion.

Visit our website to get to know who is representing you.



**[maitland.nsw.gov.au/councillors-information](https://maitland.nsw.gov.au/councillors-information)**





### **Deputy Mayor** **Mitchell Griffin**

Cr Mitchell Griffin, who is now in his second term on Council, was born in Morpeth and has been living in Metford with his wife, two sons and two dogs for over ten years.

Mitchell, is a big motorsports fan, a foundation member of H2O Baptist Church in Thornton, a JP Association Maitland Patron, supporter of East Maitland Lions Club and a member of the Maitland District Historical Society.

He values heritage and has a family lineage that is woven into the City's history, with ancestors landing here in 1839.

Seeing Maitland grow and the need for infrastructure to create a liveable and vibrant city of the future was what originally inspired him to run for Council.



### **Councillor** **Robert Aitchison**

Cr Robert Aitchison is a Thornton local and third term councillor, who is proud of what Maitland as a City and a community continue to achieve.

Robert moved to the area in 2000 to start a tour business and raise his two children in an idyllic location that is both prosperous for trade and rich in community.

As a proud Freemason, a local association that raises money and helps those in need, he values volunteering, treating others with respect and helping those less fortunate.

Several years ago, Robert became concerned that the community and Council were losing connection and decided to run for Council to help bridge that divide and advocate to give people a fair go.

Talking about Maitland, he says 'I love the fact we've got such heritage. We're small enough that we can get around and see everything easily and have retained a community feel.



### **Councillor** **Mike Yarrington**

Cr Mike Yarrington, who owns and runs a trophy and promotions business in Maitland, has lived in the area for more than 25 years and lives in Thornton and is a second term councillor.

Mike has been a member of the Rotary Club of Maitland Sunrise since 2000 and is an ardent Sydney Swans fan. He cites new pathways and cycleways across Maitland as a key priority.

A keen recreational cyclist, Mike says he ran for Council to shape what happens in Maitland and to effect change. 'Over this term of Council, I am excited to see some of the projects and initiatives that we've started developing continue to come into reality, such as work on the Morpeth to Walka Water Works shared pathway,' he says.

In addition to growing visitation to Maitland through improved pathways and infrastructure, Mike cites advocating for safer and smoother roads among his priorities.

Mike also loves being outdoors, working in his garden, and he takes a lot of pride in his home brewing. Thanks to his tasty wheat beer, he even took out the award for Maitland's Best Home Brew in 2016 and 2018.





### **Councillor** **Ben Whiting**

Third term councillor, Cr Ben Whiting, grew up in the Green Hills area of Maitland before heading overseas for work. He returned to his hometown with his wife to raise their two young daughters.

Ben is a special needs teacher and is also actively involved in his local parish. He is a member of the Maitland Park Recreation Board and is proud to see the growth of the Park, 'the city's jewel,' during his time on the Board.

Ben is also a keen player of local hockey with the Maitland Rams and is involved in the Bruce Street Community Hall.

One of Ben's favourite things about Maitland is the rural features and the fact they will remain given the City's floodplains. Another is Maitland's 'perfect size': big enough to provide everything you could want but small enough to maintain a community connection.



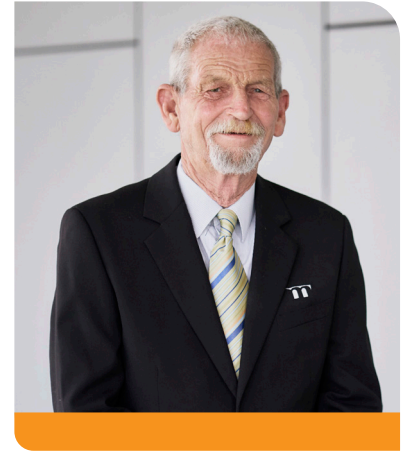
### **Councillor** **Kanchan Ranadive**

Second term councillor, Cr Kanchan Ranadive, has called the Hunter Valley her home for 20 years after making a move from Pune, India, in 2002. According to Kanchan, Maitland and Pune are similar cities: rich in culture and history, yet modern.

An engaged member of the local community, Kanchan is involved in local Indian-Australian community groups, the Rutherford Rotary club, and organisations that help get young people and women into work when they need an extra hand.

One of her passions is doing her bit to encourage more women to enter jobs in STEM (science, technology, engineering, and mathematics).

Kanchan loves the diversity of Maitland across the board in things like sport, art, industry, heritage, and the people who call our city home. She's proud to be a part of the community and loves Maitland's rich heritage.



### **Councillor** **Peter Garnham**

Cr Peter Garnham has lived in Maitland for more than 60 years and is in his sixth term after being first elected in 1999.

Currently Maitland's longest continuously serving councillor, Peter ran for Council because he felt he had something valuable to contribute. Peter and his wife Kelly have four children and nine grandchildren.

A former student of Maitland Boys High School, Peter is a longstanding member of many community organisations, including Lions Club, Apex and the Maitland Steam and Antique Machinery Association.

With a keen interest in steam engines, Peter's passion is attracting people to Maitland and expanding its visitor economy through flagship events, such as Hunter Valley Steamfest. Peter is also interested in creating employment, facilitating growth and making Maitland an even more vibrant city for future generations.





### **Councillor Bill Hackney**

The youngest of seven siblings, Cr Bill Hackney grew up in Louth Park. After returning from Sydney for schooling, Bill met his wife Narelle and settled back in Metford to start a family. They now have a daughter Bec 23 and a son Hayden 18.

With a career background in construction and business ownership that as a result seen Bill win multiple Housing Industry Australia (HIA) awards, this is Bill's first term on Council.

Bill is a keen advocate for community safety, serving as Hunter Region Coordinator and New South Wales President of Neighbourhood Watch. He is also passionate about recreational sport, working closely with the East Maitland Griffins and the Maitland Pickers rugby league clubs.

Outside of work, Bill enjoys boating, motorcycles, camping, fishing and spending time with his family at the many events Maitland hosts.



### **Councillor Loretta Baker**

Cr Loretta Baker is a proud community health nurse, a Lorn local, and in the last term represented Maitland as its first ever female mayor.

After moving to Maitland over 30 years ago, Loretta started working in community health in Maitland, supporting those with mental health and addiction problems and running an immunisation program at schools across the City.

She is passionate about the arts and creative movement in Maitland, a member and big supporter of the Maitland Regional Art Gallery, a supporter of the Repertory Theatre and a regular at the Maitland Writers Festival.

Loretta became a Councillor in 2008, seeking to make people's lives just a little bit better through furthering social justice and improving amenity and facilities in the City.



### **Councillor Sally Halliday**

Second term councillor, Cr Sally Halliday, moved to Maitland approximately 25 years ago to raise her family. It was not an unfamiliar city though as Sally's ancestors ran Maitland's first picture theatre, and her great-grandfather represented Maitland in the NSW State Legislative Assembly.

Sally is a member of many community groups, like the East Maitland Lions Club, the Maitland and District Historical Society, and NDIS related support organisations. She is passionate about helping projects and people reach their potential and making the world a better place.

Variety and diversity are the things Sally loves the most about Maitland. It has everything you need in a city, from sports and facilities, to education, retail, business, community groups, a range of employment, and so much more.





### **Councillor Ben Mitchell**

Cr Ben Mitchell grew up on a family farm in rural Western Australia and first came to Maitland a little over 10 years ago, then quickly fell in love with the area and has been here ever since. First elected in 2017, he represents Maitland as its youngest ever councillor. This is Ben's second term on Council and was Deputy Mayor from September 2020–21.

In his spare time, you'll find Ben helping around the city in his capacity as vice president of the Maitland Rotary Club or gardening.

'What's important is for Council to be an enabler for the amazing community groups we have here in Maitland.'

The influence of his parents and family being closely involved in their community is what initially inspired Ben to become a councillor. He was also tired of people just talking online about what could and what should be done, so he put his hand up to be a practical part of the solution to issues in the community.

Ben is the operations manager at a local family owned nursery and is a horticulturist by trade. Ben is a Telarah resident and a proud Monarchist who values good governance.



### **Councillor Kristy Ferguson**

First term councillor Cr Kristy Ferguson is Rutherford raised, living there now with her family, and passionate about community and giving her kids the same amazing childhood she was lucky to have.

Kristy describes Maitland as 'an ideal place to grow up'. In her youth, she played netball and practised gymnastics locally. She even trained karate for many years under the tutelage of Mayor Penfold

She's been involved in the PCYC, Maitland Mustangs, West Maitland Football Club, dance studios, and more, all through her kids, keeping her close to the community she loves.

Seeing the growth of Maitland and having the opportunity to help shape the City that is part of her family's future is what made Kristy want to be a councillor. She wants it to be the best for them.

She's worked in aged care, gyms and now a family business in Rutherford.



### **Councillor Stephanie Fisher**

First term councillor, Cr Stephanie Fisher grew up in Ashtonfield, having the perfect childhood of friends, family and sport. After studying and living in Canberra for a time, she returned to Maitland to give her own children the same amazing childhood she had herself.

Stephanie was previously an events manager for East Maitland Bowling Club and is a new and excited member of the Hunter Women's Network

She's also a sports fanatic, pushed by a natural competitive streak that serves her well in everything she tries her hand at.

Stephanie became a councillor to be a voice for the people in the community who are not confident enough to speak out for themselves, to help those less fortunate than herself and values listening to what people have to say.



# 2 OUR HIGHLIGHTS



Image: Australia Day 2022





# 2021-22 HIGHLIGHTS



**\$74 million**  
RECEIVED IN GRANT  
FUNDING AND SUBSIDIES



**\$91 million**  
INVESTED IN CAPITAL  
WORKS



**15**  
NETBALL COURTS UPGRADED  
AT MAITLAND PARK



**6**  
PLAYSPACE UPGRADES



**Service delivery**  
CONTINUED WITH  
COVID-19 RESTRICTIONS



**Steamer Street**  
SHARED PATHWAY  
COMPLETED, MORPETH



**96%**  
RESPONDENTS RATED  
THEIR QUALITY OF LIFE  
AS GOOD TO EXCELLENT<sup>1</sup>



**91%**  
RESPONDENTS ARE  
SOMEWHAT SATISFIED  
TO VERY SATISFIED WITH  
COUNCIL'S PERFORMANCE<sup>1</sup>



**48,826**  
VISITORS TO MAITLAND  
REGIONAL ART GALLERY



**114,108**  
VISITORS TO  
MAITLAND LIBRARIES



**5,462 tonnes**  
RECYCLABLES COLLECTED  
AT KERBSIDE



**12,153 tonnes**  
GARDEN ORGANICS  
COLLECTED AT KERBSIDE



**\$82,456**  
COMMUNITY GRANTS AND  
SCHOLARSHIPS



**1,660** SEEDLINGS PLANTED  
**2,226** GIVEN AWAY

<sup>1</sup>Community satisfaction survey 2022



# Works program summary

## Investment in our assets



**\$24.5 million**  
RENEWALS\*



**\$67 million**  
NEW ASSETS



**\$32.7 million**  
ROADS, BRIDGES  
AND FOOTPATHS



**\$10.6 million**  
STORMWATER  
DRAINAGE

## Maintaining our assets



**\$9.3 million**  
ROADS ASSETS



**\$17 million**  
TOTAL  
MAINTENANCE\*



**\$4.8 million**  
OPEN SPACES



**\$1.0 million**  
STORM WATER  
DRAINAGE

\*Performing above Local Government benchmark

# YEAR IN REVIEW

## Major projects

Maitland is located within a major growth corridor of the Greater Newcastle Metropolitan region, which identifies current and future housing and industrial/commercial growth. To respond to this growth, we are focused on ensuring the delivery of services and infrastructure is meeting community needs, both now and into the future.

Focused on key and major infrastructure improvements, Council has been diligent in securing grant funding to enable the delivery of projects such as Maitland Regional Sports Complex, major road upgrades, playground improvements and shared pathway extensions, all projects that otherwise would have required alternate funding and would have taken much longer to achieve. In addition, the use of loan funding also continues to provide a fundamental source of capital revenue for Council as we increase our recurrent borrowings to fund appropriate infrastructure renewals and, where necessary, match grant funding. This allows those who will benefit from new facilities over upcoming years to also share in meeting the cost of providing those facilities.

**This program of works will continue to enhance our city now and into the future, ensuring Maitland remains a wonderful place in which to live, work and visit.**

We continued to progress over \$250 million in infrastructure works that will support the growth of our city. Projects included:

Project	Total cost (\$, million)	Delivery period	Funding source
Intersections and Road upgrades, Thornton	\$25.7 m	2021–2024	Council/Grant
Mount Vincent Waste Transfer & Recycling Facility, East Maitland	\$17.7 m	2021–2024	Council
Maitland Regional Sports Complex - Stage 3, Maitland	\$8.6 m	2020–2023	Council/Grant
Maitland Administration Centre and Town Hall works, Maitland	\$45.8 m	2021–2023	Council/Grant
Maitland Park (Robins Oval and Park Amenities), Maitland	\$2.7 m	2021–2025	Council/Grant
Maitland Regional Art Gallery (Facade, roof, underground power), Maitland	\$1.5 m	2021–2024	Council/Grant
Morpeth to Walka Shared Pathway Stage 1A, Morpeth	\$0.9 m	2021–23	Council
Bolwarra Sports Complex irrigation works, Bolwarra Steamer Street (Queens Wharf to Morpeth Road) shared path, Morpeth The Boulevard/Chisholm Road Shared Path, East Maitland	\$..9 m	2021–22	Council/Grant
Footpaths Largs, Bolwarra, Thornton; Bolwarra Lookout; Fieldsend Oval, East Maitland	\$3.3 m	2021–22	Council/Grant
Allandale Road, Allandale	\$3.8 m	2021–22	Council/Grant
Woodberry Road, Millers Forest Paterson/Dunmore Roads, Bolwarra Heights	\$4.8 m	2021–23	Council/Grant
Maitland Vale Road Bridge, Hillsborough	\$1.3 m	2021–22	Council/Grant
Luskintyre Road, Luskintyre Maitland Vale Road, Lambs Valley Woodberry Road/Lawson Avenue, Woodberry Phoenix Park Road, Phoenix Park	\$7.8 m	2021–22	Council/Grant



## Grants

Our Annual Community Grants Program aims to provide financial support to local not for profit community based organisations and groups to provide initiatives that meet community needs and benefit residents from the Maitland Local Government Area.

**We are committed to supporting a wide range of activities, projects, programs and people that brings benefits to our local community and contribute to our vision. Together we make Maitland.**



**\$13,509**

### VIBRANT CITY SPONSORSHIP PROGRAM

- Maitland Triathlon 2021
- Maitland River Run 2022
- Maitland Heritage Festival 2022



**\$43,547**

### COMMUNITY GRANTS

**\$5,400**

### HIGH ACHIEVERS GRANTS

**\$12,500**

### COMMEMORATIVE AND RECOGNISED DAY GRANTS







Maitland Regional Sport Complex



Robins Oval



Maitland Administration Centre





Morpeth Bridge Lighting



Morpeth Common Play space



Maitland Park Netball Courts





## Customer experience

We are implementing the Customer Driven Transformation project with a vision to deliver 'un council-like service'. We want to consistently provide great service regardless of how our customers interact with us.

The project has completed a range of significant milestones with the review of services with high customer impact, including bins, facility bookings, rates, roads, footpaths and driveways. Taking a Human Centered Design approach to these reviews, we have directly involved customers in designing how they prefer to interact with our services.

We have continued on our journey for first call resolution and have enhanced knowledge management within our Customer Experience Team, ensuring we are getting customers the answers that they need in appropriate time frames.

We have nominated turnaround times to meet for each customer service request category, subject to the seriousness of the issue. These range from three days for waste related matters, ten days for pothole repairs and 15 days for footpath maintenance.



**65,848**

PHONE CALLS RECEIVED



**Under 3 minutes**

AVERAGE CALL WAIT TIMES



**650,497**

VISITS TO COUNCIL WEBSITE



**5,343**

ONLINE LIVE CHATS



**12,756**

CUSTOMER REQUESTS RECEIVED

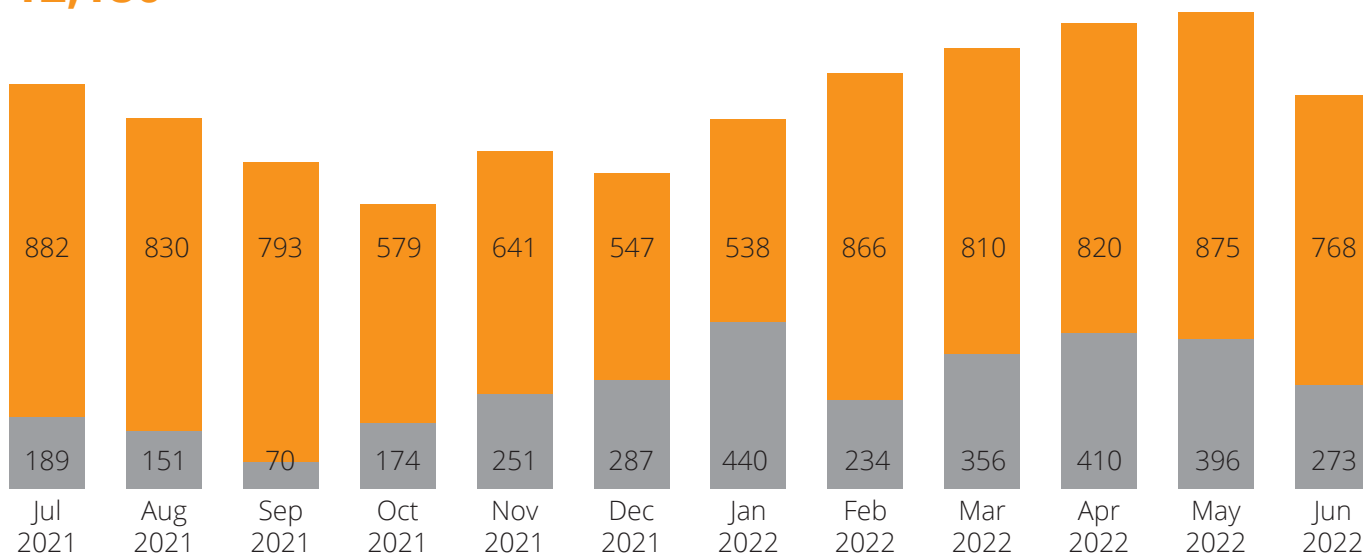


**73.5%**

REQUESTS COMPLETED WITHIN AGREED SERVICE LEVELS

### CUSTOMER SERVICE REQUESTS FINALISED

**12,180**



■ Requests completed within agreed service levels

■ Requests completed outside agreed service levels



## Maitland Your Say

Community engagement is at the heart of what we do. We involve our community in local planning and decision making to help shape the future of Maitland and play a part in positive change. That's why we deliver an expanded community engagement program as part of our commitment to connected and collaborative community leaders. We sought opinions and ideas from the community across various topics, including playgrounds, economy, planning, housing, and the environment.

Our engagement framework is aligned to best practice and the International Association of Public Participation's (IAP2) Core Values. Our engagement principles are:

- Informative and transparent - we actively share information
- Inclusive and accessible - we make it easy to participate
- Proactive and timely - we engage early in the process
- Meaningful and genuine - we listen and consider your input
- Flexible and responsive - we are open to change
- Reported - we close the loop.



**19**  
ENGAGEMENT  
OPPORTUNITIES  
**2,300+**  
RESPONSES



**12,558**  
UNIQUE VISITS TO  
MAITLAND YOUR SAY  
WEBSITE

During 2021–22, community informed decision making was undertaken on the following projects:

### Strategies and plans - total 4

- Community Strategic Plan, Maitland +10
- Louth Park Road – South Maitland Planning Proposal
- Eastern Precinct Engagement
- Draft Maitland Bush Fire Prone Land Map 2021

### Environment - total 3

- Green Communities Program
- Hanging garden and green wall competition survey
- Maitland Mattress Muster

### Parks and recreation - total 2

- Youth Space Harold Gregson Reserve
- Woodberry Skate Park

### City experiences and economy - total 4

- The Levee one day sale
- COVID-19 response and recovery survey
- Maitland accommodation occupancy survey
- Your High Street Grant

### Public exhibitions of various documents - total 6

- Code of Meeting Practice and other various policies and plans

## Our challenges

Our ability to facilitate face to face engagement with the community was impacted by various COVID-19 Public Health Orders. We responded to these challenges and provided online engagement opportunities including online workshops, surveys and Facebook live sessions. Despite these efforts, the engagement responses were lower compared to the previous years.



### Find us online

Information about our Community Engagement Framework is available at [maitland.nsw.gov.au](https://maitland.nsw.gov.au)

You can get involved and view all our engagement projects at [maitlandyoursay.com.au](https://maitlandyoursay.com.au)

Connect with us on Facebook by joining the **Maitland Your Say Facebook group** or join our mailing list to ensure you receive the latest project updates.

# SUPPORTING AN INCLUSIVE COMMUNITY

**We aspire to make Maitland an inclusive city – a place for everyone. We deliver a range of programs in partnership with our community to empower it to take collective action on social issues that are important to the community.**

In accordance with Section 13(1) of the *Disability Inclusion Act 2014*, the following information is provided on the implementation of Council's Disability Inclusion Plan.

Highlighted under the following focus areas:

- 1. Developing positive community attitudes and behaviours**
- 2. Creating liveable communities**
- 3. Supporting access to meaningful employment**
- 4. Improving access to mainstream services through better systems and processes**

## **1. Developing positive community attitudes and behaviours**

Over the year we worked in partnership with internal stakeholders and external service providers to encourage and support initiatives to promote inclusion awareness within Maitland.

### **Administrative support and guidance on grants**

We have provided the community administration support and guidance on grants for a range of funding opportunities including Council's Section 356 Community Grant Program to support disability inclusion and access, Commemorative and Recognised Days Program, ClubGRANTS and Community Connections Forum.

### **KEY ACHIEVEMENTS:**

- ✓ **Morpeth Men's Shed Inc. was funded to provide improved accessibility between facilities.**
- ✓ **'Talk Together Connection' provided by The Shepherd's Centre for Deaf Children, to deliver a program for parents of deaf children.**
- ✓ **Funding provided to Maitland Aphasia Communication Group (MACG) to improve support through video conferencing for participants and to assist with fortnightly group speech sessions.**
- ✓ **Funding provided to Maitland Neighbourhood Centre for a speech therapist/s to attend the centre's Play Strong Playgroup and provide support and initial assessments to children and families.**



## 2. Creating liveable communities

We have implemented a range of initiatives over the year to help ensure people with disability feel part of the community and have the same opportunities as everyone else to participate in the services that Council provides.

### Maitland Regional Athletics Centre fully accessible

The Maitland Regional Athletics Centre was completed in 2020–21. All the change rooms at this venue are inclusive and have accessible showers within the same shared space. This facility bridges the gap in providing an all inclusive experience for all. A new accessible path was also completed connecting the Athletics Centre to Maitland Regional Sportsground.

### Sensory processing tool for gallery visitors

Maitland Regional Art Gallery implemented new initiatives, including sensory processing assistance tools for gallery visitors. These tools include Social Script and Visual Schedule. The Social Script was developed in consultation with a young visitor requiring sensory processing assistance and their family. Together, we developed the Script to give visitors with special needs an opportunity to better understand what to expect when visiting the Gallery.

## KEY ACHIEVEMENTS:

- ✓ Community engagement plans designed to be inclusive, accessible, and remove barriers to participation by people with disability.
- ✓ Verification that the website is WCAG 2.0 compliant.
- ✓ Accessibility information provided for each flagship event on Council's website.
- ✓ Acceptance of the Companion Card for ticketed flagship event Bitter & Twisted.
- ✓ Protocol developed for the operations of the Including You Tent.
- ✓ Expression of Interest form revised for organisations to facilitate the Including You Tent at flagship events.
- ✓ Communication boards designed for flagship events in partnership with Hunter Prelude.
- ✓ 784 Access and inclusion Learn To Swim (LTS) lessons and 2,201 carer visits at Maitland Aquatic Centre.
- ✓ Accessible change room facilities upgraded inside the Maitland Aquatic Centre.
- ✓ Carers and their clients have continued travelling from outside the local government area to attend Maitland Aquatic Centre, due to our accessible facilities.
- ✓ Auslan interpretation provided at Maitland Regional Art Gallery and libraries.
- ✓ Hosted Connected to Nature, an exhibition by Mai-Wel Creative Arts Maitland.
- ✓ Journeys Creative Connections monthly workshops for adults with a lived mental health experience
- ✓ Art & Dementia program expanded with support from the New South Wales Government.
- ✓ Digital audio collection provided by the libraries for general access, including for those with low vision or who are blind.
- ✓ A weekly home library for the frail and aged, and people with a disability.
- ✓ Adult Literacy tutoring offered by staff who have undertaken volunteer level tutoring training and a community of practice established to support practice development and service improvement.
- ✓ Coaching to build staff awareness and practice around working with low vision and low literacy customers at libraries.
- ✓ Bus stops upgraded to improve accessibility.

### 3. Supporting access to meaningful employment

Council supports workforce participation and volunteering for people with disability and encourages people with disability to apply for employment with Maitland City Council. We continue to implement initiatives of Equal Employment Opportunity and ensure our recruitment processes are fair and barrier free.

#### KEY ACHIEVEMENTS:

- ✓ Ongoing relationships maintained with local disability service provider Mai-Wel, and working together to create opportunities for the community within the organisation.
- ✓ Recruitment and employee support are regularly reviewed to ensure processes are fair and barrier free.
- ✓ Incorporate inclusion awareness into staff induction programs through Equity, Diversity and Respect in the Workplace.
- ✓ Provision of Respectful Workplace Training to all staff which includes bullying and discrimination and covers disability and inclusion.
- ✓ Equal Employment Opportunity (EEO) training is offered under Corporate Training Plan, and an active EEO committee continued.
- ✓ Management worked with employees who required support to enable workplace adjustments, flexible work arrangements, and external support providers to assist in improving their ability to fulfill their role requirements and experience as an employee of Council.
- ✓ Council's suite of Guiding Principles aligns with the direction of the Disability Inclusion Action Plan (DIAP).
- ✓ The new Maitland Administration Centre will provide improved access for all.
- ✓ The approval and implementation of the Action Research Project with the University of Sydney increased awareness of access and inclusion internally within Council.



Image : Maitland Library



## 4. Improving access to mainstream services through better systems and processes

### Infrastructure and Works

Several works were completed in 2021–2022 to improve accessibility and met Disability Discrimination Act compliance, including footpaths, shared pathways, cycleways, traffic facilities and carpark surface upgrades.



11

ACCESSIBLE  
FOOTPATHS  
COMPLETED



2

TRAFFIC  
FACILITIES  
CONSTRUCTED



4

CARPARK  
SURFACE  
IMPROVEMENTS

### Play Space Design

We have aligned the design of several local play spaces following the release of the NSW Government's Everyone Can Play Guidelines. Works included Morpeth Play Space and Vi Denny Play Space at Telarah. The design of Morpeth Common play space is unique to Maitland as it includes exploratory and nature play equipment that is drawn from the surrounding environment creating an opportunity for unstructured play. The design of Vi Denny Play space at Telarah is exploratory and imaginative play.

### Food Network

Facilitated the Food Assistance Network with all organisations that provide assistance across the Local Government Area. The network has enabled linkages between network members, providing services with additional meals for distribution and left over meals from services to other providers for distribution.

### Access and Inclusion Reference Group (AIRG)

The AIRG provided feedback on several engagement strategies, policies and designs including:

- Morpeth Common Play Space and Vi Denny Play Space
- Pedestrian safety project
- Feedback provided to Council
- Evaluation of the benefits and challenges completed to inform future AIRG engagement.

Due to Council elections, the AIRG have not met as frequently throughout the period.

## CHALLENGES

Challenges in delivering the Disability Inclusion Action Plan (DIAP) include:

- ➔ COVID-19 delays to the delivery of projects and programs within the Disability Inclusion Action Plan.
- ➔ Resourcing challenges affecting the ability to implement components of the DIAP.
- ➔ Barriers to addressing obstruction free kerb ramps and footpaths.
- ➔ Resourcing challenges for works required on heritage buildings.

# OUR EVENTS



## July to September 2021

No events were held due to COVID-19 restrictions

## October 2021

COVID-19 Business Support Series

Foreign Film Nights at The Levee

## November 2021

COVID-19 Business Support Series

Foreign Film Nights at The Levee

LIVE at The Levee at Coffin Lane

The Levee Black Friday Sale

## December 2021

The Levee Christmas Mini Market

LIVE at The Levee at Coffin Lane

New Year's Eve



## January 2022

LIVE at The Levee - Changing Tides

Maitland River Regatta Australia Day



## February 2022

Turn down the Heat

LIVE at The Levee

Live Laneways, Drill Hall Lane



## March 2022

Small Business Start Up Series

LIVE at The Levee

## April 2022

HMAS Maitland Freedom of Entry to the City

LIVE at The Levee

Changing Colours  
- Falling Leaves Mini Market

## May 2022

Small Business Start Up Series

Maitland Station After Dark

LIVE at The Levee

Maitland Taste

The Levee Trader mid year function

## June 2022

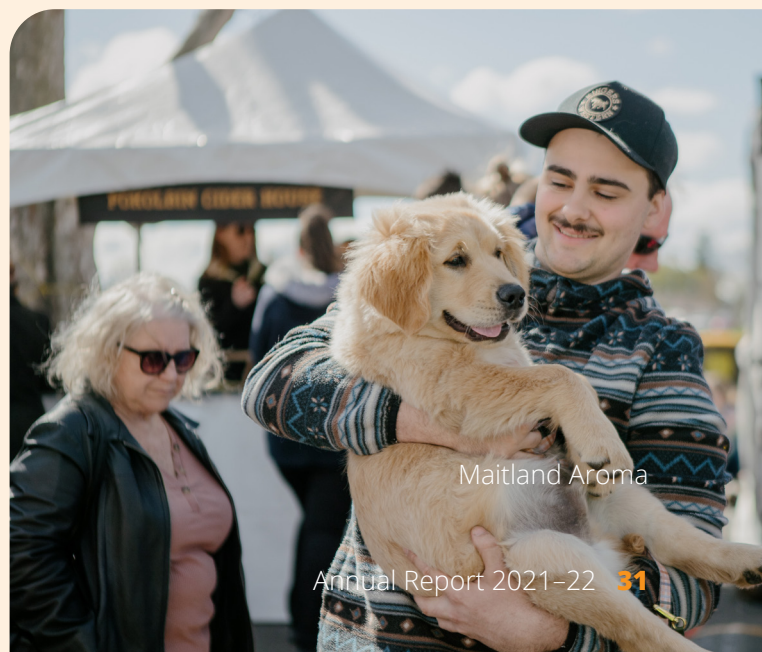
Small Business Start Up Series

Maitland Visitor Economy Forum

Business Networking Lunch

LIVE at the Levee

After Dark A Midwinter's Night



# COMMUNITY FINANCIAL REPORT

We spent \$147.5 million this year to provide services and facilities to more than 90,000 residents. We managed \$1.7 billion of assets including roads, bridges, drains, halls, recreation and leisure facilities, libraries and parks for the benefit of the local and visiting community.

We generate income to fund services and facilities via rates on property, government grants, interest on investments and user charges.

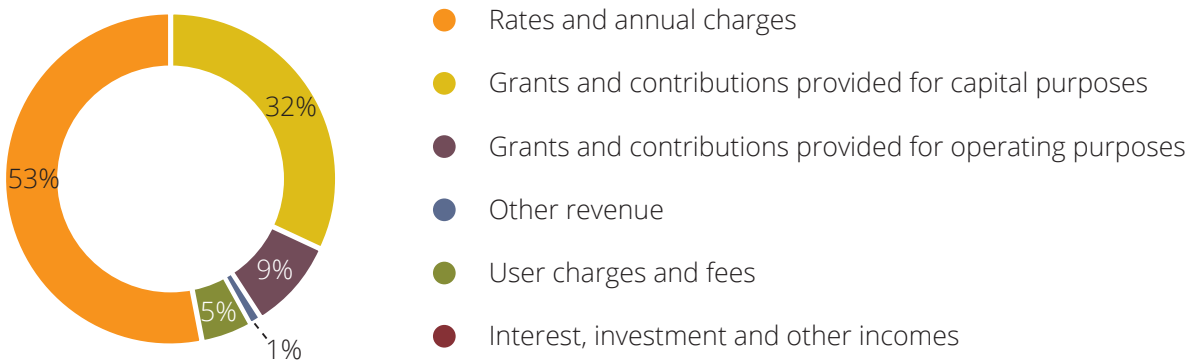
This income is then spent on construction, maintenance, wages, grants to the community, and other services like libraries, pools, art gallery programs and waste facilities.

## Financial summary 2021-22



## Where did our money come from?

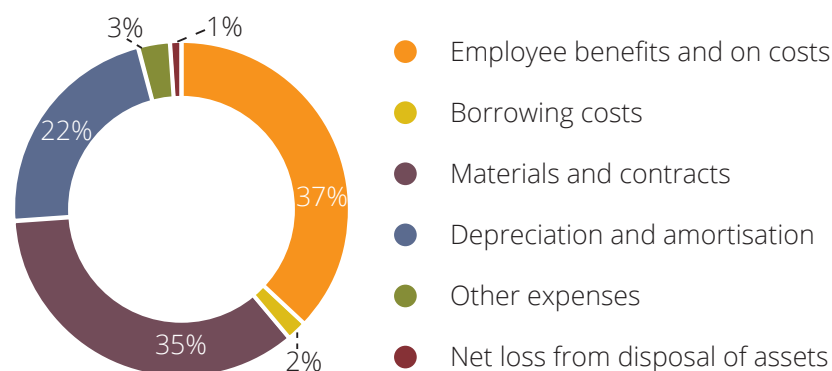
This year, our main source of income other than rates, was from grants and contributions of \$74 million or 40% (2020-21 \$61.5 million or 37%). Income from rates and annual charges contribute \$96.8 million or 52% (2020-21 \$92.7 million or 55%).





## Where was our money spent?

Our total operating expenditure of \$123 million contributes towards our services to the community such as community and cultural facilities including libraries, Maitland Art Gallery, community centres waste management, parks, recreation and sporting and pools.



## Expenditure by themes



## How we performed

These key metrics are used to evaluate the overall financial performance of councils across NSW.

### Operating performance ratio

3.20%

**OLG Target > 0%**

Measures Council's achievement of containing operating expenditure within operating revenue. This ratio focuses on operating performance. Capital grants and contributions, fair value adjustments and reversal of revaluation decrements are excluded.

### Debt service ratio

3.34

**OLG Target > 2**

Measures the availability of operating cash to service debt including interest, principal and lease payment.

### Unrestricted current ratio

3.66

**OLG Target > 1.5**

Measures Council's ability to meet its obligations (current liabilities) using current assets.

### Own source operating revenue ratio

59.68%

**OLG Target > 60%**

Measures fiscal flexibility and the degree of reliance on external funding sources such as operating grants and contributions. Council's financial flexibility improves with higher levels of its own source revenue.

### Rates and annual charges outstanding

5.93%

**OLG Target < 10%**

Assesses the impact of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts.

### Cash expenses cover ratio

21.29 MONTHS

**OLG Target > 3 months**

Indicates the number of months a council can continue paying for its immediate expenses without additional cash inflow.



# 3 OUR PEOPLE, OUR CITY



Australia Day 2022









Willow Drive Playspace

# WE PROVIDE

## City leadership

We steer the development of a contemporary city and desirable community through the leadership of our elected Councillor and senior staff. Together, these groups represent community interests, making decisions, setting policies and delivering services.

## Asset construction and maintenance

We plan, build and manage community assets including roads, footpaths, car parks, stormwater drains, recreation facilities and cemeteries to meet the needs of a growing community.

## City appearance

We plan and deliver a range of activities that contribute to the character of our city, from parklands to street trees, signage and flags to street sweeping, graffiti removal and litter collection.

## Community services

We enhance and support our community and the many groups within it through active planning, partnerships and provision of high quality, accessible services.

## Cultural and educational services

We contribute to our community's cultural development and learning through the management and promotion of our libraries, art gallery and museum in addition to initiatives like public art.

## Economic development and marketing

We contribute to the growth of our local economy through efficient, timely approval processes, marketing and visitor economy as well as supporting high profile events and developing Maitland Gaol and Walk Water Works as iconic tourist destinations.

## Environmental Management

We help protect and enhance our natural environment through planning, partnerships and the delivery of a range of programs.

## Events and place activation

We deliver and support events celebrating what we love about our city and commit to retaining a sense of place in Maitland's streets and public places.

## Health and safety

We enhance community health and safety through the delivery of a range of programs, as well as help protect our community in times of emergency or disaster.

## Planning and development

We plan and manage the sustainable growth and development of our city, whilst respecting our heritage rich built environment.

## Recreation and leisure

We manage our city's recreation areas including parks, sports grounds and green spaces, as well as aquatic facilities and a range of community buildings including neighbourhood centres and the Town Hall.

## Road and Transport

We provide transport routes for vehicles, bicycles and pedestrians through planning and management of road and transport networks in the city.

## Waste management and recycling

We manage the collection and disposal of our waste as well as recovering recyclable materials.



# WE MANAGE



**17** BRIDGES,  
**45** MAJOR CULVERTS



STORMWATER DRAINAGE



**751**KM LOCAL  
ROAD NETWORK



**342**KM CYCLEWAYS  
AND FOOTPATHS



**4** OPERATIONAL CEMETERIES,  
**5** HISTORIC CEMETERIES



**5** DISTRICT BUILDINGS,  
**16** COMMUNITY HALLS



**2** AQUATIC CENTRES



**4** PUBLIC LIBRARIES



MAITLAND GAOL



MAITLAND REGIONAL  
ART GALLERY



MAITLAND REGIONAL  
SPORTS COMPLEX



**4** CHILDCARE  
CENTRES



**79** PLAYGROUNDS,  
**8** GRANDSTANDS



**7** SKATE PARKS



WALKA WATER  
WORKS



**34** AMENITIES  
BUILDINGS

# OUR STAKEHOLDERS

We have a diverse group of stakeholders that we engage with in many ways, depending on their needs. Community and stakeholder engagement is also an integral part of our service.

Stakeholder group	Why are they important	Our importance to them	Engagement
Community	Provide knowledge, cultural experiences, resources, engagement and feedback	Provide civic leadership, services, facilities, partnership, and representation	Website, social media, publications, community forums, community events, community funding, Council offices
Employees	Provide valuable knowledge, skills and labour essential to our operations	Provide employment, benefits, training, career development opportunities, flexible and supportive work arrangements	Publications, weekly newsletters, General Manager communications, toolbox talks, intranet, posters, email, staff events and training
Customers	Provide us feedback and use our services and products	Provide products and services of good value and quality	Customer service centre, customer experience and satisfaction measures, follow ups, website, publications, fact sheets
Community groups and volunteers	Build trust with local communities through services, planning and contribution to developing strategies, plans and programs	Provide support and partnerships	Advisory committees, workshops, focus groups, emails, meetings
Government	Provide funding opportunities, guidance through regulation and legislation, services, planning direction and networks	Provide local strategies, partnerships and networks	Formal meetings, briefings and networking meetings, correspondence and events, legislative reporting and meetings
Partners	Provide shared knowledge, networks, cultural experiences and economies of scale	Provide advocacy, leadership, cultural vibrancy, and resources in line with policy and legislation	Contract management, account management relationships, networking meetings and regular engagement through site visits
Ratepayers	Provide funding for local services and infrastructure, provide guidance, values, engagement and feedback	Generate sustainable growth and returns to the community	Rates notices, community meetings, surveys, On the Move and other publications, website and annual report
Businesses	Build capacity, create vibrance and drive our city's economy	Provide opportunities for business and promote activities to enhance businesses	Focus groups and workshops, publications, website, social media, annual report and surveys
Media	Build and protect reputation and raise awareness of events, services and facilities	Provide trend data on social, environmental, economic and governance information	Media releases, briefings, interviews and social media
Visitors	Provide economic benefits by visiting, shopping and studying; generate employment opportunities and financial viability	Provide products, services and facilities	Website, social media and other published information, and the Visitor Information Centre
Suppliers	Provide products and services of good value and quality	Provide fair access to business opportunities in line with policy and legislation	Contract management and account management relationships







**Maitland City Council employs over 540 staff and is responsible for providing services and facilities to more than 90,000 people.**



# OUR ORGANISATION STRUCTURE



**General Manager PSM**  
David Evans

Infrastructure and Works	Strategy, Performance and Business Systems	Culture, Community and Recreation	Planning and Environment	Vibrant City	Digital Transformation	Workplace Culture and Safety
<b>Andrew Betts</b>	<b>Leah Flint</b>	<b>Judy Jaeger</b>	<b>Matt Prendergast</b>	<b>Rachel MacLucas</b>	<b>Mark Margin</b>	<b>Tiffany Allen</b>
Buildings Projects and Services	Finance and Procurement	Maitland Regional Art Gallery	Strategy Planning	Marketing and Communication	Business Systems	Human Resources
Works	Corporate Planning and Performance	Community and Recreation	Environment and Sustainability	City Experiences and Economy	Enterprise Architecture	Work Health and Safety
Engineering and Design	Chief Financial Officer	Libraries and Learning	Development and Compliance			
Asset Strategy, Planning and Plant	Governance and Risk					

 Group Managers       Executive Managers





Staff at Maitland City Council



# OUR PEOPLE

As an employer, Maitland City Council prides itself on providing opportunities for staff to be part of a high performing, dynamic and progressive team and establish fulfilling careers. Our people come from a diverse range of backgrounds and professions creating a dynamic workforce of more than 540 staff. We are highly motivated and focused on providing a positive customer experience as we work towards delivering the outcomes set by our community.

## Our guiding principles

Our Guiding Principles help guide us to live and breathe customer centric behaviours that our customers value. We embrace these principles in everything we do, whether that's planning a new road, designing a new policy or interacting directly with customers. We will:

- Make things easy - Do the hard work to make things intuitive for our customers.
- Be welcoming - Care for our customers as a person, not a task or a number.
- Keep our promises - Follow through on our commitments.
- Look out for you - Thoughtfully anticipate what will make our customers' day go smoother.
- Be open minded - Listen to our community and work with them to find solutions.

## Our workforce

To ensure that we are working toward achieving our community's vision, we undertake workforce planning to project staffing needs and ensure we have the capacity and capability needed to deliver our role within the community. This is achieved by identifying how our staffing levels and skill requirements will be met, including recruitment, staff progression and development and succession planning. Our environment requires flexibility, responsiveness and a continuous improvement mindset to meet agile labour markets, skills shortages and an ageing workforce.

### Snapshot of our workforce as at 25 May 2022

- **542** persons performed paid work
- **5** persons are 'senior staff' for the purpose of the Local Government Act 1993
- **20** persons were engaged by the Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person.

Number of persons directly employed by Council:

- **393** on a permanent full time basis
- **53** on a permanent part time basis
- **20** on a casual basis
- **48** under a fixed term contract
- **3** persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.



**540**  
EMPLOYEES  
OF WHICH



**45%**  
ARE FEMALE



**55%**  
ARE MALE



**63%**  
INDOOR STAFF



**37%**  
OUTDOOR  
STAFF



**14.5%**  
STAFF  
TURNOVER RATE



**43**  
AVERAGE  
EMPLOYEE AGE  
**20%**  
WORKFORCE  
AGED OVER  
55 YEARS

## Workforce management plan

1. Foster an engaged workforce that is skilled, collaborative and focused on our customer
2. Support workforce efficiency and effectiveness
3. Provide an environment of safety and wellbeing

The three strategic objectives support our Delivery Program and community vision, reflect best practice and relevant workforce trends, build on what we do well and embrace the steps we need to take to be ready for the future. The associated actions are a continuation of the work we are already undertaking to equip our organisation with a skilled, adaptive, and collaborative workforce who are un-Council like in the delivery of great service.

### Our plan

To ensure that we are working toward achieving our community's vision, we undertake workforce planning to project staffing needs and ensure we have the capacity and capability needed to deliver our role within the community. It is the effective integration and alignment of human resource strategies to ensure we have the right people in the right place doing the right work at the right time. This planning process identifies the challenges facing the organisation in shaping our future workforce and opportunities to support the achievement of our goals through our workforce.

Influences on the development of our Workforce Management Plan include:

- An ageing demographic
- Technology and automation
- Diversity and inclusion
- Flexibility and contemporary workplace arrangements
- Industry skills shortages
- Improved physical and mental wellbeing
- Rapid growth in our LGA.

This plan builds on earlier workforce planning and resourcing strategies and is underpinned by three strategic priorities which aim to:

- Foster an engaged workforce that is skilled, collaborative and focused on our customer
- Support workforce efficiency and effectiveness
- Provide an environment of safety and wellbeing.

Our Workforce Management Plan outlines how we aim to recruit, train, manage and develop our people through actions supporting our strategic directions for Maitland and our organisation.

## Pathways program

Council's Pathways Program is designed to support Council's Delivery Program objective to nurture a skilled and innovative workforce that delivers optimal service to our customers and the community. Trainee, Graduate, Cadet, Intern and Apprentice placements include a combination of formal training and development, coaching and mentoring, and structured and practical on the job training.

During 2021–2022, the Program supported:

7	7
GRADUATES	APPRENTICESHIPS
6	2
TRAINEESHIPS	CADETS
1	
INTERN	

We provided support to 25 employees to commence or continue working towards furthering professional development through study.

We will continue to focus on targeted talent development in line with identified critical segments in the Strategic Workforce Plan and as an outcome of the staff survey.

### Keeping staff informed

Keeping staff informed and connected is central to ensuring that our employees are engaged with their role and the broader objectives and goals of council. Our internal website - ERIC, and internal newsletter, Good Work, are a hub of important information, staff news, events, successes, completed projects, and internal resources and tools, all assisting to keep staff informed and inspired.

## 49 EDITIONS OF GOOD WORK

Newsletter for staff and councillors



**2021 Regional Trainee  
of the Year Award**  
FINALIST - SUZANNE MALONE



## Diversity and inclusion

At Maitland City Council, we are committed to creating a diverse, fair, equitable and inclusive workplace for all employees. To ensure we actively recognise and uphold EEO across the organisation, we revised the Equal Employment Opportunity (EEO) Management Plan for 2022–2025.

### EEO Management plan activities

To ensure Maitland City Council actively recognise and uphold EEO across the organisation, 4 focus areas have been identified:

- Communication and awareness
- Recruitment
- Learning and development
- Workplace culture.

We now have twelve EEO contact officers across various section in the organisation.

### Work health and safety

Workplace incidents were reported that involved both Council staff and contractors engaged by Council.

In the 2021–22 period, there was a decrease in property damage at fault incidents compared to 2020–21. Whilst there was a continuing decrease in the number of reportable incidents for medical treatment, there was an increase in the number of first aid treatments.

The decrease in overall events in this reporting year can be attributed to COVID–19 lockdowns resulting the majority of Council's indoor workforce working from home for over 50% of 2021–22.

## 259 REPORTED EVENTS

Including incidents, injuries and near misses

Event	2019–20	2020–21	2021–22	
Incidents	154	250	190	▼
Injuries/illness	65	60	45	▼
Near misses	23	16	24	▲
<b>Total</b>	<b>242</b>	<b>326</b>	<b>259</b>	▼



# 4 OUR PERFORMANCE

Fred Harvey Playground, Woodberry





# OUR VISION AND THEMES

We are a vibrant river city with heritage in our heart.

Our people are caring and active, with access to local activities, services, facilities and employment that accommodate our growing city.

We care about our environment and maintain a balance between conservation and development.

Our many leaders work together to realise the economic potential of our city.

We are strong and connected, having pride in our city and celebrating together.

## TOGETHER, WE MAKE MAITLAND

*Maitland +10*



### **Proud people, great lifestyle**

Our community is proud of Maitland, its heritage and its future. We celebrate our diverse mix of cultures and work together to build community connections. We enjoy our many sporting and cultural services and facilities and come together to celebrate local events, festivals and recreation activities. As a growing city, we are supported through convenient local access to health, education and shopping services.



### **Our built space**

We use a variety of transportation options: walking, cycling, public transport, and have access to local and regional road networks. Our city provides a blend of housing including heritage buildings, inner city apartments and suburban homes, which are interwoven amongst the agricultural floodplains that make our city unique. We support our growing community through land development that considers urban needs, the local environment and accessibility to our villages and town centres.



### **Our natural environment**

We recognise that the Hunter River and floodplain make our City unique, and work together to manage the impacts of growth on our natural landscape. We connect with our natural environment for recreation and education, and value our local amenity and areas of biodiversity. We are aware of the impact of our personal choices on our environment, and take steps to prevent negative impacts, including waste reduction and energy use.



### **A prosperous and vibrant city**

Our economy is thriving. We embrace an innovative and diversified mix of businesses and have access to local jobs, shopping and produce. Maitland is well known as a great place to live, work, visit and invest. Central Maitland is the vibrant heart of our city.



### **Connected and collaborative community leaders**

Our community leaders work together for the future of our city.

We actively participate in the decisions that impact on us, through a range of community engagement and interactive forums. We are aware of the role Council plays within the community and its focus on sustainable and performance driven leadership.



# REPORTING TO OUR COMMUNITY

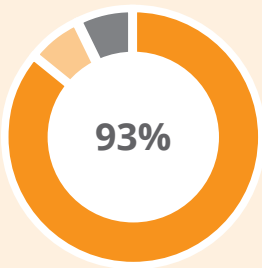
Maitland City Council delivers its planning under the guidance of the Integrated Planning & Reporting (IPR) framework. Plans are developed to lead and inspire our community and employees, focus effort and attention, anticipate obstacles, coordinate and prioritise action, and identify clear points of accountability.



## Snapshot of our operational performance

### Total Operational actions

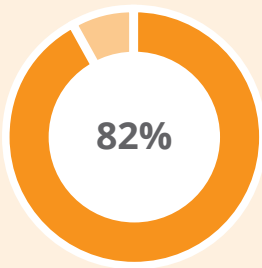
**146**  
completed or in progress



- Complete 86%
- In progress 7%
- Deferred 7%

### Total council resolutions

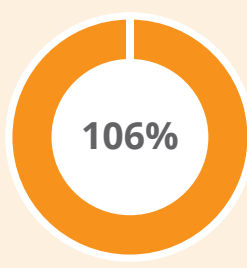
**237**  
completed or in progress



- Complete 82%
- In progress 8%

### Total operating income

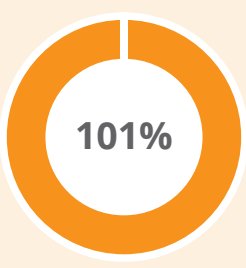
**\$125,264**  
YTD Actual (,000)



- Budget \$118,526
- Actual \$125,264

### Total operating expenditure

**\$123,050**  
YTD Actual (,000)



- Budget \$121,494
- Actual \$123,050



# PROUD PEOPLE, GREAT LIFESTYLE

Our community is proud of Maitland, its heritage and its future. We celebrate our diverse mix of cultures and work together to build community connections. We enjoy our many sporting and cultural services and facilities and come together to celebrate local events, festivals and recreation activities. As a growing city, we are supported through convenient local access to health, education and shopping services.

## COMMUNITY OUTCOMES:

1. Our growing community retains our sense of place and pride in our city whilst welcoming diversity and change.
2. Our community, recreation and leisure services and facilities meet the needs of our growing and active city.
3. Together we will celebrate a range of community and iconic events.



Maitland Post Office



## What we delivered

### Morpeth Bridge lights up

Architectural lighting was installed on the historic Morpeth Bridge to commemorate the Bicentenary of Morpeth. The lighting infrastructure can be programmed to mark significant events as well as commemorative days that will help drive visitation to Morpeth and boost the night time economy. We celebrated a number of events with the lighting including International Day of People with Disability, International Women's Day, Christmas, New Year, Valentine's Day, ANZAC Day and the Reconciliation Week.

### Morpeth Common's new playspace

Funded by Council, in collaboration with the NSW Government via the Everyone Can Play grant, we carried out maintenance and upgrades to the Morpeth Common. The existing playground was relocated and replaced with new nature based play equipment. We added connecting pathways to make the space easier to navigate on foot, bike, and scooter, and sealed the car park to improve accessibility.

### Maitland Food Assistance Network

The Food Assistance Network has continued to provide food relief to vulnerable members of our community. Established in April 2020 as part of Council's COVID-19 Response and Recovery initiatives, the Food Assistance Network consists of over 13 local organisations that provide free and low cost meals, hampers, parcels and reduced cost groceries to people who may need a little help. With the re-emergence of COVID-19 restrictions during the period, members of the community impacted and requiring assistance were encouraged to seek out one of the many nearby services of this network.

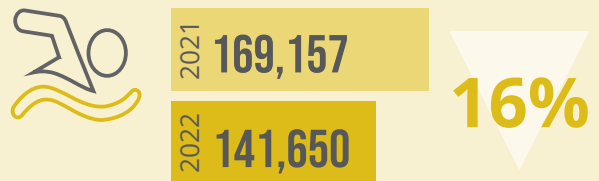
### Maitland Park Netball, a regional facility

Maitland Park Netball courts received funding for upgrade works. This is the only regional standard netball facility outside of the Sydney Metropolitan area. Building on the success of recent upgrades, stage 2 of the reconstruction received \$1 million funding from the NSW Regional Sports Facility Fund, along with co-contributions of \$460,000 from Council and \$300,000 from the Maitland Netball Association.

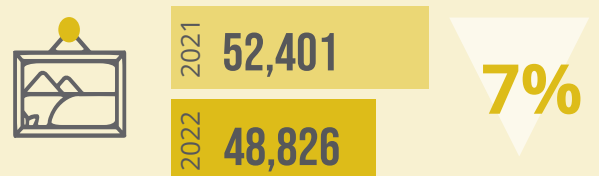
Upgrade works saw the complete reconstruction and resurfacing of 15 courts and installation of energy efficient LED floodlighting. The Maitland Park now has 32 netball courts and 18 of these are available for night training and play, thanks to the floodlighting upgrades.

## How we performed

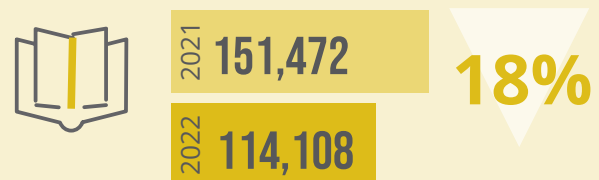
### MAITLAND AQUATIC CENTRE VISITATIONS\*



### MAITLAND REGIONAL ART GALLERY VISITATIONS\*



### MAITLAND LIBRARY VISITATIONS\*



**400** CHRISTMAS HAMPERS DELIVERED TO FAMILIES IN NEED



**\$12,000** FRESH FOOD VOUCHERS TO MAITLAND NEIGHBOURHOOD CENTRE'S CHRISTMAS HAMPERS PROGRAM

\*COVID-19 restrictions and closure of facilities from August to October 2021 impacted the visitations.

## KEY ACHIEVEMENTS

- ✓ Architectural lighting was installed on the historic Morpeth Bridge to commemorate the Bicentenary of Morpeth.
- ✓ The Maitland Regional Art Gallery's major exhibition from 2021, *Shadow Boxer*, was awarded a Museums and Galleries National Award for the best Temporary or Travelling Exhibition.
- ✓ Maitland Park Netball courts were upgraded to provide players with the only regional standard netball facility outside of the Sydney Metropolitan area.
- ✓ The Youth Space Activation Project, funded by the NSW Government's Stronger Country Communities Fund, saw the beautification of a rebound wall at Norm Chapman Oval in Rutherford.
- ✓ New play spaces were installed at Benshulla Drive, Bolwarra Heights, and Hartcher Oval, Telarah.
- ✓ Around 25 officers and sailors from HMAS Maitland paraded through the streets of Central Maitland for the vessels' final Freedom of Entry march before being decommissioned at the end of April 2022.
- ✓ Boho Picnic at Morpeth Common, was held in February. Sixty eight people attended, it featured live music, a pop-up wine bar and gourmet grazing platters.
- ✓ Community fun days (Woodberry, Rutherford, Metford and Telarah).
- ✓ Improved accessibility at the Lorn Beach with a sealed access road to a new car park on the north side of the river, accessible from Bowden Street.
- ✓ Over 35,000 people visited Central Maitland during 2021–22 to attend a range of regular programmed events and a suite of new events that supported the City's night time economy.
- ✓ Council commences a journey to healing with Reconciliation Action Plan.

## What we delivered

### East Maitland laneway comes to life

Developed in partnership with Melbourne based creative team Studio John Fish, a new laneway installation in East Maitland was officially launched in May. The installation comes to life every night with colourful LED neon lighting, bench seating and planter boxes, aiming to increase the use of this public space.

### Gender inclusive amenities

Under the round four of the Stronger Country Communities Fund, we have upgraded the amenities at Maitland Park (outer fields). The upgraded facilities are gender inclusive and cater for women and girls playing sports as well as encourage participation.

### Place space upgrades across the city

\$600,000 in upgrades were provided to play spaces at John Wilkinson Sports Complex, Bolwarra, Cooney Park and Heritage Park in East Maitland, Maitland Park in Maitland, Morpeth Common in Morpeth, and Beryl Humble Sports Field in Tenambit. Each play space is designed to have a range of activities that are inclusive and suitable for kids across all age groups.

### Bitter & Twisted craft beer week

The annual flagship event, Bitter & Twisted at the Gaol, was cancelled due to COVID-19 restrictions. As an alternative, Maitland City Council initiated and supported the delivery of Twisted Beer Week to celebrate all things craft beer from 22 to 28 November. Venues across the City hosted a range of craft beer focused activities and events, supporting recovery from recent lockdowns.

### Steamfest cancelled

Significant work was undertaken in preparation for the 35th Anniversary of Steamfest, headlined by a sold out ARTC Great Train Race Quad Run, featuring four steam trains, two Tiger Moth airplanes as well as new additions to the program including a Maker and Merchant Market and Saturday night program. Unfortunately, the event was postponed until April 2023, following the impact of flooding on the area which caused damage to key event sites including the rail line, Rally Ground and Maitland Park. This cancellation came off the back of previous postponements due to COVID-19 restrictions and weather events.

### New Year's Eve celebrations

Maitland New Year's Eve celebrations presented by PRD Hunter Valley returned to the Central Maitland riverbank after three years of cancelled fireworks. Over 10,000 people attended the family friendly evening of music, food and amusements.



## What we delivered

### Archibald Prize Exhibition tour

Maitland Regional Art Gallery hosted the Archibald Prize 2021 exhibition tour from 22 January to 6 March 2022. It was a ticketed event that saw over 13,300 visitors to the Gallery to experience one of Australia's oldest and most prestigious art awards. Artist talks were included as part of the event, with Kathrin Longhurst and Mirra Whale providing exclusive discussions around their Archibald Prize finalist portraits.

### Free art classes

Free Art January returned to Maitland Regional Art Gallery, with 23 days of art making workshops, talks, self directed art and more across the month. Part of the program was the Sky whale and Skywalepapa experience, two towering hot air balloon sculptures by artist Patricia Piccinini.

### Celebrating Youth Week

In April, we celebrated Youth Week. In collaboration with the Department of Family and Community Services, the 2022 Maitland Youth Week Grant Program provided funding to groups that involve young people in planning, developing and managing activities.

### Maitland Library app

Launched in October 2021, Maitland Library App enables members to access online content, reserve books, renew loans and browse our catalogue.

### Maitland Regional Athletic Centre

Maitland Regional Athletics Centre hosted its biggest event since its upgrading and reopening in October 2020, with 1,000 athletes and their families attending the 2022 NSW Country Championships.

### After Dark - A Midwinter's Night

The Levee was transformed into an altered world of darkened shopfronts transformed into vibrant and curious performance spaces. After Dark - A Midwinters Night was piloted for a new, winter based event for the city with a focus on activating spaces after dark. The event, which utilised shopfronts as well as The Levee Shared Zone, drew over 7,000 people to Central Maitland, with a number of businesses reporting a significant boost in trade as a result of the event.

### Walls that Talk

Walls that Talk is a place activation initiative that displays images on the front wall of Maitland Library for the whole community to enjoy and experience.

Items from our collections were showcased in Walls that Talk exhibition using the images created through the digitisation process.

## How we performed



**2 Dive in**  
CINEMA NIGHTS AT  
AQUATIC CENTRE



**2016**  
EVENTS AND  
PROGRAMS HELD AT  
AQUATIC CENTRES



**22**  
ART EXHIBITIONS



**1299 Students**  
PARTICIPATED IN ART  
WORKSHOPS AND  
TOURS



**52**  
ART WORK  
DONATIONS



**13,300**  
TICKETED VISITORS  
TO ARCHIBALD PRIZE  
2021 EXHIBITION



**1603** PARTICIPANTS IN  
**222** LIBRARY  
PROGRAMS



**682** ITEMS ACROSS  
**4** LIBRARY COLLECTIONS  
DIGITISED

## KEY ACHIEVEMENTS

- ✓ Community sport was supported with LED floodlighting installation at King Edward Park in East Maitland and Tenambit Sportsground. New poles and LED lights were installed at Coronation Oval and Hartcher Field.
- ✓ Car park improvements delivered at Bolwarra Lookout and John Wilkinson Sporting Complex in Bolwarra.
- ✓ Maitland library's Walls That Talk exhibition pays homage to Council's work in preserving our city's rich heritage.
- ✓ Launched in October 2021, Maitland Library App enables members to access online content, reserve books, renew loans and browse our catalogue.

## CHALLENGES

- ✗ Annual flagship events including Aroma Coffee and Chocolate Festival and Bitter & Twisted were cancelled due to COVID-19.
- ✗ Steamfest event was cancelled due to wet weather events.
- ✗ Walka Water Works was closed for contamination assessment.
- ✗ Maitland Aquatics Centre and Libraries closed due to Public Health Orders from 7 August to 29 September 2021 with limited access provided from 30 September to 15 October 2021.
- ✗ Maitland Regional Art Gallery closed due to Public Health Orders from 7 August to 15 October 2021

## What we delivered

### Maitland Taste

Maitland Taste returned to Maitland in May, alongside its new presenting partner, The Mutual Bank, with an exciting program of food, wine and produce. The event program followed last year's format with an expanded footprint and continuation of the event into the evening. Over 10,000 people attended the event.

### Family friendly summer

Family friendly events were delivered between December and February across the City as part of Council's Summer in Maitland Program.

After securing a grant under the state government Festival of Place, Summer Night Fund, the Live at The Levee concept was successfully upscaled and executed, with Changing Tides - a new live music event held over two nights on a barge stage on the Hunter River. The event attracted over 3,000 people, with local businesses encouraged to stay open to leverage the increased visitation to Central Maitland and The Levee.

### Lorn beach watercrafts

Aqua Hire ran through January from Lorn beach, with 286 bookings made for paddle boards and kayaks. Participants were able to hire out the watercrafts for an hour while spectators were able to sit on the sand of the riverbank in a comfy beach chair.

On 26 January, over 500 people took to the Hunter River on inflatable rafts for the inaugural Maitland River Regatta at RH Taylor Reserve in Lorn, while approximately 3,000 people soaked up the live music, food trucks and amusements on offer at RH Taylor Reserve.

### Maitland River Regatta

The Maitland River Regatta was hosted on Australia Day. The successful event was a great example of community group participation with involvement from numerous groups including East Maitland Lions, 234 Army Cadets, Maitland Girl Guides, State Emergency Service, Cooks Hill Surf Life Saving Club, St John Ambulance as well as many community volunteers.

### Stockade Hill disc golf

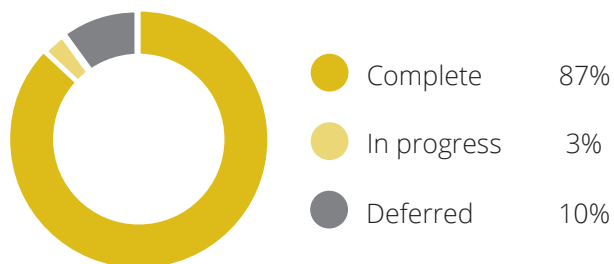
Two evening disc golf sessions were hosted at Stockade Hill Heritage Park in East Maitland, alongside Newcastle Disc Golf. Fifty people attended the sessions, with hundreds more since attending for social disc golf, which underlines the potential of this sort of activation in future. Disc golf was so popular, the course remained in place for a further six months.



## PERFORMANCE HIGHLIGHTS

### Total actions

**90%** of actions completed or in progress



All deferred and in progress actions have been carried over to 2022–23.

Community Satisfaction Survey score greater than three indicates a higher number of satisfied respondents than the dissatisfied respondents.

Score greater than 3.5 indicates high satisfaction within the community. Maitland aims for community satisfactions levels above three.

## Community satisfaction

**96%**

RATED THEIR QUALITY OF LIFE  
LIVING IN THE MAITLAND LGA  
AS GOOD TO EXCELLENT

**4.19/5**

PROVISION AND MAINTENANCE  
OF PLAYGROUNDS

**3.59/5**

CREATING A BEAUTIFUL CITY  
AND SURROUNDING AREAS







# OUR BUILT ENVIRONMENT

We use a variety of transportation options: walking, cycling, public transport, and have access to local and regional road networks. Our city provides a blend of housing including heritage buildings, inner city apartments and suburban homes, which are interwoven amongst the agricultural floodplains that make our city unique. We support our growing community through land development that considers urban needs, the local environment and accessibility to our villages and town centres.

## COMMUNITY OUTCOMES:

4. Our infrastructure is well planned, integrated and timely, meeting community needs now and into the future.
5. All residents able to move around the city in safety and with ease - on foot, bicycle, car, bus or train.
6. Our unique built heritage is maintained and enhanced, coupled with sustainable new developments to meet the needs of our growing community.
7. Diverse and affordable housing options are available for our residents throughout all life stages.



Aerial view of Central Maitland and Hunter River



## What we delivered

### Business case for the Thornton Road and Glenwood Drive intersection

We secured \$200,000 from the NSW Government's Resources for Regions program to undertake a business case for supporting the Thornton Road and Glenwood Drive intersection. The grant enabled the engagement of a specialist consultant to help identify design requirements, stakeholder engagements and business case development for prioritising works and support evidence based requirements for future infrastructure grant funding.

### Upgrades for Government Road and Raymond Terrace Road intersection

We have secured \$9.5 million from the NSW Government's Housing Acceleration Funds to upgrade the Government Road and Raymond Terrace Road intersection. Additional funds from Thornton North Urban Release Area developer contributions and Council's capital works program will be used to deliver these upgrades. The project is scheduled for 2022–23.

### Major cycleway construction a priority

Our maintenance crews delivered several major cycleway constructions, including the addition of 355 meters of pathway to complete the missing link between bushland at Brooklyn Park and Stronach Avenue. Funded by the Active Transport Cycling grant, 290 meters of footpath was added to Brooklyn Park cycleway, between Chisholm Road and Worcester Drive. Four hundred and sixty meters of footpath was also constructed along Chisholm Road from Worcester Drive to South Seas Drive in Ashtonfield.

### Walka Water Works

We have continued to explore future use options for Walka Water Works. As part of this process, condition assessments of the site were undertaken, funded by the State's Crown Reserves Improvement Fund. Qualified assessors identified the presence of asbestos, most likely associated with the site's historical use as a power station. The health risks of asbestos exposure are well documented, so the entire site was closed to the public until further notice as a precaution. Walka Water Works is owned by NSW Crown Lands and managed by Council, so we will be working with Crown Lands on an asbestos management plan.

The contamination assessment is complete and major remediation works will commence in 2022–23.

### Chisholm Central Precinct Plan

The Chisholm Central Precinct Plan was developed as the last part of the Thornton North Area Plan. The precinct plan provides guidance on key design and planning principles that should inform any future development of the precinct.

## How we performed

### DEVELOPMENT APPLICATIONS (DA) LODGED



5%

### DEVELOPMENT APPLICATIONS PROCESSED



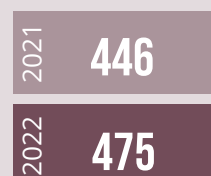
2%

### CONSTRUCTION CERTIFICATES (CC) LODGED



3%

### CONSTRUCTION CERTIFICATES PROCESSED



7%



23 days

MEDIAN PROCESSING TIME FOR DA AND CC

## KEY ACHIEVEMENTS

- ✓ \$956,480 funding secured for construction of Stage 2B of shared pathway between Morpeth and Walka Water Works.
- ✓ Athletics Centre received two NSW Architectural Awards.
- ✓ Construction of 600 meters of footpath on Regiment Road to improve connectivity.
- ✓ Cycleways completed - Steamer Street, Morpeth Road to Queens Wharf Road and Bungaree Street, Telarah and Maize Street Tenambit cycleway completed.
- ✓ Monthly Local Traffic Committee Meetings were held and reported to Council, providing a forum for Police, Council, transport providers, and community representatives to discuss local traffic matters.
- ✓ We continued to liaise with stakeholders for street lighting upgrades and installations in new subdivision areas, along with opportunities for LED lighting throughout the local government area.
- ✓ Three road rehabilitation and resurfacing projects to a total value of \$816,500 were approved under the third round of Fixing Local Roads Program funding and undertaken in conjunction with the ongoing capital works program.
- ✓ Renewed the bridge and guard rail on Maitland Vale Road Hillsborough, installed guardrails at Maitland Vale Road Lambs Valley and Rosebrook, and Windermere Road Windermere.
- ✓ Major roads reconstructions completed:
  - Aberglasslyn Road, Aberglasslyn
  - Allandale Road, Allandale
  - Paterson Road, Bolwarra Heights
  - Maitland Vale Road, Lambs Valley
  - Station Lane, Lochinvar
  - Luskintyre Road, Luskintyre
  - Phoenix Park Road and Hinton Road, Phoenix Park
  - Haussman Drive, Thornton
  - Woodberry Road, Woodberry

## CHALLENGES

- March flood recovery response.

## What we delivered

### Buildings works

Building work requirements were identified through condition assessments and conservation management plans. Works include physical structure, fit out, operations, health, safety and security. This year we upgraded:

- Child care centres, Ashtonfield
- King Edward Park Grandstand refurbishment, East Maitland
- Investigation and design of new amenities and Largs Oval, Largs
- Replacement of slate roof and facade repairs at Maitland Regional Art Gallery
- Fire system and ceiling tiles renewal at Senior Citizens Centre, Maitland
- Infrastructure and fire systems upgrades at Maitland Town Hall
- Depot Improvement Program, Works Depot Metford
- Renewal of Morpeth Common toilet blocks, Morpeth
- Gender inclusive amenity upgrades

### Conserve, promote and understand more of Maitland's rich heritage

We secured \$153,000 in state government funding for four heritage projects to conserve, promote and understand more of our rich heritage and history. The projects include:

- Morpeth Aboriginal Cultural History Project, to embrace, document and share the rich Aboriginal history of the Morpeth area
- Development of 'Water Works!' a digital tour experience of the water pumping technologies at Walka Water Works
- A project to see the continuation of the staged conservation works on East Maitland Glebe Cemetery
- The interpretation and documentation of historically significant Maitland Town Hall

### Maitland Gaol tourism destination plans

With the announcement of over \$10m in shared state and federal funding, the vision for Maitland Gaol to become a hero tourism destination has come one step closer.

The funding will go toward delivering elements of the Maitland Gaol Development Plan and Site Master Plan, including:

- Free visitor access to parts of the site
- Boutique accommodation
- An activity hub including an upgraded café with an internal connection to the Gaol
- Better access to event infrastructure
- A new 200 seat theatre and centralised amenities.

Work is in progress for the development of a Guard Tower Experience.



## PERFORMANCE HIGHLIGHTS

### Total actions

**94%** of actions completed or in progress



All deferred and in progress actions have been carried over to 2022–23.

Community Satisfaction Survey score greater than three indicates a higher number of satisfied respondents than the dissatisfied respondents.

Score greater than 3.5 indicates high satisfaction within the community. Maitland aims for community satisfaction levels above three.

## Community satisfaction

**3.67/5**

PROVISION AND MAINTENANCE OF PLAYGROUNDS

**3.43/5**

PROVIDING ADEQUATE STORMWATER MANAGEMENT AND DRAINAGE

**3.41/5**

ACCESS TO CYCLE PATHS AND WALKING TRACKS

**3.41/5**

TRAFFIC MANAGEMENT







# OUR NATURAL ENVIRONMENT

We recognise that the Hunter River and floodplain make our City unique, and work together to manage the impacts of growth on our natural landscape. We connect with our natural environment for recreation and education, and value our local amenity and areas of biodiversity. We are aware of the impact of our personal choices on our environment, and take steps to prevent negative impacts, including waste reduction and energy use.

## COMMUNITY OUTCOMES:

8. The potential impacts of our growing community on the environment and our natural resources are actively managed.
9. Our local rivers and floodplains are enhanced, utilised and valued.
10. Local people are aware of their personal impacts on the environment and take steps to prevent or minimize negative impacts and promote positive action.



Walka Water Works - blue green algae



## What we delivered

### Funding secured for Hunter River Estuary

We have secured funding from NSW Department of Planning, Industry and Environment to draft the Hunter Estuary Coastal Management Program in association with our partners Newcastle City Council, Port Stephens Council, Dungog City Council and Hunter Local Land Services. The development of this program is an opportunity to review and reset the strategic direction of estuary management for the Hunter River Estuary. Further funding has been secured from the Coast and Estuary Grants from NSW Government to assist with education to deter inappropriate actions impacting the health of the Hunter River.

### Memorandum of Understanding with Hunter Region Landcare Network

We signed a Memorandum of Understanding with the Hunter Region Landcare Network and commenced a new Landcare site at Bolwarra with a series of community planting days. Over 40 volunteers come together to plant 380 natives on Council land behind the tennis courts at John Wilkinson Sporting Complex. Our community can expect more opportunities to get involved in environmental programs through local Landcare groups in the future.

### Mattress Muster

The popular circular economy event, Mattress Muster, was held on three occasions in February and May. The new venue at Maitland Showground was well received, with 1,200 vehicles attending to recycle 2,137 mattresses. These mattresses will be recycled by the social enterprise, Soft Landings, into new roof sheeting for houses, carpet underlay and mulch for gardens.

### Get Grubby Program for Families

Council joined the Get Grubby Program for Families. Get Grubby celebrates nature and empowers young children to do little things at home that make a big difference, these include resources to engage kids in activities such as composting, worm farming, recycling, saving energy and saving water.

### Energy opportunities for Council buildings explored

As part of our future Environmental Sustainability Strategy, we explored energy efficiency and renewable energy opportunities for Council buildings and homes across Maitland. The strategy will capture environmental sustainability challenges, goals and strategies to address challenges and opportunities like urban heat, renewable energy, circular economy, management of green and blue spaces, revegetation and wildlife corridors.

## How we performed

### RECYCLABLES COLLECTED AT KERBSIDE

(TONNES)



2021 5,107

2022 5,462

7%

### WASTE COLLECTED AT KERBSIDE

(TONNES)



2021 24,656

2022 25,987

5%

### GARDEN ORGANICS COLLECTED AT KERBSIDE

(TONNES)



2021 10,997

2022 12,153

11%



43%

WASTE DIVERSION  
RATE FROM LANDFILL



1,660

SEEDLINGS PLANTED

1,990

GIVEN TO COMMUNITY



176

FREE IMMUNISATIONS  
PROVIDED TO 0 TO 4  
YEAR OLDS

## KEY ACHIEVEMENTS

- ✓ Signed a Memorandum of Understanding with Hunter Region Landcare Network.
- ✓ Funding secured for Hunter River Estuary.
- ✓ Maitland School Environmental Programs delivered.
- ✓ Supplied 420 seedlings to 11 schools to celebrate Schools Tree Day.
- ✓ Smart and Sustainable City platform commissioned for Greening Plan.
- ✓ Mattress Muster hosted at Maitland Showground.
- ✓ Flying fox camp management consultation with the community.
- ✓ National Tree Day celebrated.
- ✓ Green Communities Newsletter delivered to the community.
- ✓ Community planting days delivered at Bolwarra Heights, Telarah, Metford, Aberglasslyn and Largs.
- ✓ A revised Community Gardens Policy adopted, to encourage the establishment of local community gardens.
- ✓ Collected for recycling:
  - 5,016 mattresses
  - 1,758 tonnes of timber and vegetation
  - 998 tonnes mixed scrap metal
  - 715 fridges and microwaves
  - 80 tonnes of problem waste including paint, batteries, gas bottles, oil, etc.
  - 73 tonnes of e-waste
  - 55 tonnes of cardboard
  - 28 tonnes of lead-acid batteries
  - 23 tonnes of tyres
  - 3 tonnes of used engine oil.

## CHALLENGES

- March flood recovery response.
- COVID-19 public health orders constrained the delivery of immunisation clinics.
- Due to COVID-19 restrictions, Mount Vincent Road Waste Centre was closed from 7 August to 12 September 2021 and operated with limited access provided from 13 September to 8 October 2021.

## What we delivered

### Tree mapping goes digital

Technology enabled mapping of trees and identification of hot spots of urban heat in our suburbs. The information gathered will help set new targets for planting trees and planning our future revegetation programs.

### Community consulted on flying fox camps

Flying fox community consultation was undertaken leading to works on trees at the immediate camp interface with Natalie Close upon receipt of the NSW Government Threatened Species Licence, weed works on private land to create a roosting site in the middle of the camp away from residents. We are in the process of developing a camp management plan to assist with submitting a grant application to Local Government NSW for creating alternate camp habitats and to assist with residential impacts in the future.

### Environmental Spaces Community Program

In 2021, we received funding under a Resources for Regions Grant program to develop Weblands Reserve in Aberglasslyn and Dunmore Road Reserve in Largs into passive recreation spaces for the benefit of the community by improving access and protecting and enhancing the ecosystems present at each reserve. As a part of the grant, we invited local residents to participate in community engagement to provide their input on the values and passive use of the two reserves in the future. The community engagement revealed that a high community value was placed on the bushland and natural features of the reserves as well as the habitat for local wildlife. Concerns about the reserves included the removal of trees, illegal dumping of rubbish, lack of formed tracks, the overgrown nature of the reserves and invasion by weeds, and four wheel drives and trail bikes driving through the reserves.

Key opportunities being explored for the two sites include the formalisation of walking trails, improved weed and illegal dumping management, integration of Landcare into the sites, incorporation of educational signage, and acknowledgement of historical and cultural values of the reserves, including Aboriginal cultural heritage.

### Hanging Garden and Green Wall Competition

Residents, schools and community groups were invited to participate in a Hanging Garden and Green Wall Competition and encouraged to incorporate recycled materials into their garden design. Apart from creating a new and interesting place in their garden, participants also created a garden that will provide shade and repel heat from hard surfaces, thereby creating cool areas for use on warmer days and reducing the internal temperatures of buildings. All registered participants received a free watering can, garden seeds, hand trowel and compost voucher.



## PERFORMANCE HIGHLIGHTS

### Total actions

**100%** of actions completed or in progress



All in progress actions have been carried over to 2022–23.

Community Satisfaction Survey score greater than three indicates a higher number of satisfied respondents than the dissatisfied respondents.

Score greater than 3.5 indicates high satisfaction within the community. Maitland aims for community satisfactions levels above three.

### Community satisfaction

**3.90/5**

WASTE, RECYCLING AND GARDEN ORGANICS SERVICES

**3.49/5**

ACCESS TO THE HUNTER RIVER FOR RECREATIONAL ACTIVITY

**3.43/5**

PROVIDING ADEQUATE ACCESS TO PUBLIC BUSHLAND AND OPEN SPACES

**3.33/5**

ENVIRONMENTAL AND SUSTAINABILITY INITIATIVES



Gillieston Heights Planting Day





# A PROSPEROUS AND VIBRANT CITY

Our economy is thriving. We embrace an innovative and diversified mix of businesses and have access to local jobs, shopping and produce. Maitland is well known as a great place to live, work, visit and invest. Central Maitland is the vibrant heart of our city.

## COMMUNITY OUTCOMES:

11. A unique sense of identity and place is found within our villages, suburbs, towns and City Centre.
12. Our growing economy is evolving to become more innovative and diversified to support job growth and economic sustainability.
13. Maitland is seen as a desirable place to live, an easy place to work, a welcoming place to visit and a wise place to invest.
14. Central Maitland is the vibrant heart of our city, creating a strong sense of pride within the community.



Art work, Central Maitland



## What we delivered

### Economic Development Strategy underway

In May 2022, we appointed futurist and urban thinker, James Tuma from Urbis, to commence engagement about Maitland's economic future. Community consultation will commence in July 2022 and will help inform the preparation of an Economic Development Strategy.

### Make it Maitland marketing continues

We have continued to build the 'Make it Maitland' marketing program to support local businesses. The 2021–2022 program included a recovery campaign, a summer campaign and a tactical campaign that was delivered in partnership with Destination NSW.

### Earth Markets at The Levee

We have continued to support Slow Food Hunter Valley through the Memorandum of Understanding (MOU) to conduct the Earth Markets at The Levee Central Maitland. The markets are held on the first and third Thursday of the month. The MOU enables Earth Markets to set up free of charge in The Levee Shared Zone and will be reviewed before its expiry date in December 2022.

### Business growth supported

To raise awareness of Maitland as a place to establish, grow and enhance business, we have provided funding and in kind support to The Hunter Region Business Hub, Screen Hunter, Hunter Futurepreneurs and Business Hunter. We continue to communicate with the local business community through a range of e-newsletters including Business Matters. The frequency of the Business Matters newsletter was increased during the 2021 lockdown period to provide up to date information to businesses about public health orders and the support and funding available.

### Funding secured for Maitland Gaol

Maitland Gaol, both a Priority Destination Hub and a link in the Morpeth to Walka Shared Pathway, secured funding from the NSW State and Federal Governments, along with borrowings from Council to progress \$11.7 million of works from the Maitland Gaol Development Plan. Along with access improvements, café redevelopment and the creation of an activity hub, the creation of boutique accommodation will both add to the accommodation stock in Maitland and increase the diversity in types of accommodation available.

## How we performed

### MAITLAND GAOL VISITATIONS\*



2021 18,448

2022 12,769

31%

### MAITLAND VISITOR INFORMATION CENTRE VISITATIONS\*



2021 9,415

2022 5,077

46%



7,000+

PEOPLE ATTENDED  
AFTER DARK EVENT



2,500

PEOPLE ATTENDED  
ROLLER SKATING RINK



50

BUSINESSES ATTENDED  
ANNUAL VISITOR  
ECONOMY FORUM

\*COVID-19 restrictions and closure of facilities from August to October 2021 impacted the visitations.

## KEY ACHIEVEMENTS

- ✓ Works commenced on a structure plan for the East Maitland Catalyst Area.
- ✓ Funding secured to deliver stages of the Morpeth to Walka Water Works Shared Pathway.
- ✓ Steamer Street, Morpeth shared pathway completed.
- ✓ Annual Visitor Economy Forum held at Maitland Gaol.
- ✓ Make it Maitland visitor economy campaign marketed.
- ✓ Maitland Visitor Economy Industry Hub developed to support businesses.
- ✓ The Levee Marketing and Activity Plan (2022–2024) developed.
- ✓ East Maitland Heritage Walk and the Maitland Jewish Heritage Walks added to the Maitland Walks app.
- ✓ Supported local restaurants and cafés to encourage outdoor dining and grow night time economy.
- ✓ Assisted and provided resources to businesses with product development needs.
- ✓ Twenty seven metre wall mural installed in Drill Hall Lane linking to River walk.

## CHALLENGES

- Morpeth bicentenary celebrations postponed due to COVID-19 restrictions.
- Maitland Gaol and Maitland Visitor Information Centre closed due to Public Health Orders from 6 August to 15 October 2021

## What we delivered

### 'After Dark' transforms The Levee

The Levee was transformed into an altered world of darkened shopfronts with vibrant and curious performance spaces. After Dark - A Midwinters Night was piloted for a new, winter based event for the city with a focus on activating spaces after dark. The event utilised shopfronts as well as The Levee Shared Zone and attracted over 7,000 people to Central Maitland. Several businesses reported a significant boost in trade as a result of the event.

### Maitland Station roller skating rink

Over 2,500 people attended Maitland Station After Dark event that was delivered with funding from Transport for NSW. Maitland Railway Station's commuter car park transformed into a free pop up roller skating rink. The event included roller skating performances by local community group The Maitland City Rollers, lighting installations by visual artist Carla O'Brien, free bike servicing by The Bikesmith and Espresso Bar, music by two local DJs, roving entertainers and a number of local food trucks.

### Partnership Agreement with Service NSW

We entered into a new Partnership Agreement with Service NSW, superseding our existing 2018 Memorandum of Understanding. The intent of the Partnership Agreement is to continue to provide services of Service NSW for Business to the local business operators in Maitland. The Agreement will build awareness of the specialist advice and supports available through Service NSW for Business, encourage council staff to direct eligible enquiries to Service NSW for Business and to support business customers through transactions.

### Create Maitland program reviewed

After a review of the Create Maitland program, a 'renew' style scheme in Central Maitland, Council has ceased its affiliate membership through Renew Australia. The focus will be on attracting commercial investment, utilising the prospectus of Business Opportunities in Central Maitland including The Levee.

### Vision for Walka Water Works

Although Walka Water Works has been closed since February 2021 due to contamination, we have continued to work on the future of the site and the vision for this destination hub as set out in the Destination Management Plan, including its importance as the start/end of the Morpeth to Walka Shared Pathway.



## PERFORMANCE HIGHLIGHTS

### Total actions

**78%** of actions completed or in progress



All deferred actions have been carried over to 2022–23.

Community Satisfaction Survey score greater than three indicates a higher number of satisfied respondents than the dissatisfied respondents.

Score greater than 3.5 indicates high satisfaction within the community. Maitland aims for community satisfactions levels above three.

### Community satisfaction

**4.07/5**

PROMOTION OF THE CITY

**3.90/5**

THE LEVEE LIFESTYLE PRECINCT

**3.75/5**

PROTECTING HERITAGE VALUES AND BUILDINGS

**3.59/5**

CREATING A BEAUTIFUL CITY AND SURROUNDING AREAS

Community Satisfaction Survey 2022



Event - Maitland Aroma





# CONNECTED AND COLLABORATIVE COMMUNITY LEADERS

Our community leaders work together for the future of our city.

We actively participate in the decisions that impact on us, through a range of community engagement and interactive forums. We are aware of the role Council plays within the community and its focus on sustainable and performance driven leadership.

## COMMUNITY OUTCOMES:

- 15. Infrastructure that is well planned, integrated and timely, meeting community needs now and into the future
- 16. All residents able to move around the city in safety and with ease - on foot, bicycle, car, bus or train
- 17. Diverse and affordable housing options available for residents throughout all life stages.



Event - Maitland Taste



## What we delivered

### Meet Maitland's new Council

The reporting period saw the retirement of councillors Henry Meskauskus, Nicole Penfold and Don Ferris and the election of Cr Philip Penfold as our Mayor and Cr Mitchell Griffin as our Deputy Mayor for the term. We welcomed three new councillors Cr Kristy Ferguson, Cr Stephanie Fisher and Cr Bill Hackney who joined returning councillors Cr Kanchan Ranadive, Cr Peter Garnham, Cr Ben Whiting, Cr Robert Aitchison, Cr Sally Halliday, Cr Mike Yarrington, Cr Loretta Baker and Cr Ben Mitchell for the term to September 2024.

Following the election, councillors launched into an intensive period of inductions and workshops, reviewing community feedback on a vision for the future of Maitland and supporting the revision of Maitland +10, our community's long term plan, along with Council's Long Term Financial Plan, Delivery Program and annual Operational Plan.

### Maitland future plans adopted

Maitland +10 is our community strategic plan, and provides a ten year vision for Maitland, along with strategies for how we will get there. The plan is based on an extensive community engagement process, and identifies community priorities and aspirations for the future.

Our four year Delivery Program forecast funding of \$780 million will allow the services and operations of Council to continue at the levels expected by our community and keep moving us towards our priorities set in Maitland +10.

### A new approach to community engagement

A review of our engagement approach and current strategy was completed which aimed to identify the future direction for community engagement. The new direction moves our engagement efforts away from a project by project approach to an ongoing conversation with the community. The new approach will be incorporated into the Communications and Engagement Strategy that will be developed and presented to Council in late 2022.

### Council's enhanced communication

At Maitland City Council, we are committed to open and transparent communication. With the latest trend of videos being the preferred medium for audiences, we shared 70 videos via social media channels. Engagement on our Facebook page increased by 16% from the previous financial year.

## How we performed

### PHONE CALLS



2021 **70,078**

2022 **65,848**

**6%**



**\$82,456**

COMMUNITY GRANTS AND SCHOLARSHIPS



**\$74 million**

RECEIVED IN GRANT FUNDING AND SUBSIDIES



**20** COUNCIL MEETINGS

**237** RESOLUTIONS



**180** NEW CITIZENS WELCOMED

**9** CITIZENSHIP CEREMONIES



**13**

COMMUNITY ENGAGEMENT PROJECTS



**50** COMPLIMENTS



**188** COMPLAINTS

## KEY ACHIEVEMENTS

- ✓ New Council and Mayor, Philip Penfold, elected in December 2021.
- ✓ Maitland +10, our Community Strategic Plan 2022 to 2032 reviewed and adopted.
- ✓ Delivery Program 2022–2026 and Operational Plan 2022–2023 developed adopted by the Council.
- ✓ Council's Resourcing Strategy 2022–2032 including Long Term Financial Plan, Asset Management Strategy and Resourcing Strategy developed and approved.
- ✓ Construction of the Maitland Administration Centre continued.
- ✓ Under the Customer Driven Transformation program, community engagement undertaken for review of high customer impact services.
- ✓ Continued our journey for first call resolution.
- ✓ Progressed the rationalisation and redesign of Council's corporate website.
- ✓ Internal communication with staff and Council supported through forty nine editions of 'Good Work' newsletter.
- ✓ Extensive communication engagement undertaken for Maitland's future plans.

## CHALLENGES

- ✗ COVID-19 restrictions impacted delivery of face to face community engagement initiatives.
- ✗ Flood and wet weather events impacted delivery of services and caused damage to infrastructure.

## What we delivered

### Vibrant City Sponsorship continued

The Vibrant City Sponsorship program provides financial and in kind sponsorship opportunities to the community, industry groups, events and organisations for initiatives that create a vibrant city for the community and deliver tangible and measurable benefits to Council. During the period, \$13,590 were awarded for community events including Maitland Triathlon, Maitland River Run and Maitland Heritage Festival. COVID-19 restrictions contributed to the reduced number of applications received and in some cases, events were cancelled such as the Newcastle Pride event and the Church Street Spring Fair.

### Independent members provide assurance

The objective of the Audit, Risk and Improvement Committee (ARIC) is to provide independent assurance to Council by monitoring, reviewing, and providing advice about Council's governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance. Terms and Reference were adopted for ARIC and in June 2022 we appointed three qualified independent members.

The Committee serves as an independent and objective party assisting the General Manager and the elected Council in determining whether the organisation complies with relevant laws and standards, including policy directions of the Office of Local Government in relation to audit, risk and improvement standards.

### Citizen and Young Citizen of the Year

Maitland Citizen of the Year award celebrates local people who continuously go above and beyond and work hard to help others.

Maitland resident Melita Chilcott was named Citizen of the Year for her volunteer work with vulnerable community members, senior citizens, and the homeless, which includes free hairdressing services to disadvantaged people at rehabilitation clinics and churches.

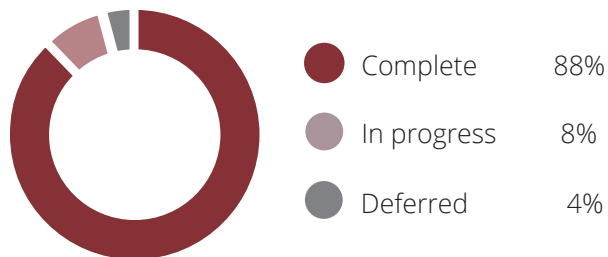
Bolwarra Heights resident Montana Duggan was named Young Citizen of the Year for her work on the committee of local non-profit, Friends of Palliative Care at Council's official ceremony on Australia Day.



## PERFORMANCE HIGHLIGHTS

### Total actions

**96%** of actions completed or in progress



All deferred and in progress actions have been carried over to 2022–23.

Community Satisfaction Survey score greater than three indicates a higher number of satisfied respondents than the dissatisfied respondents.

Score greater than 3.5 indicates high satisfaction within the community. Maitland aims for community satisfactions levels above three.

### Community satisfaction

**3.35/5**

PROVIDING LEADERSHIP THAT ENABLES AND MOVE THE COMMUNITY FORWARD

**3.33/5**

EFFECTIVENESS IN UNDERSTANDING COMMUNITY EXPECTATIONS

**3.20/5**

COUNCIL'S FINANCIAL MANAGEMENT

**3.10/5**

LONG TERM PLANNING FOR MAITLAND



Citizenship ceremony, February 2021



# 5 OUR STATUTORY REPORTING



Maitland Aquatic Centre









# OUR ACCOUNTABILITY

We are committed to open and transparent reporting. In addition to operational performance against Maitland +10, and Council's Delivery Program and Operational Plan, the following information is required by such instruments as *Local Government (General) Regulation 2005 – REG 217* and other NSW Government acts.

Legislation	Page number
Bodies in which council participated	75
Bushfire hazard reduction	76
Code of conduct	77
Companion animals	79
Condition of public assets	80
Contracts awarded greater than \$150,000	86
Councillor professional development	87
External bodies exercising council functions	88
Financial assistance	88
Fisheries management	88
Government information public access	89
Legal expenses	92
Mayor and councillor provisions	92
Privacy and personal information protection	92
Public interest disclosures	93
Rates and charges written off	93
Senior staff remuneration	93
Special variation to rates expenditure	94
Stormwater management services	94
Swimming pool inspections	94



## Bodies in which Council participated

### *Local Government Act 1993 (Act) Reg cl 217(1)(a7)*

Our Council must report on all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which we participated during that year.

Council participated in the following corporations, partnerships, trusts and joint ventures during 2021–22.

### Hunter Joint Organisation Group Entities

The Hunter Joint Organisation, and its group entities, are the hub for local government collaboration, strengthening our communities by being the local voice on regional strategic issues in the Hunter and delivering tailored local government solutions. For over sixty years, local government in the Hunter has found significant benefits in working together through positive cooperation and resource sharing. Participating councils include; Cessnock City Council, Dungog Shire Council, Lake Macquarie City Council, Maitland City Council, MidCoast Council, Muswellbrook Shire Council, City of Newcastle, Port Stephens Council, Singleton Council, Upper Hunter Shire Council.

There are five key entities that operate as part of the current enterprise offering:

**Hunter Joint Organisation** – a statutory body under the *Local Government Act 1993 (NSW)*, established in 2018 to identify, advocate for and collaborate on regional strategic priorities for the Hunter. The Hunter Joint Organisation's statutory mandate includes identifying key regional strategic priorities, advocating for these priorities, and building collaborations around these priorities with other levels of government, industry and community.

**Arrow Collaborative Services** - (and its wholly owned subsidiaries Hunter Councils Legal Services Limited and Arrow Collaborative Communications) – are companies limited by guarantee under the *Corporations Act 2001 (Cth)* and established to improve the quality and efficiency of local government services throughout the Hunter Region. These organisations offer tailored local government services through its five divisions; Local Government Training Institute, Local Government Legal, GoodChat TV, Regional Procurement, Screen Hunter (which, under delegation from member councils, licences film production on council owned and controlled land), and the Hunter JO Policy & Programs Division (which delivers on the strategic priorities of the Hunter Joint Organisation, including the Hunter and Central Coast Regional Environment Program, on behalf of both Hunter JO member councils and Central Coast Council).

**Hunter Councils Incorporated** - an incorporated association under the *Associations Incorporation Act 2009 (NSW)* that holds property assets for the Hunter Joint Organisation group.



## Bushfire hazard reduction activities

The NSW Rural Fire Service Lower Hunter District manages the six Rural Fire Brigades which cover the rural area of the Maitland Local Government Area (LGA). Maitland Brigades responded to 204 incidents in 2021-22, while assisting other brigades in surrounding areas.

Woodlands Drive Thornton is the only fire trail maintained within the LGA. Vegetation control along and adjacent to the track was undertaken in 2020-21, under the annual maintenance program.

Council carried out over 400 kilometres of roadside slashing, along with around 9.6 hectares of asset protection zones (slashing and under scrubbing to bushfire prone land that normally requires the implementation of a setback distance).

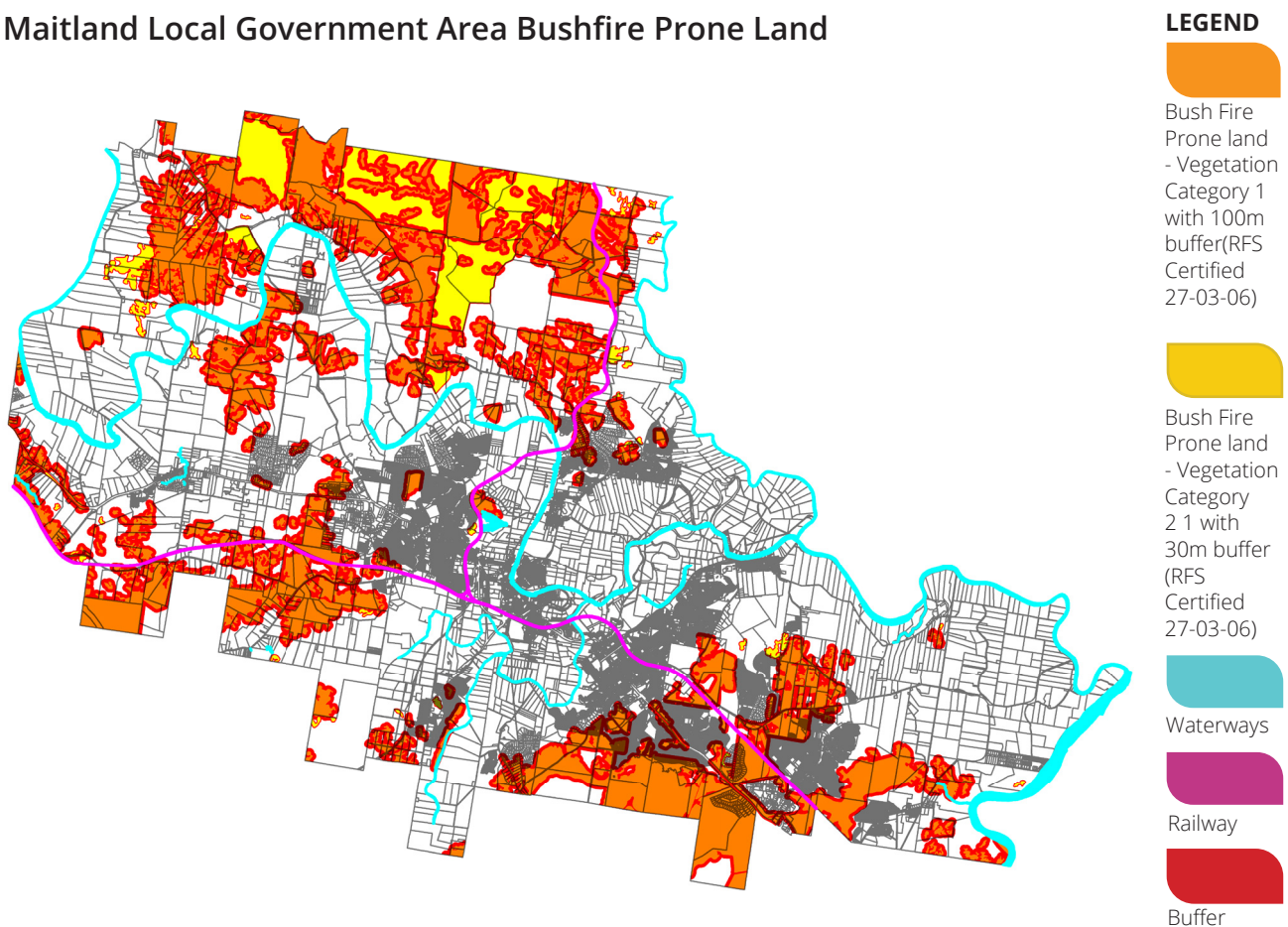
During the year the NSW Rural Fire Service completed the following:

Activity	Number
Hazard reduction mechanical (Council Works)	9.6 hectares
Hazard reduction burning carried out by RFS	1
Private burns assisted by the RFS	4
Bush burnt through wildfires	2 hectares
Permits issued by RFS for hazard reduction burns	546
Complaints received by RFS	2
AIDER program (Assist Infirm, Disabled and Elderly Residents) prepare properties for bush fire) - requests received by RFS	4 (2 cancelled and 2 completed)

## Emergency plans

The Lower Hunter Bushfire Risk Management Plan (Maitland, Cessnock, Port Stephens and Dungog Local Government Areas) is currently under review, as part of next generation planning.

## Maitland Local Government Area Bushfire Prone Land





## Code of conduct

### Act s 11.1, Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW

In accordance with Section 440 of the *Local Government Act 1993*, Council has an adopted Code of Conduct.

The Code of Conduct, most recently updated on 24 November 2020, outlines expected behaviour and establishes a framework for the reporting of suspected breaches of the Code of Conduct. All employees and Councillors are trained in the Code of Conduct.

In accordance with clause 9.1 of the Code of Conduct, Council is required to report on the number, nature and outcome of any Code of Conduct complaints received.

The following provides information on Model Code of Conduct complaints relating to the Mayor, Councillors and the General Manager, for the period 1 July 2021 to 30 June 2022.

Number of complaints			
1	a	The total number of complaints received in the period about councillors and the General Manager (GM) under the code of conduct	3
	b	The total number of complaints finalised in the period about councillors and the GM under the code of conduct	3
Overview of complaints and cost			
2	a	The number of complaints finalised at the outset by alternative means by the GM or Mayor	3
	b	The number of complaints referred to the Office of Local Government under a special complaints management arrangement	0
	c	The number of code of conduct complaints referred to a conduct reviewer	0
	d	The number of code of conduct complaints finalised at preliminary assessment by conduct reviewer	0
	e	The number of code of conduct complaints referred back to GM or Mayor for resolution after preliminary assessment by conduct reviewer	0
	f	The number of finalised code of conduct complaints investigated by a conduct reviewer	0
	g	The number of finalised code of conduct complaints investigated by a conduct review committee	0
	h	The number of finalised complaints investigated where there was found to be no breach	3
	i	The number of finalised complaints investigated where there was found to be a breach	0
	j	The number of complaints referred by the GM or Mayor to another agency or body such as the Independent Commission Against Corruption (ICAC), the NSW Ombudsman, the Office of Local Government (OLG) or the Police	0
	k	The number of complaints being investigated that are not yet finalised	0
	l	The total cost of dealing with code of conduct complaints within the period made about councillors and the GM including staff costs	0
Preliminary assessment statistics			
3	The number of complaints determined by the conduct reviewer at the preliminary assessment stage by each of the following actions:		
	a	To take no action	0
	b	To resolve the complaint by alternative and appropriate strategies	0
	c	To refer the matter back to the GM or the Mayor, for resolution by alternative and appropriate strategies	0
	d	To refer the matter to another agency or body such as the ICAC, the NSW Ombudsman, the OLG or the Police	0
	e	To investigate the matter	0
	f	To recommend that the complaints coordinator convene a conduct review committee to investigate the matter	0

Investigation statistics			
4	The number of investigated complaints resulting in a determination that there was no breach, in which the following recommendations were made:		
	a	That the council revise its policies or procedures	0
	b	That a person or persons undertake training or other education	0
5	The number of investigated complaints resulting in a determination that there was a breach in which the following recommendations were made:		
	a	That the council revise any of its policies or procedures	n/a
	b	That the subject person undertake any training or other education relevant to the conduct giving rise to the breach	n/a
	c	That the subject person be counselled for their conduct	n/a
	d	That the subject person apologise to any person or organisation affected by the breach	n/a
	e	That findings of inappropriate conduct be made public	n/a
	f	In the case of a breach by the GM, that action be taken under the GM's contract for the breach	n/a
	g	In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the <i>Local Government Act 1993</i>	n/a
	h	In the case of a breach by a councillor, that the matter be referred to the Office for further action	n/a
6		Matter referred or resolved after commencement of an investigation under clause 8.20 of the Procedures and clause 7.20 of the new Procedures	n/a
Categories of misconduct			
7	The number of investigated complaints resulting in a determination that there was a breach with respect to each of the following categories of conduct:		
	a	General conduct (Part 3)	n/a
	b	Conflict of interest (Part 4) and Non-pecuniary conflict of interest (Part 5)	n/a
	c	Personal benefit (Part 5/Part 6)	n/a
	d	Relationship between council officials (Part 6/Part 7)	n/a
	e	Access to information and resources (Part 7/Part 8)	n/a
Outcome of determinations			
8		The number of investigated complaints resulting in a determination that there was a breach in which the council failed to adopt the conduct reviewer's recommendation	n/a
9		The number of investigated complaints resulting in a determination that there was a breach in which the council's decision was overturned following a review by the Office	n/a



## Companion animals

*Act Reg cl 217(1)(f)*

### Enforcement activities and compliance operations

Council employs five Rangers who administer the various statutory responsibilities of Council, including the *Companion Animals Act 1998* as represented below.

In 2021–22 there were 1,802 complaints received and attended regarding barking, unleashed and aggressive dogs, dog attacks and cat matters. This represents 67% of all service requests received by rangers during the year.

### Maitland Animal Management Facility

During 2021–22, works were undertaken to expand operations of the Maitland Animal Management Facility (MAMF). The MAMF recommenced operations in October 2021 and has a third party contractor managing the day-to-day operations of the facility.

The capital work costs associated with the construction of the facility were valued at approximately \$750,000. Ongoing operational costs are partly offset by fees associated with impounding animals and service agreements with Cessnock City Council and Dungog Shire Council who use the MAMF for their animal impounding requirements. Funds raised by these activities and agreements are put aside for future investment in animal management related activities, such as possible expansion and ongoing maintenance of the facility.

Since the commencement of operations of the MAMF, a total of 418 animals have been impounded or surrendered under Maitland City Council operations. Approximately 90% of dogs and 30% of cats impounded were returned to their owners during the period.

Prior to October 2021, the Rutherford RSPCA were contracted to provide impound services on behalf of council and lodge monthly pound statistics with the Office of Local Government (OLG) as required.

### Lodgement of attack statistics

Council is compliant with the requirements of the *Companion Animals Act 1998* and appropriately notifies the OLG of all reportable attacks via the Companion Animals Register.

### Community education

Educational programs pertinent to the *Companion Animals Act 1998* were presented via public venues and media releases.

## Strategies to promote the desexing of companion animals

Council has commenced notifying owners of companion animals that are not registered and promoting information regarding the importance of desexing. Registration fees and permit amounts act as an incentive for owners to desex their companion animals. Specific desexing programs planned for 2021–22 were impacted by COVID-19 restrictions.

In consultation with Central Coast Animal Care Facility (CCACF), we provided free microchipping services to all Maitland residents through 'Free Micro-chipping days'.

## Seeking alternatives to the euthanising of unclaimed animals

The CCACF conducts vigorous rehoming campaigns on behalf of Council. A total of 10 animals were euthanised in 2021–22 due to poor animal health and significant behavioural issues. All other animals were either returned to their owners or rehomed.

### Off leash areas provided

We continue to promote, improve and enforce the rules in the 7 off leash dog exercise areas:

- Bakers Brickyard Quarry, Raworth
- Verge Street, Telarah
- A&D Lawrence Sporting Fields, Thornton
- Rathluba Lagoon, East Maitland
- Les Circuit, Gillieston Heights
- The Esplanade, Lorn
- Alliance Street, East Maitland.

### Use of the companion animals fund

Funds are used in the preparation of information packs, provision and servicing of off-leash signage and litter bins, repair and modification of pound facilities, and provision of companion animal management services.

Fund expenditure	Amount
RSPCA contract (July 2021 to September 2021)	\$117,497
CCACF contract (October 2021– June 2022)	\$175,284
Consumables; including education & equipment	\$2,250
Dangerous Dog Training	\$3,399
60% of enforcement officers salary including overtime	\$281,196
<b>Total</b>	<b>\$579,626</b>

## Condition of public assets

This section describes the current status of public assets owned by Council and is based on the information found in Special Schedule No. 2 of the audited financial statement.

Over the last ten years, Maitland has continued to experience solid population growth rates. The current growth rate is one of the highest of all NSW local government areas. To manage public assets, Council has adopted an Asset Management Policy and Strategy, with associated Asset Management Plans. These documents inform the Long Term Financial Plan that sets the funding levels over the next ten years for renewal and maintenance works.

Council's approach is to fund natural asset consumption or deterioration with the aim to gradually improve the overall network/portfolio condition over time while balancing risk and level of service.

The scale of condition assessment throughout the Asset Management Plans is based on a five-category model:

- Condition 1 - Excellent, near perfect condition
- Condition 2 - Good, superficial deterioration
- Condition 3 - Fair, some deterioration requiring maintenance
- Condition 4 - Poor, advanced deterioration requiring high maintenance
- Condition 5 - Very Poor, significant deterioration requiring substantial maintenance.

### Public buildings

Council's building assets are generally structurally sound, do not have known defects that are likely to constitute a major hazard for any users, and are generally adequate for their intended purpose. However, it is recognised that some buildings require improvement to meet the other criteria of being fit for the intended purpose. Conservation management plans have been completed for several major buildings that will direct future works programs.

Council's public building assets were subject to revaluation during the year. Information on the condition of public works for this asset class will be provided in Special Schedule No. 2 of the audited financial statements.

Estimates of public buildings asset valuation as of 30 June 2022.

Asset	Current replacement value	Current written down value
Buildings	\$175,252,000	\$87,000,000

Council manages the following building assets:

Asset category	Description
District Buildings	Council's five district buildings are located at (and built): Administration Building (1983), Art Gallery (1910 -2009), Morpeth Court House Museum (1862), Town Hall (1889) and Visitors Centre (1997)
Libraries	Council's four libraries are located at (and built): Maitland (1968), Thornton (1999), East Maitland (2004) and Rutherford (2003)
Child Care Centres	Council's four child care centres are located at (and built): Metford (1984), Thornton (1987), Rutherford (1987) and East Maitland (1998)
Community Halls	Council's sixteen community halls/centres are spread across the Local Government Area
Amenities Buildings	Council's thirty four amenities buildings are located in various parks and ovals throughout the Local Government Area
Toilet Blocks	Council's twenty two public toilet blocks are located in various parks and ovals throughout the Local Government Area
Grandstands	Council's eight grandstands are located in various parks and ovals throughout the Local Government Area. The grandstands are generally associated with local sports clubs and some have toilets, change/meeting rooms, and storerooms
Kiosks	Council's fourteen kiosks are located in various parks and ovals throughout the Local Government Area. The kiosks are generally associated with local sports clubs and have kitchen and storage facilities
Aquatic Buildings	Building stock at the Aquatic Centres (East Maitland and Maitland)
Equipment Sheds	Council's twenty-two equipment sheds are located in various parks and ovals throughout the Local Government Area. The equipment sheds are generally associated with local sports clubs



Council estimates that costs to bring public building assets to satisfactory condition matches the cost to bring to the agreed condition as below:

Asset	Cost to bring to satisfactory condition	Cost to bring to agreed condition
Public buildings	\$ 44,800,000	\$44,800,000

### Capital Works

The estimate of works required to bring building assets up to agreed and satisfactory condition is \$44.8 million based on asset inspections.

### Routine Maintenance

The estimated annual maintenance cost to ensure the recreational assets reach their design life is \$1.998 million. The actual expenditure on maintenance for recreational assets in 2021-22 was \$1.679 million.

### Condition of Public Building Assets

Asset	Excellent 1	Good 2	Average 3	Poor 4	Very poor 5
All Buildings	8.0%	37.0%	38.0%	15.0%	2%

## LOCAL ROAD PAVEMENT

Council's Pavement Management System (PMS) is used to prepare recommended works programs and calculate the current replacement cost of the road network. The current written down value of the assets is determined by observed condition information. The condition of the road pavement network is derived from the PMS road deterioration model. Council engaged a contractor to conduct a road condition survey of the sealed road network in 2021-22.

Estimate of local and regional road assets valuation as of 30 June 2022:

Asset	Current replacement value	Current written down value
Sealed Road Pavement	\$712,399,000	\$582,484,000
Unsealed Road Pavement	\$5,165,000	\$2,504,000

Council's total Local Road network of 751 kilometres comprises of 700 kilometres of sealed local roads, 32 kilometres of regional roads and 19 kilometres of unsealed roads (excluding the State and National Highway).

Deterioration modelling of the sealed road network is done using the road asset management system and pavement management system. The model categorises the roads in terms of a general measure of pavement health called the Pavement Condition Index (PCI), in the following way:

- Condition 1 - Excellent, near perfect condition (10 PCI)
- Condition 2 - Good, superficial deterioration
- Condition 3 - Fair, some deterioration requiring maintenance (5 PCI)
- Condition 4 - Poor, advanced deterioration requiring high maintenance
- Condition 5 - Very poor, significant deterioration requiring substantial maintenance

Asset - Estimates to bring the road network to condition two and condition three respectively:

Asset	Cost to bring to satisfactory condition (Condition 2)	Cost to bring to agreed condition (Condition 3)
Sealed Road Pavement	\$27,928,000	\$4,473,000
Unsealed Road Pavement	\$852,000	\$852,000
Total Road Pavement	\$28,780,000	\$5,325,000

### Capital Works

The estimate of works required to bring road pavement assets up to satisfactory condition is \$28.78 million based on lifting from conditions three, four and five to condition two.

The estimate of works required to bring road pavement assets up to the agreed service level condition is \$5.325 million based on lifting from conditions four and five to condition three.

## Routine Maintenance

The estimated annual maintenance cost to ensure the road pavement reaches its design life is \$4.487 million. The actual expenditure on maintenance for road pavement in 2021–22 was \$7.013 million.

Condition of Maitland Council's Roads as a percentage of the network in each condition band.

Asset	Excellent 1	Good 2	Average 3	Poor 4	Very poor 5
Sealed Road Pavement	64.0%	29.0%	5.0%	1.0%	1.0%
Unsealed Road Pavement	2.0%	0.9%	74.4%	20.2%	2.5%

## Roadside inventory assets

The roadside assets on the network include:

- Footpaths, Cycleway and pedestrian bridges (631 kilometres)
- Kerb and gutter (991 kilometres)
- Bus shelters, signs, lines and associated delineation

The table below shows the total financial status of these assets.

Inventory Assets - Financial Status 2021–22

Asset	Current replacement value	Current written down value
Footpaths and cycleways	\$144,483,000	\$100,981,000
Other roads assets	\$214,963,000	\$145,248,000

Asset – Estimates to bring roadside inventory and footpath/cycleway assets to condition 2 and condition 3, respectively:

Asset	Current replacement value	Current written down value
Footpaths and cycleways	\$18,228,000	\$1,957,000
Other roads assets	\$40,377,000	\$8,120,000
<b>TOTAL</b>	<b>\$58,605,000</b>	<b>\$10,077,000</b>

## Capital Works

The estimate of works required to bring kerb and gutter, footpath, cycleways and road inventory up to satisfactory condition is \$58.605 million based on lifting from conditions three, four and five to condition two. The estimate of works required to bring road inventory and footpath assets up to the agreed service level condition is \$10.077 million based on lifting from conditions four and five to condition two as set by Council.

## Routine Maintenance

The estimated annual maintenance cost to ensure the road inventory and footpath assets reach their design life is \$2.395 million. The actual expenditure for roadside inventory assets in 2021–22 was \$2.311 million.

## Bridges

As of 30 June 2022, Council is the custodian of 63 bridges and major culverts more than 6 metres in length. Of these, two are timber, 14 are concrete, one is steel/concrete composite and 46 are large culverts.

Council continued construction of a two-lane concrete bridge to replace a damaged culvert at Maitland Vale Road, Hillsborough. Melville Ford Bridge is a single lane timber bridge and is programmed to commence the design and construction of an upgrade to a two lane concrete bridge in 2022–23. Routine bridge and culvert inspections identified that bridge capital works are warranted at Anambah Road, Victoria Bridge over Wallis Creek and Yarrabong Bridge over Wallis Creek. Rehabilitation of these bridges and culverts are included in the four year Delivery Plan. Mount Dee Bridge and Bishops Bridges are being monitored for signs of deterioration.

While overall the bridges in the city are in good condition, certain components will require renewal, especially on timber and older bridges. Works are determined by regular inspections and testing.

The following estimates are based on both broad observation and formal inspections. (Note: A full survey of all Council's Bridges was completed in 2020–21).



The estimated value of bridge assets at 30 June 2022:

Asset	Current replacement value	Current written down value
Bridges	\$57,259,000	\$45,398,000

Asset – Estimates to bring bridges to condition two and condition three, respectively:

Asset	Cost to bring to satisfactory condition (Condition 2)	Cost to bring to agreed condition (Condition 3)
Bridges	\$2,902,000	\$713,000

### Capital Works

The estimate of works required to bring bridge assets up to satisfactory standard is \$2.902 million based on lifting from conditions three, four and five to condition two.

The estimate of works required to bring bridge assets up to the agreed service level condition is \$713,000 based on lifting from condition four and five to condition three.

### Routine Maintenance

The estimated annual maintenance cost to ensure the bridges reach their design life is \$366,000. The actual expenditure on maintenance for bridges in 2021–22 was \$48,000.

### Condition of Bridge Assets

Asset	Excellent 1	Good 2	Average 3	Poor 4	Very poor 5
All bridges	70.0%	19.0%	7.0%	4.0%	0%

### Storm water drainage

Drainage assets generally consist of pipes, pits and devices that convey, clean and hold stormwater. Many of these assets are underground and not readily seen by the public, but nonetheless are very important community assets. The “consumption” of these assets is also difficult to ascertain and Council has adopted a conservative approach, understanding that the need for replacement will occur beyond Council’s current Long-Term Financial Plan.

The stormwater asset portfolio includes:

- 17,346 pits
- 447km in pipe networks
- 1903 headwalls
- 39 floodgates
- 153 detention basins
- 181 gross pollutant traps and
- 1 dewatering pump station.

Approximately 14% of the pipe network is more than 50 years old with approximately 1% predating the year 1900 including areas of Maitland, Telarah and Rutherford. Recurrent surveys, including in line CCTV surveys, and data are required to refine the level of accuracy of information on the condition of the drainage assets.

Council continues to address known areas of drainage weakness across the Local Government Area through a process developed to provide the greatest impact on the broader community.

The estimated value of the drainage system at 30 June 2022:

Asset	Current replacement value	Current written down value
Stormwater drainage	\$245,462,000	\$201,533,000

Asset – Estimates to bring stormwater drainage to condition two and condition three, respectively:

Asset	Cost to bring to satisfactory condition (Condition 2)	Cost to bring to agreed condition (Condition 3)
Stormwater drainage	\$11,353,000	\$4,579,000

## Capital Works

The estimate of works required to bring stormwater drainage up to satisfactory standard is \$11.353 million based on lifting from conditions three, four and five to condition two.

The estimate of works required to bring stormwater drainage up to the agreed service level condition is \$4.579 million based on lifting from conditions four and five to condition three.

## Routine Maintenance

The estimated annual maintenance cost to ensure the drainage assets reach their design life is \$805,000. The actual expenditure on maintenance for drainage in 2018–19 was \$920,566.

## Condition of drainage

Asset	Excellent 1	Good 2	Average 3	Poor 4	Very poor 5
All Drainage Assets	57.0%	35.0%	6.0%	1.0%	1.0%

## Open space and recreation assets

Council provides the community with pleasant, safe, and fit for purpose recreation facilities and aims to promote consistency in the maintenance and renewal of these assets. Assets include:

- Fixed assets located within areas of passive recreation use (parks)
- Fixed assets located within areas of active recreation use (sports grounds)
- Fixed assets located within areas of paved sports surfaces (tennis, netball and basketball etc)
- Internal park roads and sports ground car parks
- Open space areas dedicated to passive recreation, i.e. parks, reserves and bushland
- Open space areas dedicated to active recreation, i.e. sports grounds.

Estimates of open space and recreation valuation as of 30 June 2022:

Asset	Current replacement value	Current written down value
Recreation	\$91,104,000	\$59,695,000

Asset category	Quantity
Open space areas passive recreation parks, reserves and bushland	450 hectares
Open space areas dedicated to active recreation, i.e. sport	118 hectares
Fixed assets located within areas of passive recreation use (parks)	83 playgrounds 2 pools centres, 7 skate parks, 50 shade structures, 20 public barbeques, Numerous Items of park furniture, Signage, Park fencing
Fixed assets located within sportsgrounds	2 baseball screens 254 light poles, sportsground fencing, Playing surfaces, Cricket wickets and practice nets, Other sportsground assets
Paved surface sports facilities	36 sealed netball courts Tennis courts, 1 hockey facility
Internal park roads and sportsground car parks	32,000 m <sup>2</sup> park roads (approx. 5.3 kilometres) 41 sealed car parks



Asset – Estimates to bring bridges to condition two and condition three, respectively:

Asset	Cost to bring to satisfactory condition (Condition 2)	Cost to bring to agreed condition (Condition 3)
Other open space and recreation assets	\$7,053,000	\$1,928,000

### Capital works

The estimate of works required to bring recreational assets up to a “satisfactory” standard is \$7.053 million based on lifting from conditions three, four and five to condition two.

The estimate of works required to bring recreational assets up to the agreed service level condition is \$1.928 million based on lifting from conditions four and five to condition three.

### Routine maintenance

The estimated annual maintenance cost to ensure the recreational assets reach their design life is \$1.16 million. The actual expenditure on maintenance for recreational assets in 2018/19 was \$4.51 million. (Note: Actual maintenance expenditure included operational expenditure not related to asset maintenance.)

### Condition of open space and recreation assets

Asset	Excellent 1	Good 2	Average 3	Poor 4	Very poor 5
All Recreation Assets	45.2%	42.7%	8.6%	2.8%	0.7%

### Asset cost summary

The asset costs are summarised in the table below.

Asset – Total estimates to bring all the reported assets to condition two and condition three and required annual maintenance respectively:

Asset	Cost to bring to satisfactory condition (Condition 2)	Cost to bring to agreed condition (Condition 3)	Cost of Annual Maintenance
Buildings	\$44,800,000	\$1,998,000	\$1,998,000
Road pavement	\$28,780,000	\$5,325,000	\$4,487,000
Footpath and cycleway	\$18,228,000	\$1,957,000	\$1,220,000
Other roads assets	\$40,377,000	\$8,120,000	\$1,175,000
Bridges	\$2,902,000	\$713,000	\$366,000
Stormwater drainage	\$11,353,000	\$4,579,000	\$1,802,000
Recreation	\$7,053,000	\$1,928,000	\$1,928,000
<b>TOTAL</b>	<b>\$153,493,000</b>	<b>\$67,422,000</b>	<b>\$12,976,000</b>

## Contracts awarded greater than \$150,000

### Act Reg cl 217(1)(a2)

The following are the details of each contract awarded by Council during 2021–22 (whether as a result of tender or otherwise), other than:

- (i) employment contracts (that is, contracts of service but not contracts for services), and
- (ii) contracts for less than \$150,000.

Name of contractor	Contract details and purpose	Contract value
Newcastle City Council	Extension of contract for disposal of general waste kerbside collection at Summerhill Waste Management Centre	\$5,436,620
Graph Builders Pty Ltd	Construction of improvements to Robins Oval grandstand and amenities	\$1,774,466
Gilbert & Roach Newcastle	Supply of four (4) Isuzu FVY 240-300 Dual Control Cab Chassis with Superior Pak Side Load Compaction bodies	\$1,594,873
Bolte Civil Pty Ltd	Paterson Road and Dunmore Road, Bolwarra Heights reconstruction	\$1,554,436
McMahon Services Pty Ltd	Phoenix Park Road and Hinton Road – rehabilitation and widening	\$1,548,144
Bolla Contracting Pty Ltd	Maitland Park Netball Court reconstruction and resurfacing – Stage 2	\$1,122,263
REES Electrical	Design and construction of Maitland No.1 Sportsground flooding lighting upgrade	\$995,066
KCE Pty Ltd	Kyle Street, Rutherford – reconstruction and widening	\$745,500
Symal Infrastructure Pty Ltd	Luskintyre Road – rehabilitation and widening	\$693,312
Allen, Jack & Cottiers	Provision of architectural design and documentation services for the Eastern Precinct Community Centres Project.	\$561,100
Trinity Skateparks Pty Ltd	Woodberry Skate Park – design and construction	\$500,000
ESRI Australia	Supply of geographical information system and related services	\$491,000
Descas Landscapes	Open space grounds maintenance - work at Somerset and Wirraway Estates and East Maitland Aquatic Centre	\$406,664
Bolla Contracting Pty Ltd	Steamer Street, Morpeth - shared path construction	\$363,661
Bliss Media Pty Ltd	Supply and delivery of a new corporate website and related services	\$346,320
Mojo Power	Provision of electricity for street lighting and large sites	\$336,629
Altus Traffic	Traffic control services	\$282,894
Bolla Contracting Pty Ltd	Victoria Road, Bolwarra – footpath construction	\$272,511
SMADA Electrical Services	Coronation and Hartcher Oval floodlight upgrade	\$260,995
Bolla Contracting Pty Ltd	Steam Street and High Street – drainage upgrade	\$252,139
Planet Civil Pty Ltd	Fieldsend Oval - car park	\$224,091
Byrne Pipe and Civil Pty Ltd	John Wilkinson Sporting Complex – play space	\$223,495
Planet Civil Pty Ltd	Paterson Road, Bolwarra - car park	\$207,632
Byrne Pipe and Civil Pty Ltd	Bowden Street, Lorn – car park construction	\$204,044
Colas Solutions Pty Ltd	Spray bituminous resurfacing (rejuvenation) 64 sites	\$193,526
Planet Civil Pty Ltd	Church Street, High Street, John Street - footpath construction	\$177,490
Soft Landing	Collection and recycling of mattresses	\$152,977
Central Coast Animal Management Facility	Management of Council's Animal Management Facility	\$151,295



## Councillor professional development

### *Act Reg cl 186*

Holding elected office is a role that carries with it significant responsibilities and councillors are entrusted with the responsibility to ensure that they hold and maintain the skills necessary to exercise their functions effectively on behalf of the community.

Councils are required to report on the participation of each councillor in a professional development program during the year. The costs of professional development activities are governed by the Councillor Expenses and Facilities Policy.

The following professional development opportunities were provided to all elected members. The table shows those who participated.

Professional Development	Attendees
NSW Public Libraries Association Annual Conference 2021 16–18 November 2021	Cr Robert Aitchison
2021 LGNSW Annual Conference	Cr R Aitchison, Cr H Meskauskas, Cr M Griffin and Cr S Halliday as voting delegates for the Annual Conference and LGNSW Board Election; and Cr P Penfold, Cr R Aitchison, Cr K Ranadive and Cr P Garnham as voting delegates for the Special Conference
Councillor Professional Development Workshop (virtual attendance) 11 April 2022	Cr Sally Halliday
2022 Floodplain Management Australia Conference (virtual attendance) 18–20 May 2022	Cr Sally Halliday, Cr Kristy Ferguson
Destination & Visitor Economy Conference, NSW 17–19 May 2022	Cr Robert Aitchison
2022 ALGA National General Assembly Conference, ACT 19–22 June 2022	Mayor Philip Penfold, Cr Mitchell Griffin, Cr Bill Hackney
Regional Cities Forum 23 June 2022	Mayor Philip Penfold

Provision of induction training and professional development for the Mayor and Councillors during 2021–22 included:

11 January 2022

- Councillor onboarding

18 January 2022

- Code of Meeting Practice
- Pecuniary/non-pecuniary interests
- Mock Council meeting

25 January 2022

- Code of Conduct training

## External bodies exercising Council functions

*Act Reg cl 217(1)(a6)*

Hunter Resource Recovery (HRR) is the contract manager of kerbside collection, sorting and marketing of dry recyclables for Council. Maitland, Cessnock, Lake Macquarie and Singleton Councils jointly operate the service. HRR manages the collection and processing contract with Solo Resource Recovery. Maitland residents' active participation in the kerbside collection of recyclables continues to divert thousands of tonnes of recyclables away from landfill.

## Financial assistance

*Act Reg cl 217(1)(a5) and Act s 356*

### Community grants, ward and Mayoral funds

Maitland City Council provides financial assistance to community and cultural groups in accordance with section 356 of the *Local Government Act 1993*.

Category	Amount
Community grants	\$43,547
High Achievers Grant Program	\$5,400
Commemorative and Recognised Day's Grant	\$12,500
Discretionary funding	\$7,500
Vibrant City Sponsorship Program	\$13,509
<b>Total</b>	<b>\$82,456</b>

### Hardship rate relief and rate donations

Our Council provided **\$23,534.58** in hardship rate relief and rate donations under sections 601 and 356 of the *Local Government Act 1993*.

### Waste services

No waste was subsidised for disposal during 2021–22.

## Fisheries management

*Fisheries Management Act 1994, s220ZT (2)*

Our Council operates in accordance with and gives consideration to *Fisheries Management Act* related Threat and Recovery Abatement Plans. We have no specific allocated tasks to report on and have not had any need to seek permits or make notifications as a public authority to the NSW Minister for Primary Industries relating to these plans.



# Government information public access (GIPA)

## Government Information Public Access Act 2009 (GIPA)

### 1. Review of Proactive Release Program

#### Clause 8 (a)

Under section 7 of the *Government Information Public Access Act 2009 (GIPA)*, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months.

Council's program for the proactive release of information involves a constant review of frequently requested information to determine whether it would be in the public interest to make the information publicly available on Council's website or via any other means.

During the reporting period, we reviewed and identified the types of access applications received during the 12 months to identify which applications could be included in Council's Disclosure Log and make available to other interested parties and/or proactively release on Council's website. Other than access requests relating to individual's personal information or private matters, 80% of requests received by Council were requests to view archived development application files and associated consents and plans, these are pre July 2010 and therefore require an access application.

Council officers are investigating ways to make this information accessible online, although Copyright requirements must still be met. We are working with relevant building and development companies to provide release of documents that form part of a development application to the current property owner.

### 2. Number of Access Applications received

#### Clause 8 (b)

During the reporting period, Council received a total of 154 formal access applications (including withdrawn applications, but not invalid applications). 128 of these were for development and property approval related information.

### 3. Number of refused applications for schedule 1 information

#### Clause 8 (c)

During the reporting period, Council refused a total of zero formal access applications because the information requested was information referred to in Schedule 1 to the GIPA Act.

### 4. Statistical Information about access applications

#### Clause 8 (d) and Schedule 2

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

Applicant type/ 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	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	17	20	1	0	0	0	0	1
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	4	8	0	0	0	0	0	1
Members of the public (other)	33	52	16	2	0	0	0	1
<b>TOTAL</b>	<b>54</b>	<b>80</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

\*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\***

Applicant type/ 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*	1	2	2	0	0	0	0	1
Access applications (other than personal information applications)	52	65	15	2	0	0	0	0
Access applications that are partly personal information applications and partly other	1	13	0	0	0	0	0	0
Not for profit organisations or community groups	54	80	17	2	0	0	0	1
<b>TOTAL</b>	<b>54</b>	<b>80</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

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

**Table C: Invalid applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	1
Invalid applications that subsequently became valid applications	0
<b>TOTAL</b>	<b>1</b>

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

Consideration	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
<b>TOTAL</b>	<b>0</b>

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



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

Reason	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	3
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	14
Exempt documents under interstate Freedom of Information legislation	0
<b>TOTAL</b>	<b>17</b>

**Table F: Timeliness**

Reason	Number of occasions when application not successful
Decided within the statutory timeframe (20 days plus any extensions)	49
Decided after 35 days (by agreement with applicant)	95
Not decided within the timeframe (deemed refusal)	10
<b>TOTAL</b>	<b>154</b>

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

Type of review	Decision varied	Decision upheld	Total
Internal review	1	3	4
Review by Information Commissioner*	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by ADT	0	0	0
<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>4</b>

\*The Information Commissioner does not have the authority to vary decisions, but can make recommendation to the original decision maker.

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

Type of applicant	Number of applications for review
Applications by access applicants	4
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0
<b>TOTAL</b>	<b>4</b>

**Table I: Applications transferred to other agencies**

Reason	Number of occasions when application not successful
Agency-initiated transfers	0
Applicant-initiated transfers	0
<b>TOTAL</b>	<b>0</b>

## Legal expense

### *Act Reg cl 217(1)(a3)*

The following is a summary of the amounts incurred in relation to legal proceedings taken by and or against Council during 2021–22.

Workers compensation and other employment matters, public liability and professional indemnity claims are not included.

Legal matter	Number of matters	Status	Cost
Land and Environment Court	5	Complete	\$76,852
Supreme Court	1	Ongoing	\$2,028

## Mayor and councillor provisions

### *Reg cl 217(1)(a1)*

Below is a summary of the expenses incurred in performing the functions of the Mayor and councillors and associated allowances:

Type	Amount
Mayoral allowance (excluding Councillor fee)	\$61,373.30
Councillors' fees	\$308,132.22
Delegates expenses	\$0
Councillors' expenses (general)	\$813.67
Travel allowance	\$1,166.51
Interstate travel	\$2,731.17
Telephone and Internet expenses	\$3,334.96
Attendance of councillors at conferences and seminars	\$16,199.67
Civic functions	\$25,761.28
Expenses of any spouse, partner or other person who accompanied a councillor	\$635.64
Expenses – care of child or an immediate family member of a councillor	\$0
<b>Total</b>	<b>\$420,148.42</b>

## Privacy and personal information protection

On 28 June 2016 Council adopted and implemented a revised Privacy Management Plan.

Council employees are active members of the Local Government Professionals Association Governance Network and the NSW Right to Information/Privacy Practitioners Network which focuses on governance issues, including privacy, within Local Government.

During 2021–22, there were no internal reviews under the Privacy and Personal Information Protection Act 1998 conducted by our Council. There were no contravention by our Council with respect to release of the information as a result of the internal reviews.

There were no other contraventions of any information protection principles, privacy codes of practice or disclosure of personal information kept in a public register.



## Public interest disclosures

### *Public Interest Disclosure Act 1994 s 31*

Council is committed to the objectives of the Public Interest Disclosures Act 1994 (the Act) and encourages the disclosure of any instances of corrupt conduct, maladministration, serious and substantial waste and government information contravention. In accordance with the Act, Council's 'Public Interest Disclosure – Internal Reporting Policy' established guidelines for the reporting and management of Protected Disclosures.

For the reporting period ending 30 June 2022, Maitland City Council received no protected disclosures.

## Rates and charges written off

### *Local Government (General) Regulation 2021 (Reg), cl 132*

Rates and charges written off (including rates reduced or waived for pensioners) during the 2021–22 period comprised:

Type	Amount
Pensioner abandonments	\$1,281,556
Other abandonments	\$0
Subtotal	\$1,281,556
Pensioner rate subsidies	-\$692,911
<b>Net rates and charges written off</b>	<b>\$588,645</b>

## Senior staff remuneration

### *Act Reg cl 217(1)(b) and (c)*

Our Council employed four senior staff as Group Managers and General Manager as at 30 June 2022. The total amount of money payable in respect to the employment of all senior staff during 2021–22 was \$1,470,821 being General Manager package of \$438,961 and Group Manager remuneration packages (total) of \$1,031,860.

The packages include money payable for salary, the provision of fringe benefits and all other costs associated with their employment. Contract employment conditions for senior staff are in accordance with the *Local Government Act 1993, Section 338*.

## Special variation to rates expenditure

### Special Rate Variation Guidelines

The 2020–21 financial year was the last year of Council's seven year special rate variation, approved by the Independent Pricing and Regulatory Tribunal (IPART) in June 2014.

Council has used generated funds to enhance services in key areas of community priority and continue to maintain existing services to a fast growing population.

Additional funds have been spent on road reconstruction and resurfacing, place activation, sporting facilities, bus shelters, youth spaces and access to the Hunter River over the past seven years.

A key condition of IPART's approval is providing information to the community outlining how funds have been spent. This was undertaken in a variety of ways, including this Annual Report.

### 2021–2022 Special rate variation income and expenditure

Category	Brought forward	Allocation 2021-22	Total available 2021-22	Actual Expenditure 2021-22	Balance 2021-22
Road reconstruction & resurfacing	\$ 220,000	-	\$220,000	\$191,831	\$28,169
Community buildings	\$1,260,849	-	\$1,260,849	\$8,338	\$1,252,511
Sporting facilities	\$38,001	-	\$38,001	-	\$38,001
Youth spaces	\$420,576	-	\$420,576	-	\$420,576
River access	\$211,462	-	\$211,462	-	\$211,462
Place activation	\$3,028	-	\$3,028	\$3,028	-
<b>TOTAL</b>	<b>\$2,153,916</b>	<b>-</b>	<b>\$2,153,916</b>	<b>\$203,197</b>	<b>\$1,950,719</b>

## Stormwater management services

### Act Reg cl 217(1)(e)

During 2021–22, we received a total of \$808,000 in Stormwater Management Service Charge funds. We carried out maintenance works on underground pipe networks, open channels and drains, flood gates, detention basins and gross pollutant traps to the value of \$1million.

We constructed 25 new pits, eight new headwalls and 260 meters of assorted concrete pipes at a combined cost of \$278,788 at the following roads:

- Melbee Street, Rutherford
- Allandale road, Allandale
- Glenarvon Road, Lorn, and
- Woodberry Road, Millers Forest.

We also initiated the design and preparation for stormwater drainage upgrades at:

- Raglan Street, Horseshoe Bend
- Church Street and Steam Street, Maitland
- Paterson Road, Bolwarra Heights
- Russell Street, Telarah, and
- Melbourne Street, East Maitland.

These projects have an estimated cost of \$1.27million and are programmed to be constructed in 2022–23.

## Swimming pool inspections

### Swimming Pools Act 1992 (SP Act), s 22F(2) and Swimming Pools Regulation 2018 (SP Reg) cl 23

Councils are required to inspect private pools as requested and issue compliance certificates. We must also inspect (at least once every three years) any tourist or visitor accommodation or property with more than two dwellings where a swimming pool is situated. The following is a list of inspections for 2021 to 2022.

Number of inspections of tourist and visitor accommodation	5
Number of inspections of premises with more than 2 dwellings	0
Number of inspections that resulted in issuance of a Certificate of Compliance (section 22d)	101
Number of inspections that resulted in issuance of a Non-compliance Certificate (clause 21)	79



## Overview of reporting requirements

Below is an overview of reporting requirements that have been achieved, reported elsewhere, are not required or the service was not provided.

Legislation	Achieved
Prepare report as to Council's implementation of the Delivery Program 2018–2022 <i>Local Government Act 1993 (Act) s 428(1)</i>	Yes
Integrated Planning and Reporting Guidelines <i>Act s 428(3)</i>	Yes
Audited financial reports <i>Act Section 428(4)(a)</i>	Yes – refer to page 96
Annual report copies <i>Act s 428(5)</i>	Yes – Copies will be made available on our website, at our libraries and provided to the Minister for Local Government's office.
Environmental Upgrade Agreements <i>Act s 54P(1)</i>	Yes – Copies will be made available on our website, at our libraries and provided to the Minister for Local Government's office.
Overseas travel undertaken by Mayor, Councillors and staff <i>Local Government (General) Regulation 2021 (Reg), cl 217(1)(a)</i>	No overseas travel was undertaken during the financial year.
Private works resolutions <i>Act Clause 217(1) (a4) and Act s 67, 67(2)(b), 67(3)</i>	During the financial year, no private works were undertaken requiring a resolution under Section 67 of the <i>Local Government Act 1993</i>
External bodies in which council held a controlling interest <i>Act Reg cl 217(1)(a7)</i>	Nil to report
Equal employment opportunities activities <i>Reg cl 217(1)(a9)</i>	Yes - refer to page 45
Statement of total number of persons who performed paid work on Wednesday 25 May 2022 <i>Act Reg cl 217 (1)(d)</i>	Yes - Refer to page 43
Coastal protection services provided <i>Act Reg cl 217(1)(e1)</i>	Not levied
Environmental planning and assessment <i>Environmental Planning &amp; Assessment Act 1979, s 7.5(5)</i>	There were no planning agreements in force during 2020–21.
Carers Recognition Act 2010 <i>Carers Recognition Act 2010, s 8(2)</i>	Did not provide service
Disability Inclusion Action Plan <i>Disability Inclusion Act 2014, s 13(1)</i>	Yes - Refer to page 26
Coastal protection <i>Art Reg Cl 217(1)(e1)</i>	Not levied



# **6 OUR FINANCIAL STATEMENTS**









# **Financial Statements for the year ending 30 June 2022**



**Maitland City Council**

**Financial statements  
for the year ended 30 June 2022**

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## Maitland City Council

### General purpose financial statements for the year ended 30 June 2022

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

Maitland City Council  
285-287 High Street  
Maitland NSW 2320

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 available on our website: [www.maitland.nsw.gov.au](http://www.maitland.nsw.gov.au)



## Maitland City Council

### General purpose financial statements for the year ended 30 June 2022

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

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

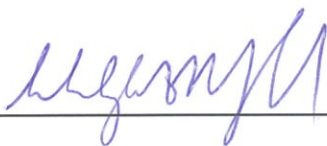
- \* The *Local Government Act 1993* (as amended) and the Regulations made thereunder
- \* The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- \* The Local Government Code of Accounting Practice and Financial Reporting

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

- \* Present fairly the Council's operating result and financial position for the year, and
- \* Accord with Council's accounting and other records

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

Signed in accordance with a resolution of Council made on 25/10/2022.



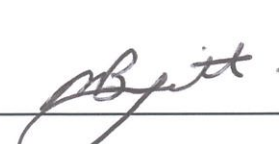
Philip Penfold  
**Mayor**  
25/10/2022



Mitchell Griffin  
**Councillor**  
25/10/2022



David Evans  
**General Manager**  
25/10/2022



Michael Burfitt  
**Responsible Accounting Officer**  
25/10/2022

**Maitland City Council**  
**Income Statement**  
**For the year ended 30 June 2022**

Original unaudited budget 2022 \$'000		Notes	Actual 2022 \$'000	Actual 2021 \$'000
	<b>Income from continuing operations</b>			
	<i>Revenue:</i>			
94,821	Rates and annual charges	B2-1	96,870	92,767
8,746	User charges and fees	B2-2	9,210	9,157
3,461	Other revenues	B2-3	2,085	2,090
10,223	Grants and contributions provided for operating purposes	B2-4	15,645	10,947
11,238	Grants and contributions provided for capital purposes	B2-4	58,427	50,602
1,275	Interest and investment income	B2-5	718	1,949
-	Other Income	B2-6	736	752
-	Net gain from the disposal of assets	B4-1	-	-
129,764	<b>Total income from continuing operations</b>		183,691	168,264
	<b>Expenses from continuing operations</b>			
47,993	Employee benefits and on-costs	B3-1	45,402	41,582
42,720	Materials and Services	B3-2	43,109	38,026
1,633	Borrowing costs	B3-3	1,924	1,602
24,375	Depreciation, amortisation and impairment of non-financial assets	B3-4	26,896	25,759
4,773	Other expenses	B3-5	3,928	5,176
-	Net loss from the disposal of assets	B4-1	1,791	1,740
121,494	<b>Total expenses from continuing operations</b>		123,050	113,885
8,270	<b>Operating result from continuing operations</b>		60,641	54,379
8,270	<b>Net operating result for the year Attributable to Council</b>		60,641	54,379
(2,968)	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		2,214	3,777

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



## Maitland City Council

### Statement of Comprehensive Income for the year ended 30 June 2022

	Notes	2022 \$'000	Restated 2021 \$'000
Net operating result for the year - from income statement		60,641	54,379
Other comprehensive income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	133,616	3,735
<b>Total other comprehensive income for the year</b>		<b>133,616</b>	<b>3,735</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>194,257</b>	<b>58,114</b>

The above Statement of comprehensive income should be read in conjunction with the accompanying notes.

# Maitland City Council

## Statement of Financial Position as at 30 June 2022

		2022 \$'000	Restated 2021 \$'000
	Notes		
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	15,757	19,514
Investments	C1-2	138,375	128,058
Receivables	C1-4	9,489	7,715
Contract assets and Contract cost assets	C1-6	3,476	796
Inventories	C1-5	572	536
Other	C1-5	-	-
<b>Total current assets</b>		<b>167,669</b>	<b>156,619</b>
<b>Non-current assets</b>			
Investments	C1-2	83,702	62,661
Infrastructure, property, plant and equipment (IPPE)	C1-7	1,438,610	1,242,296
Intangible assets	C1-8	316	499
Right of use assets	C2-1	704	669
Investments accounted for using equity method	D1-1	-	425
<b>Total non-current assets</b>		<b>1,523,332</b>	<b>1,306,550</b>
<b>Total assets</b>		<b>1,691,001</b>	<b>1,463,169</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	17,695	13,129
Contract liabilities	C3-2	5,608	4,879
Lease liabilities	C2-1	361	273
Borrowings	C3-3	8,505	7,408
Employee benefit provisions	C3-4	14,109	14,684
Provisions	C3-5	-	-
<b>Total current liabilities</b>		<b>46,278</b>	<b>40,373</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	356	407
Borrowings	C3-3	75,775	48,218
Employee benefit provisions	C3-4	262	345
Provisions	C3-5	13,952	12,835
<b>Total non-current liabilities</b>		<b>90,345</b>	<b>61,805</b>
<b>Total liabilities</b>		<b>136,623</b>	<b>102,178</b>
<b>Net assets</b>		<b>1,554,378</b>	<b>1,360,991</b>
<b>EQUITY</b>			
Accumulated surplus		1,052,067	992,130
Revaluations reserves	C4-1	502,311	368,861
Other reserves		-	-
<b>Total equity</b>		<b>1,554,378</b>	<b>1,360,991</b>

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



Maitland City Council

Statement of Changes in Equity  
for the year ended 30 June 2022

	2022 \$'000						2021 \$'000					
	Accumulated surplus	IPPE revaluation reserve	Other reserves	Council equity interest	Non-controlling interest	Total Equity	Accumulated surplus	IPPE revaluation reserve Restated	Other reserves	Council equity interest Restated	Non-controlling interest	Total Equity Restated
<b>Opening balance at 1 July</b>	991,426	368,695	-	1,360,121	-	1,360,121	937,751	365,126	-	1,302,877	-	1,302,877
Net operating result for the year	60,641	-	-	60,641	-	60,641	54,379	-	-	54,379	-	54,379
Other comprehensive income												
Gain (loss) on revaluation of available-for-sale investments	-	-	-	-	-	-	-	-	-	-	-	-
Gain (loss) on revaluation of equity instruments through other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Gain (loss) on revaluation of infrastructure, property, plant and equipment	-	133,616	-	133,616	-	133,616	-	3,735	-	3,735	-	3,735
<b>Total comprehensive income</b>	60,641	133,616	-	194,257	-	194,257	54,379	3,735	-	58,114	-	58,114
Transfers between equity items	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance 30 June</b>	1,052,067	502,311	-	1,554,378	-	1,554,378	992,130	368,861	-	1,360,991	-	1,360,991

The above Statement of changes in equity should be read in conjunction with the accompanying notes.

Maitland City Council

Statement of Cash Flows  
for the year ended 30 June 2022

Original unaudited budget 2022 \$'000		Notes	Actual 2022 \$'000	Actual 2021 \$'000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
94,850	Rates and annual charges		96,687	92,552
8,211	User charges and fees		9,856	11,061
1,262	Interest received		588	1,885
19,795	Grants and contributions		43,457	41,739
6,139	Other		2,048	4,344
<i>Payments:</i>				
47,409	Payments to employees		45,945	41,469
35,123	Payments for materials and services		42,070	34,366
1,633	Borrowing costs		1,672	1,574
12,242	Other		3,973	11,263
33,850	<b>Net cash from operating activities</b>	G1-1	58,976	62,909
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
-	Sale of investments		12,898	4,420
-	Redemption of term deposits		114,871	110,505
-	Proceeds from sale of IPPE		1,327	760
-	Other		-	-
<i>Payments:</i>				
12,000	Purchase of investments		24,050	10,700
-	Acquisition of term deposits		136,004	142,010
62,997	Payments for IPPE		60,162	30,886
-	Other		-	-
(74,997)	<b>Net cash from investing activities</b>		(91,120)	(67,911)
<b>Cash flow from financing activities</b>				
<i>Receipts:</i>				
38,044	Proceeds from borrowings		36,300	12,074
<i>Payments:</i>				
7,743	Repayment of borrowings		7,645	6,925
-	Principal component of lease payments		268	531
30,301	<b>Net cash from financing activities</b>		28,387	4,618
(10,846)	<b>Net change in cash and cash equivalents</b>		(3,757)	(384)
19,514	<b>Cash and cash equivalents at beginning of year</b>		19,514	19,898
8,668	<b>Cash and cash equivalents at end of year</b>	C1-1	15,757	19,514

The above Cash flow statement should be read in conjunction with the accompanying notes.



## Maitland City Council

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## Maitland City Council

### Notes to the financial statements 30 June 2022

#### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 13 September 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements

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

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 Regulations, and the Local Government Code of Accounting Practice and Financial Reporting. Maitland City 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 the 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 Council and that are believed to be reasonable under the circumstances.

##### *Critical accounting estimates and assumptions*

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

- (i) fair values of infrastructure, property, plant and equipment - refer Note 1-7
- (ii) tip remediation provisions - refer Note C3-5
- (iii) 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 scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* - refer to Notes B2-2 - B2-4.
- (iii) Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease - refer to Note C2-1.

#### **Monies and other assets received by Council**

##### *The Consolidated Fund*

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

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

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

- \* General purpose operations



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### A1-1 Basis of preparation (continued)

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##### *The Trust Fund*

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

##### **Goods and Services Tax (GST)**

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

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

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

##### **Volunteer Services**

Council has not recognised the value of volunteer services received as at this time is not reliably measured.

##### **New accounting standards and interpretations issued but not yet effective**

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2022 reporting periods. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2021.

Council's assessment of the impact of the new standards and interpretations relevant to them is set out below:

Pronouncement	AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of effective date
Nature of change in accounting policy	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.
Effective date	Annual reporting period beginning on or after 1 January 2023 (i.e. year ended 30 June 2024).
Expected impact on financial statements	Little impact expected but Council will consider the appropriate classification of liabilities as current or non-current.

## A1-1 Basis of preparation (continued)

### New accounting standards and interpretations issued but not yet effective (continued)

Pronouncement	AASB2014-10 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> . AASB2015-10 <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128</i> .  AASB 2017-5 <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>
Nature of change in accounting policy	The amendments address an acknowledged inconsistency between the requirements in AASB10, and those in AASB128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint. The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary. AASB2015-10 has delayed the effective date of this standard.  AASB 2017-5 defers the effective date of AASB 2014-10 to 1 January 2022
Effective date	Annual reporting period beginning on or after 1 January 2022 (i.e. year ended 30 June 2023).
Expected impact on financial statements	This will only impact Council where there has been a sale or contribution of assets between the entity and its investor.

Pronouncement	AASB 2021-2 <i>Amendments to Australian Accounting Standards - Disclosure of Accounting Policies &amp; Definition of Accounting Estimates</i> (amends AASB 7, AASB 108, AASB 134 & AASB Practice Statement 2)
Nature of change in accounting policy	The Standard amends a number of standards as follows:  AASB 7 to clarify that information bases for financial instruments is expected to be material; AASB 101 requires Council to disclose their material accounting policy information; AASB 108 to clarify how Council should distinguish changes in accounting policies and change in accounting estimates; AASB 134 to identify material accounting policy information; AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality.
Effective date	Annual reporting period beginning on or after 1 January 2023 (i.e. year ended 30 June 2024).
Expected impact on financial statements	No impact on reported financial performance or position.

### New accounting standards adopted during the year

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2022. None of these standards had an impact on reported position, performance or disclosures.



**B. Financial Performance****B1-1 Functions or activities - income, expenses and assets**

Functions / Activities	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.									
	Income		Expenses		Operating results		Grants and Contributions		Carrying Amount of Assets	Carrying Amount of Assets
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	Restated 2021 \$'000
Proud People, Great Lifestyle	7,176	6,360	20,091	18,228	(12,915)	(11,868)	5,874	4,367	255,391	242,203
Our Built Space	64,524	55,629	21,167	19,209	43,357	36,420	57,888	49,677	1,136,998	947,271
Our Natural Environment	22,626	22,529	19,715	19,076	2,910	3,453	1,641	864	7,868	7,574
A Prosperous and Vibrant City	1,267	1,582	4,478	4,208	(3,211)	(2,626)	-	-	17,117	18,966
Connected and Collaborative Community Leaders	88,098	82,164	57,599	53,164	30,500	29,000	8,669	6,641	266,590	247,155
<b>Net operating result for the year</b>	<b>183,691</b>	<b>168,264</b>	<b>123,050</b>	<b>113,885</b>	<b>60,641</b>	<b>54,379</b>	<b>74,072</b>	<b>61,549</b>	<b>1,683,964</b>	<b>1,463,169</b>

## **B1-2 Components of functions or activities**

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

### **Proud People, Great Lifestyle**

Focuses on: city appearance, place activation; community development; community health and safety; community, sport and recreation facilities; libraries, visitor information centre, Maitland Gaol and Maitland Regional Art Gallery operations; events program; visitor economy

### **Our Built Space**

Focuses on: movement across the local government area; public transport; infrastructure utilities in new developments; footpaths; cycleways; land use planning; urban design; adaptive reuse; infill development and affordable housing

### **Our Natural Environment**

Focuses on: enhancing natural environment; reducing land fill; holistic waste management; stormwater management; floodplain and river bank management; environmental and sustainability programs

### **A Prosperous and Vibrant City**

Focuses on: economic development; partnerships; active transport; local food production; visitor economy; Central Maitland and the Levee; Greenhills/East Maitland

### **Connected and Collaborative Community Leaders**

Focuses on: recognition and connection of community leaders; citizen engagement and participation; citizen services delivery; systems and processes; collaboration and sustainability



## Maitland City Council

### Notes to the financial statements 30 June 2022

## B2 Sources of income

### B2-1 Rates and annual charges

	2022 \$'000	2021 \$'000
<b>Ordinary rates</b>		
Residential	58,852	55,699
Farmland	2,457	2,468
Mining	478	478
Business	15,202	14,890
Less: Pensioner rebates	(975)	(975)
Rates levied to ratepayers	<u>76,014</u>	<u>72,560</u>
Pensioner rate subsidies received	<u>507</u>	<u>507</u>
<b>Total ordinary rates</b>	<u>76,521</u>	<u>73,067</u>
<b>Special rates</b>		
Maitland CBD / Mall	<u>499</u>	<u>490</u>
<b>Total special rates</b>	<u>499</u>	<u>490</u>
<b>Annual charges (pursuant to s.496, 496A, 496B, s.501 &amp; s.611)</b>		
Domestic waste management services	18,274	17,737
Stormwater management services charge	808	788
Waste management services (not domestic)	888	789
Section 611 charges	-	-
Less: Pensioner Rebate	(306)	(314)
Annual Charges levied	<u>19,664</u>	<u>19,000</u>
Pensioner annual charges subsidies received	<u>186</u>	<u>210</u>
<b>Total annual charges</b>	<u>19,850</u>	<u>19,210</u>
<b>Total rates and annual charges</b>	<u>96,870</u>	<u>92,767</u>

Council has used 2021 valuations provided by the NSW Valuer General in calculating its rates.

#### 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 in their substance.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### **B2-2 User charges and fees**

	2022 \$'000	2021 \$'000
<b>User charges</b>		
Waste management services (not domestic)	<u>2,542</u>	<u>2,756</u>
<b>Total user charges</b>	<u>2,542</u>	<u>2,756</u>
<b>Fees</b>		
Private works - S67	336	293
TfNSW works (State roads not controlled by Council)	611	780
Building services - Other	360	347
Planning and building - Regulatory	2,723	2,539
Inspection fees	88	53
Section 10.7 certificates (EP&A Act)	299	275
Section 603 certificates	224	227
Registration fees	68	79
Swimming facilities	1,206	1,203
Cemeteries	140	125
Other	613	480
<b>Total fees</b>	<u>6,668</u>	<u>6,401</u>
<b>Total user charges and fees</b>	<u>9,210</u>	<u>9,157</u>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time	611	780
User charges and fees recognised at a point in time	8,599	8,377
<b>Total user charges and fees</b>	<u>9,210</u>	<u>9,157</u>

#### **Accounting policy**

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

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

Where up front fee is charged such as swimming pool admission the fee is recognised at time of admission.

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



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### B2-3 Other Revenue

	2022 \$'000	2021 \$'000
Parking fines	319	308
Other fines	22	57
Recycling income (Non domestic)	363	309
Insurance claims recoveries	230	125
Commissions and agency fees	8	1
Diesel rebate	137	138
Tourism	265	393
Sales of inventories	191	267
Other	550	492
<b>Total other revenues</b>	<b>2,085</b>	<b>2,090</b>

#### Timing of revenue recognition for other revenue

Other revenue recognised over time	-	-
Other revenue recognised at a point in time	2,085	2,090
<b>Total other revenues</b>	<b>2,085</b>	<b>2,090</b>

#### 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**

	<b>Operating</b>		<b>Capital</b>	
	<b>2022</b>	2021	<b>2022</b>	2021
	<b>\$'000</b>	\$'000	<b>\$'000</b>	\$'000
<b>General purpose grants and non-developer contributions (untied)</b>				
Financial Assistance Grant				
- Relating to current year	<b>3,784</b>	3,415	-	-
- Prepayment received in advance	<b>5,816</b>	3,656	-	-
Total amount recognised as Income	<b>9,600</b>	7,071	-	-
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash Contributions</b>				
Transport for NSW contributions	<b>359</b>	639	<b>842</b>	443
Roads to recovery	-	-	<b>873</b>	873
Community Care	<b>48</b>	112	-	-
Health and safety	<b>148</b>	-	-	-
Environmental programs	<b>1,160</b>	514	-	-
Recreation and culture	<b>1,512</b>	1,120	<b>4,187</b>	2,964
Storm/flood damage	<b>1,000</b>	-	-	-
Rural Fire Service	<b>280</b>	290	<b>53</b>	60
OHS Incentive Payment	<b>128</b>	86	-	-
Sporting groups	<b>127</b>	106	-	65
Staff - Motor vehicle lease payments	<b>549</b>	354	-	-
Other roads & bridges	<b>383</b>	251	<b>7,554</b>	1,981
Other	<b>351</b>	404	-	172
<b>Non-cash contributions</b>				
Other				
<b>Total special purpose grants and non-developer contribution (tied)</b>	<b>6,045</b>	3,876	<b>13,509</b>	6,558
<b>Total grants and non-developer contributions</b>	<b>15,645</b>	10,947	<b>13,509</b>	6,558
<b>Comprising:</b>				
- Commonwealth funding	<b>9,600</b>	7,071	<b>6,795</b>	1,546
- State funding	<b>4,805</b>	2,874	<b>6,714</b>	4,715
- Other funding	<b>1,240</b>	1,002	-	297
	<b>15,645</b>	10,947	<b>13,509</b>	6,558
<b>Developer contributions (s7.4 and s7.11 - EP&amp;A Act, s64 of the LGA):</b>				
<b>Cash contributions</b>				
S 7.11 / S 7.12	-	-	<b>13,294</b>	17,896
<b>Non-cash contributions</b>				
Roadworks (other than by s.711)	-	-	<b>17,726</b>	17,995
Drainage (other than by s.711)	-	-	<b>10,412</b>	4,930
Land (other than by s.711)	-	-	<b>188</b>	1,605
Bridges	-	-	<b>2,414</b>	749
Buildings	-	-	-	-
Other	-	-	<b>884</b>	869
<b>Total developer contributions</b>	-	-	<b>44,918</b>	44,044
<b>Total grants and contributions</b>	<b>15,645</b>	10,947	<b>58,427</b>	50,602
<b>Timing of revenue recognition</b>				
Grant & contributions recognised over time	<b>1,035</b>	1,099	<b>13,456</b>	6,433
Grant & contributions recognised at a point in time	<b>14,610</b>	9,848	<b>44,971</b>	44,169
Total grants & contributions	<b>15,645</b>	10,947	<b>58,427</b>	50,602



**B2-4 Grants and contributions (cont)**

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:

Note	Operating		Capital	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Unspent funds at 1 July	1,721	1,255	104,595	92,031
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,421	1,107	13,516	18,877
Add: Funds received and not recognised as revenue in the current year	-	-	4,010	4,878
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(993)	(641)	(5,477)	(10,865)
Less: Funds received in the prior year but revenue recognised and funds spent in the current year.	-	-	(3,281)	(326)
Unspent funds at 30 June	3,149	1,721	113,363	104,595

**Accounting policy****Grants and contributions**

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

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

Each performance obligation may be satisfied at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control at a single time, where as over time recognition is where control is ongoing throughout the project.

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

**Capital grants**

Capital grant 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 generally as the construction progresses in accordance with costs measured as there is no profit margin.

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

**Developer Contributions**

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

While Council generally incorporates these amounts as part of a Development Consent Order, such developer contributions are only recognised as income on receipt 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 for the contribution plan.

**Other grants and contributions**

Assets, including cash, received from other grants and contributions are 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 is 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.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### **B2-5 Interest and investment income**

	<b>2022</b>	2021
	<b>\$'000</b>	\$'000
Interest on financial assets measured at amortised cost		
- Overdue rates and annual charges	<b>250</b>	144
- Cash and investments	<b>468</b>	1,805
<b>Total interest and investment revenue</b>	<b>718</b>	1,949

#### **Accounting policy**

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

#### **B2-6 Other income**

Rental income	<b>736</b>	686
Net share of interest in joint venture using the equity method	-	-
Other	-	66
	<b>736</b>	752



### B3. Costs of providing services

#### B3-1 Employee benefits and on costs

	2022	2021
	\$'000	\$'000
Salaries and wages	36,725	33,860
Employee leave entitlements	6,050	6,231
Superannuation	4,297	3,568
Workers' compensation insurance	995	778
FBT	257	169
Other	130	75
	<u>48,454</u>	<u>44,681</u>
Less: Capitalised costs	<u>(3,052)</u>	<u>(3,099)</u>
<b>Total employee costs expensed</b>	<b><u>45,402</u></b>	<b><u>41,582</u></b>

#### Accounting policy

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

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.

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.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### B3. Costs of providing services (Cont)

##### B3-2 Materials and services

	2022 \$'000	2021 \$'000
Raw materials and consumables	19,661	16,457
Cost of Sales	281	455
Insurance	1,612	1,464
Telephone	291	337
Street lighting	2,437	2,202
Electricity and heating	535	587
Election expenses	471	-
Contractor Costs	1,361	1,452
Contractor and consultancy costs		
- Recycling services	2,730	2,016
- Organics collection & processing	1,608	1,709
- Waste disposal costs	5,412	5,504
- RSPCA	90	441
- Other contractor and consultancy costs	5,935	4,807
Legal fees	261	169
Other		
- Advertising	194	200
- Bank charges	230	226
<b>Total materials and contracts</b>	<b>43,109</b>	<b>38,026</b>

##### Accounting policy

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

##### B3-3 Borrowing costs

	2022 \$'000	2021 \$'000
Interest on overdraft	-	-
Interest on loans	1,841	1,525
Interest on hire purchase	35	57
Interest on leases	48	20
Amortisation of discounts and premiums:		
- Interest free loan received	-	-
<b>Total borrowing costs expensed</b>	<b>1,924</b>	<b>1,602</b>

##### 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. Costs of providing services (Cont)****B3-4 Depreciation, amortisation and impairment of non-financial assets**

	Note	2022 \$'000	2021 \$'000
Intangibles - Software	C1-8	183	158
Plant and equipment	C1-7	2,793	3,014
Office equipment	C1-7	110	123
Furniture and fittings	C1-7	32	33
Infrastructure	C1-7	22,584	21,255
Other assets	C1-7	184	347
Tip asset	C1-7	595	455
Right of use assets	C2-1	415	374
Less: Capitalised depreciation		-	-
<b>Total depreciation and amortisation costs</b>		<b>26,896</b>	<b>25,759</b>
<b>Impairment / revaluation decrement of IPPE</b>			
Infrastructure assets		-	-
Other assets		-	-
<b>Total impairment costs charged to income statement (IPPE)</b>		<b>-</b>	<b>-</b>
<b>Total depreciation amortisation and impairment for non-financial assets</b>		<b>26,896</b>	<b>25,759</b>

**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**

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

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

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.

Council's asset held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### B3. Costs of providing services (Cont)

##### B3-5 Other expenses

	Note	2022 \$'000	2021 \$'000
Impairment of receivables	C1-4	7	56
Net share of interests in joint ventures and associates			
Using the equity method	D1-1	-	107
Contributions and donations		127	155
State Government waste disposal levy		2,600	3,410
Emergency services levies		814	994
Other		380	454
<b>Total other expenses from continuing operations</b>		<b>3,928</b>	<b>5,176</b>

##### Accounting policy

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

Impairment expenses are recognised when identified.



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### B4. Gains or losses

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

	Note	2022 \$'000	2021 \$'000
<b>Gain (or loss) on disposal of infrastructure, property, plant and equipment</b>	<b>C1-7</b>		
Proceeds from disposal		1,207	691
Less: Carrying amount of assets sold		<u>2,998</u>	<u>2,431</u>
<b>Gain (or loss) on disposal</b>		<b><u>(1,791)</u></b>	<b><u>(1,740)</u></b>
<b>Gain (or loss) on disposal of non-current assets held for sale</b>			
Proceeds from Sales		-	-
Less: Carrying amount of assets sold		<u>-</u>	<u>-</u>
<b>Gain (or loss) on disposal</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Gain (or loss) on disposal of investments</b>			
Proceeds from disposal		-	-
Less: Carrying amount of assets sold		<u>-</u>	<u>-</u>
<b>Gain (or loss) on disposal</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net gain (or loss) from the disposal of assets</b>		<b><u>(1,791)</u></b>	<b><u>(1,740)</u></b>

#### 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 derecognised.

## B5. Performance against budget

### B5-1 Material budget variations

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Council's original budget was adopted by the Council on 14 June 2021 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 the Council.

While these general purpose financial statements include the original budget adopted by Council, the Local Government 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 are explained below:

#### Revenues

##### 1. Other Revenues

Actual amounts of Other revenues were under budget by \$0.5M (19%) and reflects revenues lost due to postponement of events during COVID 19 and flooding impacts.

##### 2. Grants and contributions provided for operating and capital purposes

Actual capital grants and contributions received were over budget by \$47.1M (420%).

Non cash dedications were received for infrastructure (\$31.4M) are not budgeted as they are not reliably estimated. Capital grants received for roads recreation infrastructure (\$11.6M) are not budgeted.

Actual operating grants and contributions received were over budget by \$5.4M (53%).

Flood funding of \$1m and additional FAG advance payment of \$2.1M were not budgeted as events and decisions occur during the year that impacted funding.

##### 3. Interest

Actual interest received were under budget by \$0.5M (44%). Council's return on investment was below expectations due to the reduction in market rates over this period.

##### 4. Other Income

Actual other income received was under budget by \$0.1M (16%).

Sports grounds and other rentals were less due to COVID 19 and flooding impacts.

#### Expenses

##### 1. Borrowing Costs

Borrowing costs were over budget by \$0.3M (18%). This was the result of higher rates on the draw down of borrowing coupled with deferral of some borrowing from the prior year.

##### 2. Depreciation and Amortisation

Depreciation and amortisation were over budget by \$2.5M (11%). Increases in infrastructure assets dedicated and acquired by Council increased depreciation which was not reflected in the budget.

##### 3. Other expenses

Actual other expenses incurred was under budget by \$0.8M (18%). Waste levy expenses were less as less leviable tonnes were received into the waste facility during the year.



## C. Financial Position

### C1. Assets we manage

#### C1-1 Cash and cash equivalents

	Note	2022 \$'000	2021 \$'000
Cash at bank and on hand		14,757	18,514
Deposits at call		<u>1,000</u>	<u>1,000</u>
		<u><b>15,757</b></u>	<u><b>19,514</b></u>
<b>(a) Reconciliation of cash and cash equivalents</b>			
Total cash and cash equivalents per Statement of Financial Position		15,757	19,514
Less: Bank overdraft		<u>-</u>	<u>-</u>
<b>Balances as per statement of cash flows</b>		<u><b>15,757</b></u>	<u><b>19,514</b></u>

#### 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**

	<b>2022</b>		<b>2021</b>	
	<b>Current \$'000</b>	<b>Non-current \$'000</b>	<b>Current \$'000</b>	<b>Non-current \$'000</b>
Financial assets at fair value through Profit and Loss	-	-	-	-
Debt securities at amortised cost.	<b>138,375</b>	<b>83,702</b>	128,058	62,661
Equity securities at FVOCI	-	-	-	-
<b>Total</b>	<b><u>138,375</u></b>	<b><u>83,702</u></b>	<b><u>128,058</u></b>	<b><u>62,661</u></b>
<b>Debt securities at amortised cost.</b>				
- Term Deposits	<b>138,375</b>	<b>26,072</b>	116,224	28,046
- FRNs	-	<b>53,213</b>	6,833	29,864
- Bonds	-	<b>4,417</b>	5,001	4,751
- Property Linked Notes	-	-	-	-
	<b><u>138,375</u></b>	<b><u>83,702</u></b>	<b><u>128,058</u></b>	<b><u>62,661</u></b>

**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 expenses as incurred).

**Financial Assets**

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

**Classification**

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

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

Financial assets are not reclassified subsequent to their initial recognition.

**Amortised Cost**

Assets measured at amortised cost are financial assets where:

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

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

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

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

**Financial assets through profit or loss**

All financial assets not classified as measured at amortised costs as described above are measured at FVTPL. Net gains or losses, including any interest is recognised in profit or loss.

Council's financial assets measure at FVTPL are described above.



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

	2022 \$'000	2021 \$'000
<b>Total cash, cash equivalents and investments</b>	<b>237,834</b>	<b>210,233</b>
Less: Externally restricted cash & investments	121,543	106,316
<b>Cash &amp; Investment not subject to external restrictions</b>	<b>116,291</b>	<b>103,917</b>

	2022 restricted cash \$'000	2021 restricted cash \$'000
<b>External restrictions</b>		
<b>General fund</b>		
Developer contributions	107,755	99,716
Domestic waste management	5,031	-
Specific purpose unexpended grants	8,757	6,600
<b>Total external restrictions</b>	<b>121,543</b>	<b>106,316</b>

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

<b>Internal restrictions</b>		
Employee leave entitlements	5,584	5,384
Economic development	903	903
Waste disposal site construction	2,531	2,531
Technology	5,171	5,103
Carry over works	34,625	29,184
Environmental works	538	511
Workers compensation	1,072	918
Asset management	2,052	1,954
General purpose reserve	3,721	2,828
Waste disposal site rehabilitation	11,815	11,216
Transfer station construction	17,704	17,740
Financial Assistance Grant advance payment	5,816	3,656
Election cost reserve	362	683
Pandemic / Emergency Response	974	996
Unexpended loans	14,704	12,341
<b>Total internal restrictions</b>	<b>107,574</b>	<b>95,948</b>
<b>Total restrictions</b>	<b>229,117</b>	<b>202,264</b>

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

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C1-4 Receivables

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
Rates and annual charges	5,538	-	4,888	-
Interest and extra charges	531	-	400	-
User charges and fees	485	-	527	-
Government grants and subsidies	757	-	477	-
Contributions	110	-	137	-
Net GST Receivable	1,881	-	1,032	-
Property rentals	281	-	327	-
Other	24	-	45	-
<b>Total</b>	<b>9,607</b>	<b>-</b>	<b>7,833</b>	<b>-</b>
Less: Provision for impairment				
- Rates and annual charges	-	-	-	-
- Interest and extra charges	-	-	-	-
- User charges and fees	-	-	-	-
- Other	(118)	-	(118)	-
<b>Net receivables</b>	<b>9,489</b>	<b>-</b>	<b>7,715</b>	<b>-</b>

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

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

When considering the ECL for rate debtors, council takes into account that unpaid rates represents a charge against the rateable property that will be recovered when the property is sold.

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 cash flows expected to be received.

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, or when the receivables are over 2 years past due, which ever occurs first.

Receivable of \$NIL written off during the reporting period are still subject to enforcement activity.

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

Rates and annual charges outstanding are secured against the property.



**C1-5 Inventories**

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
<b>Inventories</b>				
<b>At cost:</b>				
Stores, materials and/or trading stock	<u>572</u>	<u>-</u>	<u>536</u>	<u>-</u>
<b>Total inventories</b>	<u><b>572</b></u>	<u><b>-</b></u>	<u><b>536</b></u>	<u><b>-</b></u>
<b>At net realisable value:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other assets</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>

**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.

*Inventory held for distribution*

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

**C1-6 Contract assets and Contract cost assets**

	<b>2022</b> <b>\$'000</b>	2021 \$'000
Contract assets	<b>3,476</b>	796
Contract cost assets	<u>-</u>	<u>-</u>
	<b><u>3,476</u></b>	<b><u>796</u></b>
<b>a. Contract assets</b>		
Work relating to infrastructure grants	<b>3,476</b>	796
Less: impairment of contract assets	<u>-</u>	<u>-</u>
	<b><u>3,476</u></b>	<b><u>796</u></b>
<b>b. Contract costs assets</b>		
Costs to fulfil a contract	-	-
Other	-	-
Less: impairment of contract cost assets	<u>-</u>	<u>-</u>
	<b><u>-</u></b>	<b><u>-</u></b>

**Accounting policy****Contract assets**

Contract assets represent Council's right to payment in exchange for goods or services 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 give 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 credit loss model where lifetime losses are recognised on initial recognition.

**Contract cost asset - Cost to fulfil a contract**

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- \* the costs relate directly to a contract
- \* the costs generate or enhance resources of Council that will be used to satisfy performance in the future and
- \* the costs are expected to be recovered.

The capitalised costs are recognised in the income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.



**C1-7 Infrastructure. property, plant and equipment**

By aggregated asset class	Restated At 1 July 2021			Movements during year						At 30 June 2022		
	Gross carrying amount \$'000	Accumulated Depreciation \$'000	Net carrying amount \$'000	Renewals <sup>(1)</sup> \$'000	New assets \$'000	Carrying value of disposals \$'000	Depn and impairment \$'000	Transfers \$'000	Revaluation increments/ (decrements) \$'000	Gross carrying amount \$'000	Accumulated Depreciation \$'000	Net carrying amount \$'000
Capital WIP	15,148	-	15,148	11,965	27,805	-	-	(3,239)	-	51,679	-	51,679
Plant, equipment, furniture and fittings	24,454	16,821	7,633	-	3,300	(591)	(2,935)	-	-	26,061	18,653	7,407
Land	130,471	-	130,471	-	246	-	-	-	3,469	134,187	-	134,187
Infrastructure												
- Buildings & other structures	159,769	78,000	81,769	-	799	-	(3,115)	510	7,037	175,252	88,253	87,000
- Roads, bridges & footpaths	1,024,358	277,363	746,995	12,560	20,184	(1,317)	(15,732)	2,201	111,722	1,134,269	257,655	876,615
- Bulk earthworks	-	-	-	-	-	-	-	-	-	-	-	-
- Storm water drainage*	224,230	39,985	184,245	-	10,553	(61)	(1,592)	-	8,388	245,462	43,929	201,533
- Open space / recreational assets	85,487	28,674	56,813	-	2,830	(1,030)	(1,917)	528	2,472	91,104	31,409	59,695
- Other infrastructure (waste depot)	4,954	2,188	2,766	-	-	-	(229)	-	-	4,954	2,417	2,537
Other assets	16,129	3,314	12,815	-	1,082	(447)	(184)	-	528	15,029	1,235	13,794
Tip asset	9,847	6,206	3,641	-	-	-	(595)	-	1,118	10,965	6,801	4,164
<b>Totals</b>	<b>1,694,847</b>	<b>452,551</b>	<b>1,242,296</b>	<b>24,525</b>	<b>66,799</b>	<b>(3,445)</b>	<b>(26,299)</b>	<b>-</b>	<b>134,734</b>	<b>1,888,962</b>	<b>450,351</b>	<b>1,438,610</b>

1. Renewals are defined as replacements of existing assets as opposed to the acquisition of new assets.

Maitland City Council

Notes to the financial statements 30 June 2022

**C1-7 Infrastructure. Property, plant and equipment (Cont)**

By aggregated asset class	At 1 July 2020			Movements during year						Restated At 30 June 2021		
	Gross carrying amount \$'000	Accumulated Depreciation \$'000	Net carrying amount \$'000	Renewals (1) \$'000	New assets \$'000	Carrying value of disposals \$'000	Depn and impairment \$'000	Transfers \$'000	Revaluation increments/decrements \$'000	Gross carrying amount \$'000	Accumulated Depreciation \$'000	Net carrying amount \$'000
Capital WIP	24,085	-	24,085	-	9,814	-	-	(18,751)	-	15,148	-	15,148
Plant, equipment, furniture & fittings	23,523	14,483	9,040	-	2,096	(333)	(3,170)	-	-	24,454	16,821	7,633
Land	128,823	-	128,823	-	1,935	-	-	-	(287)	130,471	-	130,471
Infrastructure:												
- Buildings & other structures	150,199	74,887	75,312	-	1,488	-	(3,113)	8,082	-	159,769	78,000	81,769
- Roads, bridges & footpaths	989,206	260,478	728,728	14,567	17,866	(989)	(14,467)	4,398	(3,108)	1,024,358	277,363	746,995
- Storm water drainage	216,209	37,815	178,394	-	5,844	(161)	(1,535)	46	1,657	224,230	39,985	184,245
- Open space / recreational assets	68,605	23,080	45,525	2,889	-	(890)	(1,911)	6,225	4,975	85,487	28,674	56,813
- Other infrastructure (waste depot)	4,953	1,959	2,994	-	-	-	(228)	-	-	4,954	2,188	2,766
Other assets	15,254	3,624	11,630	-	1,092	(58)	(347)	-	498	16,129	3,314	12,815
Tip asset	10,335	5,751	4,584	-	-	-	(455)	-	(488)	9,847	6,206	3,641
<b>Totals</b>	<b>1,631,192</b>	<b>422,077</b>	<b>1,209,115</b>	<b>17,456</b>	<b>40,135</b>	<b>(2,431)</b>	<b>(25,226)</b>	<b>-</b>	<b>3,247</b>	<b>1,694,847</b>	<b>452,551</b>	<b>1,242,296</b>

**C1-7 Infrastructure. Property, plant and equipment (Cont)****Accounting policy for infrastructure, property, plant & equipment**

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value. IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use.

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

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

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

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:

Office equipment	5 years	Flood control structures	100 - 200 years
Office furniture	10 years	Sealed roads - Surface	15 - 125 years
Vehicles and road making equipment	5 - 6 years	Sealed roads - Structure	50 - 200 years
Other plant and equipment	5 - 15 years	Unsealed roads	15 - 125 years
Buildings - Operational	30 - 150 years	Footpaths	75 years
Buildings - Community	30 - 150 years	Kerb and gutter	100 years
Park equipment	5 years	Road furniture	20 years
Community improvements	10 - 50 years	Bridge - Concrete	150 years
Drains	140-200 years	Bridge - Other	150 years
Culverts	200 years	Bulk earthworks	Infinite

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

**Crown reserves**

Crown reserves under Council's care and control are recognised as assets of the council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 leases, refer note C2-1 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.



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C1-8 Intangible assets

<b>Software</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<i>Opening values at 1 July</i>		
Gross book value	<b>914</b>	788
Accumulated amortisation and impairment	<b>415</b>	257
Net book value - opening balance	<b>499</b>	531
Movements for the year		
- Purchases	-	126
- Development costs	-	-
- Amortisation charges	<b>183</b>	158
- Gross book value written off	-	-
- Accumulated amortisation charges written off	-	-
- Accumulated impairment charges written off	-	-
<i>Closing values at 30 June</i>		
Gross book value	<b>914</b>	914
Accumulated amortisation and impairment	<b>598</b>	415
<b>Total intangible assets - net book value</b>	<b>316</b>	499

#### Accounting policy

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

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

**C2. Leasing Activities****C2-1 Council as lessee**

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

*Terms and conditions of leases**Buildings*

Council leases land and buildings for additional corporate offices and car parks; the leases are generally between 3 and 10 years and some of them include a renewal option to allow Council to renew for up to twice the non- cancellable lease term at their discretion

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

*Office and IT equipment*

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 4 and 6 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage

**Extension options**

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

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

No future potential future lease payments have included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

**(a) Right-of-use assets**

	Land and buildings	Office and IT equipment	Other	Total
	\$'000s	\$'000s	\$'000s	\$'000s
<b>2022</b>				
Opening balance at 1 July	283	386	-	669
Additions		448		448
Adjustments due to re-measurement	2			2
Depreciation charge	185	230		415
Impairment				-
<b>Balance at 30 June 2022</b>	<b>100</b>	<b>604</b>	<b>-</b>	<b>704</b>
<b>2021</b>				
	\$'000s	\$'000s	\$'000s	\$'000s
Opening balance at 1 July	452	427	-	879
Additions	-	149	-	149
Adjustments due to re-measurement	15	-	-	15
Depreciation charge	184	190	-	374
Impairment	-	-	-	-
<b>Balance at 30 June 2021</b>	<b>283</b>	<b>386</b>	<b>-</b>	<b>669</b>

**(b) Lease liabilities**

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

	< 1 year \$'000s	1-5 years \$'000s	> 5 years \$'000s	Total \$'000s	Total per statement of financial position \$'000s
<b>2022</b>	<b>361</b>	<b>356</b>	<b>-</b>	<b>716</b>	<b>716</b>
<b>2021</b>	<b>273</b>	<b>407</b>	<b>-</b>	<b>680</b>	<b>680</b>

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C2-1 Council as lessee (cont)

##### (c) Income statement

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

	2022 \$'000s	2021 \$'000s
Interest on lease liabilities	35	20
Variable lease payments based on usage not including the measurement of lease liabilities	-	-
Income from sub-leasing of right of use asset	-	-
Depreciation of right to use assets	374	374
Expenses relating to short term leases	-	-
Expenses relating to low value assets	-	-
	<u>409</u>	<u>394</u>

##### (d) Statement of cash flows

Total cash outflow for leases	<u>268</u>	<u>531</u>
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##### 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. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

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

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

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

##### Exceptions to lease accounting

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

##### Leases at significantly below market value / Concessionary leases

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



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C2-2 Council as lessor

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##### (a) Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as community buildings in the statement of financial position (refer note C1-6).

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

	2022 \$'000s	2021 \$'000s
<b>Operating leases</b>		
Lease income (excl variable lease payments)	474	363
Lease income relating to variable lease payments	-	-
Total income relating to operating leases	<u>474</u>	<u>363</u>

Maturity analysis of lease receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

	2022 \$'000s	2021 \$'000s
< 1 year	553	517
1 - 2 years	291	266
2 - 3 years	217	189
3 - 4 years	107	156
4 - 5 years	62	104
> 5 years	59	683
Total undiscounted lease receivable	<u>1,289</u>	<u>1,915</u>

##### 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.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C3. Liabilities of Council

##### C3-1 Payables

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
<b>Payables</b>				
Goods and services	13,094	-	9,474	-
Accrued wages and salaries	1,316	-	1,089	-
Accrued expenses - Other	643	-	391	-
Government departments & agencies	-	-	-	-
Prepaid rates	2,642	-	2,175	-
Other payables	-	-	-	-
<b>Total payables</b>	<b>17,695</b>	<b>-</b>	<b>13,129</b>	<b>-</b>
<b>Current payables not expected to be settled within the next 12 months</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>

##### Accounting policy

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

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

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C3-2 Contract liabilities

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
Funds to construct Council controlled assets (i)	5,608	-	4,879	-
Funds received prior to performance obligation being satisfied (up front payments) - AASB 15 (ii)	-	-	-	-
Deposits received in advance of services provided	-	-	-	-
Upfront fees (iii)	-	-	-	-
Other	-	-	-	-
<b>Total contract liabilities</b>	<b>5,608</b>	<b>-</b>	<b>4,879</b>	<b>-</b>

(i). Council has received funding to construct assets including sporting facilities 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 15 being satisfied since the performance obligations are ongoing.

(iii). Upfront membership fees 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

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

	2022 \$'000	2021 \$'000
Funds to construct Council controlled asset	2,873	326
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	-	-
Deposit received in advance of services provided	-	-
Upfront fees	-	-
Other	-	-
	<b>2,873</b>	<b>326</b>

#### 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



# Maitland City Council

## Notes to the financial statements 30 June 2022

### C3-3 Borrowings

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
Bank overdraft	-	-	-	-
Loans:				
- Secured	8,110	75,321	6,794	47,369
Hire purchase	395	454	614	849
<b>Total borrowings</b>	<b>8,505</b>	<b>75,775</b>	<b>7,408</b>	<b>48,218</b>
<b>Liabilities relating to restricted assets</b>				
Domestic waste management	377	434	589	822
<b>Total restricted liabilities</b>	<b>377</b>	<b>434</b>	<b>589</b>	<b>822</b>

#### (a) Changes in liabilities arising from financing activities

	2021 \$'000s	Cash flows \$'000s	Non-cash movements \$'000s			2022 \$'000s
			Acquisition	Fair value changes	Other non-cash movement	
Loans:						
- secured	54,163	29,269	-	-	-	83,432
Hire purchase	1,463	(614)	-	-	-	849
Other	-	-	-	-	-	-
<b>Total liabilities from financing activities</b>	<b>55,626</b>	<b>28,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,281</b>

	2020 \$'000s	Cash flows \$'000s	Non-cash movements \$'000s			2021 \$'000s
			Acquisition	Fair value changes	Other non-cash movement	
Loans:						
- secured	48,632	5,531	-	-	-	54,163
Hire purchase	1,845	(382)	-	-	-	1,463
Other	-	-	-	-	-	-
<b>Total liabilities from financing activities</b>	<b>50,477</b>	<b>5,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,626</b>

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C3-3 Borrowings (Cont)

<b>(b) Financing Arrangements</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Total facilities</b>		
Total facilities available to council at the reporting date is:		
Asset finance facility	2,000	2,000
Corporate credit cards	140	140
	<u>2,140</u>	<u>2,140</u>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date is:		
Asset finance facility	-	-
Corporate credit cards	93	41
	<u>93</u>	<u>41</u>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to council at the reporting date is:		
Asset finance facility	2,000	2,000
Corporate credit cards	47	99
	<u>2,047</u>	<u>2,099</u>

#### 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 the revenue of Council.

#### Accounting policy

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

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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

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

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### C3-4 Employee benefit provisions

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
Annual leave	4,674	-	4,192	-
Sick leave	446	-	607	-
Long service leave	8,455	262	9,429	345
RDO / Time in Lieu	534	-	456	-
<b>Total provisions</b>	<b>14,109</b>	<b>262</b>	<b>14,684</b>	<b>345</b>
<b>Current provisions not expected to be settled within the next 12 months</b>	<b>10,448</b>	<b>N/A</b>	<b>10,584</b>	<b>N/A</b>

#### Accounting Policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if the council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur 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 on-cost liabilities that will arise when payment of current employee benefits is made in future periods. These amounts include superannuation, payroll tax & workers compensation which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.



**C3-5 Provisions**

	2022		2021	
	Current \$'000	Non-current \$'000	Current \$'000	Non-current \$'000
Tip remediation	-	13,952	-	12,835
Other	-	-	-	-
<b>Total provisions</b>	<b>-</b>	<b>13,952</b>	<b>-</b>	<b>12,835</b>

**Movements in provisions**

	Asset remediation \$'000	Other Provision \$'000	Total \$'000
At beginning of year	12,835	-	12,835
Changes to provision:			
Revised life & costs to remediate	3,170	-	3,170
Revised discount rate	(2,053)	-	(2,053)
Amounts used	-	-	-
Unwinding of discount	-	-	-
<b>Total</b>	<b>13,952</b>	<b>-</b>	<b>13,952</b>

**Nature and purpose provisions****Asset remediation**

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip as a result of past operations.

**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.

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 borrowing costs.

**Asset remediation - tips & quarries**

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 costs estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

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 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.

## C4. Reserves

### C4-1 Nature and purpose of reserves

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#### (a) Nature and purpose of reserves

***Infrastructure, property, plant and equipment revaluation reserve***

The infrastructure, property, plant and equipment revaluation reserve is used to record increments and decrements on the revaluation of Infrastructure, property, plant & equipment.

## D. Council structure

### D1. Interest in other entities

#### D1-1 Interest in joint arrangements

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##### Aggregate information for joint ventures that are not individually material

Council has an interest in Arrow Collaborative Services Limited (formerly Startegic Services Australia Limited), along with other member Councils. The activities of this organisation are not controlled by any one Council.

Arrow Collaborative Services Limited has been established to improve the quality and efficiency of local government service throughout the Hunter Region. One such service is the establishment and provision of Legal services for the use of the member Councils and to outsource this service to other organisations.

This organisation was established in January 2003 after receiving Minister's consent, pursuant to Section 358(1)(a) of the Local Government Act, 1993.

To date Arrow Collaborative has been treated as a joint venture in Council's financial statements.

From information provided during 2022 Council does not consider Arrow Collaborative Services Limited as a joint venture but an investment in accordance with AASB 9 *Financial Instruments* with a Nil fair value in accordance with AASB 13 *Fair Value Measurement*.



## E. Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance section manages the cash and investments portfolio with the assistance of independent advisers. Council has an investment policy which complies with the Local Government Act and Ministerial Investment Order 625. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

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 the finance Section under policies approved by the council.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

- \* Interest rate risk - the risk that movements in interest rates could affect returns.
- \* liquidity risk - the risk that Council will not be able to pay its debts as and when they fall due.
- \* Credit risk - the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

#### (a) Market risk - interest rate and price risk

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

	2022 \$'000	2021 \$'000
Impact of a 10% movement in price of investments:		
- Equity / Income statement	-	-
Impact of a 1% movement in interest rates:		
- Equity / Income statement	218	457

**E1-1 Risks relating to financial instruments held (Cont)****(b) Credit risk**

Council's major receivables comprise rates, annual charges, user charges and fees. Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery policies. Council also encourages ratepayers to pay 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. Benchmarks are set and monitored for acceptable collection performance.

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

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

There are no material receivables that have been subject 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.

	Not yet due	Overdue debts		Total
		< 5 year	> 5 years	
	\$'000	\$'000	\$'000	\$'000
<b>Rates and annual charges</b>				
2022	-	5,491	47	5,538
2021	-	4,846	42	4,888

**Receivables - non-rates and annual charges and contract assets**

Council applies the simplified approach for non-rates and annual charges 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, receivables have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows.

	Not yet due	Overdue debts				Total
		< 30 days	30 - 60 days	60 - 90 days	> 90 days	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Receivables - other than rates and annual charges</b>						
2022	3,377	441	11	24	98	3,951
2021	1,708	949	24	51	210	2,942

**E1-1 Risks relating to financial instruments held (Cont)****(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 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 structure.

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

<b>2022 \$'000</b>	<b>Weighted Average Interest rate %</b>	<b>Due within 1 Year \$'000</b>	<b>Due between 1 and 5 years \$'000</b>	<b>Due after 5 years \$'000</b>	<b>Total Contractual cash flows \$'000</b>	<b>Carrying values \$'000</b>
<b>Payables</b>		<b>17,695</b>	<b>-</b>	<b>-</b>	<b>17,695</b>	<b>17,695</b>
<b>Borrowings</b>	<b>2.93%</b>	<b>10,895</b>	<b>35,870</b>	<b>56,690</b>	<b>103,455</b>	<b>84,280</b>
		<b>28,590</b>	<b>35,870</b>	<b>56,690</b>	<b>121,150</b>	<b>101,975</b>
<b>2021 \$'000</b>	<b>Weighted Average Interest rate %</b>	<b>Due within 1 Year \$'000</b>	<b>Due between 1 and 5 years \$'000</b>	<b>Due after 5 years \$'000</b>	<b>Total Contractual Cash flows \$'000</b>	<b>Carrying Values \$'000</b>
<b>Payables</b>		<b>13,129</b>	<b>-</b>	<b>-</b>	<b>13,129</b>	<b>13,129</b>
<b>Borrowings</b>	<b>2.79%</b>	<b>8,892</b>	<b>29,067</b>	<b>24,425</b>	<b>62,384</b>	<b>55,626</b>
		<b>22,021</b>	<b>29,067</b>	<b>24,425</b>	<b>75,513</b>	<b>68,755</b>



## Maitland City Council

### Notes to the financial statements 30 June 2022

#### E2-1 Fair value measurement

The Council measures the following assets and liabilities at fair value on a recurring basis.

- \* Infrastructure, property, plant and equipment

#### Fair value hierarchy

All assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

<b>Level 1</b>	Unadjusted quoted prices in active markets for identical assets or liabilities that the council can access at the measurement date.
<b>Level 2</b>	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
<b>Level 3</b>	Unobservable inputs for the asset or liability.

None of Council's assets and liabilities at fair value are in Level 1 of the Fair value hierarchy.

The table below shows the assigned level for each asset and liability held at fair value by the Council:

	Note	Level 2 (\$'000's) Significant observable inputs \$'000		Level 3 (\$'000s) Significant unobservable inputs \$'000		Total (\$'000s)	
		2022	2021	2022	Restated 2021	2022	Restated 2021
<b>Recurring fair value measurements</b>							
<b>Infrastructure, property, plant and equipment</b>	<b>C1-7</b>						
Work in progress		-	-	51,679	15,148	51,679	15,148
Plant, equipment, furniture and fittings		-	-	7,407	7,633	7,407	7,633
Land		73,961	73,961	60,226	56,510	134,187	130,471
Buildings and other structures		-	-	87,000	81,769	87,000	81,769
Roads, bridges and footpaths		-	-	876,615	746,995	876,615	746,995
Storm water drainage		-	-	201,533	184,245	201,533	184,245
Open space / recreational assets		-	-	59,695	56,813	59,695	56,813
Other infrastructure assets (waste depot)		-	-	2,537	2,766	2,537	2,766
Other assets		-	-	13,794	12,815	13,794	12,815
Tip asset		-	-	4,164	3,641	4,164	3,641
<b>Total infrastructure, property, plant &amp; equipment</b>		<b>73,961</b>	<b>73,961</b>	<b>1,364,649</b>	<b>1,168,335</b>	<b>1,438,610</b>	<b>1,242,296</b>

**E2-1 Fair value measurement****Level 3 Measurements**

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 asset class fair values with no changes to valuation techniques during the period.

Class	Valuation techniques	Unobservable inputs
Capital work in progress	Cost used to approximate fair value	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Plant and equipment, office equipment, furniture and fittings, library books, bushfire equipment and musical instruments	Cost used to approximate fair value	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Operational land	External valuer based on current prices in the same location and condition, taking into account highest and best use of the land	Land value, land area
Land Under Roads	Valued internally by Council based on community land values supplied by the Valuer General discounted for Englobo.	Land Value, Land area
Community / Crown Land	VG valuation	Land value, land area
Buildings	External valuer. Non specialised buildings using market based direct valuation method. Specialised buildings using the depreciated replacement cost method.	Current replacement cost of modern equivalent asset using componentisation asset condition, remaining lives, residual value.
Roads, bridges, footpaths, stormwater drainage	Valued internally by Council using the depreciated current replacement cost method.	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Swimming pools	Cost used to approximate fair value	Current replacement cost of modern equivalent asset using componentisation asset condition, remaining lives, residual value.
Other open space / recreational assets	Valued internally by Council using the depreciated current replacement cost method.	Current replacement cost of modern equivalent asset using componentisation asset condition, remaining lives, residual value.
Other infrastructure assets (waste depot)	Cost used to approximate fair value	Current replacement cost of modern equivalent asset using componentisation asset condition, remaining lives, residual value.
Art works	Cost or external valuation used to approximate fair value	Current replacement cost and useful life
Tip asset	Valued internally by Council using independent report supporting the cost to rehabilitate.	Current replacement cost of modern equivalent asset using componentisation asset condition, remaining lives, residual value.

**Reconciliation of Movements**

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

	2022	2021 Restated
	\$'000	\$'000
Balance at 1 July	1,168,335	1,136,193
<b>Total gains or losses for the period</b>		
Recognised in profit or loss - Realised (Refer Note B4-1)	(1,791)	(1,740)
Recognised in profit or loss - Unrealised	-	-
Recognised in other comprehensive income - Revaluation	134,734	3,247
<b>Other movements</b>		
Purchases	91,324	56,552
Sales	(1,207)	(691)
Depreciation	(26,299)	(25,226)
Transfers into Level 3	-	-
Transfer out of Level 3	-	-
Other movements	(447)	-
Balance at 30 June	1,364,649	1,168,335

## E3-1 Contingencies

### Contingent liabilities

#### (a) Defined benefit plan

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 the purposes of AASB119 Employee Benefits. for the following reasons:

- assets are not segregated within the sub-group for each sponsoring employer;
- contribution rates are the same for all sponsoring employers;
- benefits for employees are determined according to the same formulae; and
- the same actuarial assumptions are currently used for each employee.

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

#### *Description of the funding arrangements*

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

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

Division B	1.9 times for non -180 point members & Nil for 180 point members
Division C	2.5% salaries
Division D	1.64 times member contributions

The additional lump sum contribution for each pooled employer is a share of the total additional contributions of 40.0M for 1 July 2019 to 31 December 2021 and \$20M for each year from 1 January 2022 to 31 December 2024.

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

#### *Description of Council's liability and obligations*

The last valuation of the Scheme was performed by the Actuary, Mr Richard Boyfield, FIAA on 30 June 2021.

The expected contributions to the Fund by Council for the 2022/23 financial year is \$403,595

It is estimated that there are \$217,040 past service contributions remaining.

The estimated employer reserves financial position for the pooled employees as at 30 June 2021 is:

Employer reserves only	\$M	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested benefits	2,391.7	99.4%

Council's share of that deficiency cannot be accurately calculated as the scheme is a mutual arrangement. For this reason no liability for the deficiency is recognised in the accounts.

Council has a possible obligation that may arise should the scheme require immediate payment to correct the deficiency

An investment return of 5.50%, salary inflation of 3.5% and CPI increases of 2.5% are the key long term assumptions for the calculated present value of accrued benefits.

#### (b) Bank guarantees / loan guarantees

Council is guarantor of a bank loan obtained by the Maitland Hockey Association. The loan, in the amount of \$350,000 was redrawn down in 2018/19.

#### (c) Land Fill

Council's land fill at Anambah closed in 1993. Since that date the Council has identified contamination that requires containment and remediation. The financial impact to Council cannot be reliably estimated or quantified at this time.



## 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:

	2022 \$'000	2021 \$'000
<b>Compensation</b>		
Short-term benefits	2,471	2,272
Post-employment benefits	202	174
Other long-term benefits	-	-
Termination benefits	-	-
<b>Total</b>	<b>2,673</b>	<b>2,446</b>

#### 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 by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year (\$'000s)	Outstanding balances, including commitments (\$'000s)	Terms and conditions	Impairment provision on outstanding balances (\$'000s)	Impairment expense (\$'000s)
<b>2022</b>					
Employee expenses relating to close family members of KMP <sup>1</sup>	105	-	Council competency based salary system 30 days	-	-
Payments made for recycling services <sup>2</sup>	2,664	-	30 days	-	-
Payments made for services received <sup>3</sup>	249	-	Invoiced	-	-
Payments received for rates <sup>4</sup>	10	-	quarterly	-	-
Payments received for other services provided <sup>5</sup>	-	-	30 days	-	-

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### F1-1 Key management personnel (KMP)

##### Other transactions with KMP and their related parties (continued)

Nature of the transaction	Transactions during the year (\$'000s)	Outstanding balances, including commitments (\$'000s)	Terms and conditions	Impairment provision on outstanding balances (\$'000s)	Impairment expense (\$'000s)
<b>2021</b>					
Employee expenses relating to close family members of KMP <sup>1</sup>	169	-	Council competency based salary system 30 days	-	-
Payments made for recycling services <sup>2</sup>	2,078	-	30 days	-	-
Payments made for services received <sup>3</sup>	248	-	Invoiced quarterly	-	-
Payments received for rates <sup>4</sup>	10	-	30 days	-	-
Payments received for other services provided <sup>5</sup>	15	-		-	-

<sup>1</sup> Close family members of Council's KMP are employed by the Council under its competency based salary system on an arms length basis. There is one close family member of KMP currently employed by the Council.

<sup>2</sup> Relates to payments to Hunter Resource Recovery, a company in which Council has an interest, to provide recycling services. The contract was awarded through a competitive tender process based on market rates for these services. Amounts are payable on a monthly basis for the term of the contract. Hunter Resource Recovery details have not been consolidated into Council's financial statements as the amounts are not material to Council operations.

<sup>3</sup> Council uses Arrow Collaborative Services Limited, a company in which Council has an interest, for a variety of services, including legal services, records storage, training and Environment Management. Further details of Council's interest in Arrow Collaborative Services Limited are outlined in Note D1-1.

<sup>4</sup> Council receives rates income from Arrow Collaborative Services Limited, a company in which Council has an interest, for two properties owned within the Maitland local government area.

<sup>5</sup> Council receives a rebate from Arrow Collaborative Services Limited, a company in which Council has an interest, for its share of Local Government Procurement Contracts and for various services provided.

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### F1-2 Councillor and mayoral fees and associated expenses

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The aggregate amount of Councillor and mayoral fees and associated expenses included in the Income statement is:

	2022 \$'000	2021 \$'000
Mayoral fee	61	59
Councillor fees	308	312
Councillors' (including mayor) expenses	22	17
Total	<b>391</b>	<b>388</b>

#### F2 Other relationships

##### F2-1 Audit fees

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	2022 \$'000	2021 \$'000
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	89	70
Other assurance services	-	-
<b>Total fee paid or payable to the Auditor-General</b>	<b>89</b>	<b>70</b>
(ii) Other non-assurance services - Other firms		
Tax Compliance services	-	-
Internal audit services:	47	41
<b>Total fee paid or payable other firms</b>	<b>47</b>	<b>41</b>



**G. Other matters****G1-1 Statement of cash flows information****(a) Reconciliation of net operating result to cash provided from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating result	<b>60,641</b>	54,379
Add / (less) non-cash items		
(Gain) / loss on disposal of assets	<b>1,791</b>	1,740
Depreciation and amortisation	<b>26,896</b>	25,759
Non -cash contributions and dedications	<b>(31,624)</b>	(26,148)
Impairment of receivables	<b>7</b>	56
Impairment of PPE	-	-
(Profit)/loss on equity accounted investment	-	107
Changes in assets and liabilities		
Movement in operating assets and liabilities		
(Increase) / decrease of receivables	<b>(1,773)</b>	3,620
(Increase) / decrease of other assets	-	(3)
(Increase) / decrease of Inventories	<b>(36)</b>	(69)
(Increase) / decrease of contract asset	<b>(2,680)</b>	(796)
(Increase) / decrease of contract cost asset	-	-
Increase / (decrease) in trade payables	<b>4,566</b>	(318)
Increase / (decrease) in contract liabilities	<b>729</b>	4,553
Increase / (decrease) in employee benefit provision	<b>(658)</b>	517
Increase / (decrease) in other provisions	<b>1,117</b>	(488)
<b>Net Cash Flows from operating activities</b>	<b><u>58,976</u></b>	<b><u>62,909</u></b>

**(b) Non-cash financing and investing activities**

Asset contributions		
- Roads Bridges and footpaths	<b>20,139</b>	17,995
- Drainage	<b>10,412</b>	4,930
- Land	<b>188</b>	1,605
- Buildings	-	749
- Other	<b>884</b>	869
	<b><u>31,624</u></b>	<b><u>26,148</u></b>

## Maitland City Council

### Notes to the financial statements 30 June 2022

#### **G2-1 Capital commitments**

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	<b>Actual 2022 \$'000</b>	<b>Actual 2021 \$'000</b>
<b>(a) Capital commitments (exclusive of GST)</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
- Plant and equipment	<b>5,116</b>	1,927
- Roads, bridges & footpaths	<b>4,120</b>	976
- Drainage assets	<b>200</b>	63
- Recreational assets	<b>1,448</b>	19
- Buildings	<b>15,037</b>	36,870
- Other	<b>1,137</b>	-
Total	<b><u>27,058</u></b>	<b><u>39,855</u></b>

The Council has committed to completing various road, bridge and footpath works and replacing various items of major plant.

#### **G3-1 Events occurring after reporting date**

---

NIL

**G4. Change from prior year statements****G4-1. Correction of errors****Nature of Prior-period Error****Open space / recreational assets**

As part of the recognition of Open Space & Recreation assets undertaken in 2020/21 Council did not recognise assets totalling \$3.824M in the Financial Statements. The error identified has been corrected by restating Infrastructure Property, Plant & Equipment (IPPE) as at 30 June 2021.

The impact on each line item is shown in the table below:

	Original Balance at 30 June 2021 \$'000s	Increase/ (decrease) \$'000s	Restated balance at 30 June 2021 \$'000s
<b>Statement of Financial Position</b>			
Infrastructure, property Plant and equipment (IPPE)	1,238,472	3,824	1,242,296
Total Assets	<u>1,459,345</u>	<u>3,824</u>	<u>1,463,169</u>
Net Assets	<u>1,357,167</u>	<u>3,824</u>	<u>1,360,991</u>
Revaluation Reserve	365,037	3,824	368,861
Total Equity	<u>1,357,167</u>	<u>3,824</u>	<u>1,360,991</u>
<b>Statement of Comprehensive Income</b>			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	(89)	3,824	3,735
Total other comprehensive income for the year	(89)	3,824	3,735
Total comprehensive income for the year attributable to the council	<u>54,290</u>	<u>3,824</u>	<u>58,114</u>



**G5. Statement of developer contributions as at 30 June 2022****G5-1 Summary of developer contributions**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan Consolidation At 30 June 2022 (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	609	158	-	-	-	-	767	-
Roads	272	118	-	1	-	-	391	-
Traffic facilities	44,448	7,025	-	99	2,519	-	49,053	-
Parking	1	-	-	-	-	-	1	-
Open space	27,132	2,553	-	61	1,090	-	28,656	-
Community facilities	23,433	2,051	-	53	170	-	25,367	-
Other	1,372	291	-	3	395	-	1,271	-
S7.11 under plans	97,267	12,196	-	217	4,174	-	105,506	-
S7.12 levies	2,449	1,098	-	5	1,303	-	2,249	-
<b>Total Contributions</b>	<b>99,716</b>	<b>13,294</b>	<b>-</b>	<b>222</b>	<b>5,477</b>	<b>-</b>	<b>107,755</b>	<b>-</b>

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.

**G5-2 Developer contributions by plan****Contribution plan no. 1 - 1995 Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan (i) Consolidation (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	2	-	-	-	-	2	-	-
Parking	1	-	-	-	-	1	-	-
Open space	176	-	-	-	-	176	-	-
Community facilities	2,471	-	-	6	5	2,472	-	-
Other	1	-	-	-	-	1	-	-
<b>Total</b>	<b>2,651</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>5</b>	<b>2,652</b>	<b>-</b>	<b>-</b>

(i) The transfer of funds to the 2006 City wide plan is due to the completion of projects under the 1995 plan.

Maitland City Council

Notes to the financial statements 30 June 2022

**G5-2 Developer contributions by plan (Cont)**

**Contribution plan no. 2 - 2006 City Wide Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan (i) Consolidation (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	-	-	-	-	-	-	-	-
Roads	272	118	-	1	-	-	391	-
Traffic facilities	8,323	200	-	18	1,022	2	7,521	-
Parking	-	-	-	-	-	1	1	-
Open space	9,872	141	-	21	730	176	9,480	-
Community facilities	9,351	81	-	20	165	2,472	11,759	-
Other	408	9	-	1	23	1	396	-
<b>Total</b>	<b>28,226</b>	<b>549</b>	<b>-</b>	<b>61</b>	<b>1,940</b>	<b>2,652</b>	<b>29,548</b>	<b>-</b>

(i) see above

**Contribution plan no. 3 - 2006 Rutherford Trunk Drainage**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan Consolidation (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	238	-	-	-	-	-	238	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	-	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-
Open space	-	-	-	-	-	-	-	-
Community facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>-</b>

**Maitland City Council**

**Notes to the financial statements 30 June 2022**

**G5-2 Developer contributions by plan (Cont)**

**Contribution plan no. 4 - 2006 Thornton North Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan Consolidation At 30 June 2022 (\$'000)	Held as restricted asset (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	23,901	2,307	-	51	308	-	25,951	-
Parking	-	-	-	-	-	-	-	-
Open space	12,173	21	-	27	-	-	12,221	-
Community facilities	5,723	305	-	13	-	-	6,041	-
Other	521	78	-	1	371	-	229	-
<b>Total</b>	<b>42,318</b>	<b>2,711</b>	<b>-</b>	<b>92</b>	<b>679</b>	<b>-</b>	<b>44,442</b>	<b>-</b>

**Contribution plan no. 5 - 2014 Lochinvar Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Plan Consolidation At 30 June 2022 (\$'000)	Held as restricted asset (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	371	157	-	1	-	-	529	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	1,395	817	-	4	-	-	2,216	-
Parking	-	-	-	-	-	-	-	-
Open space	2,388	651	-	6	-	-	3,045	-
Community facilities	764	327	-	2	-	-	1,093	-
Other	177	76	-	1	1	-	253	-
<b>Total</b>	<b>5,095</b>	<b>2,028</b>	<b>-</b>	<b>14</b>	<b>1</b>	<b>-</b>	<b>7,136</b>	<b>-</b>



Maitland City Council

Notes to the financial statements 30 June 2022

**G5-2 Developer contributions by plan (Cont)**

**Contribution plan no. 6 - 2016 City Wide Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Internal borrowings (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	9,987	2,509	-	23	1,189	-	11,330	-
Parking	-	-	-	-	-	-	-	-
Open space	1,137	446	-	3	360	-	1,226	-
Community facilities	4,756	986	-	11	-	-	5,753	-
Other	209	49	-	-	-	-	258	-
<b>Total</b>	<b>16,089</b>	<b>3,990</b>	<b>-</b>	<b>37</b>	<b>1,549</b>	<b>-</b>	<b>18,567</b>	<b>-</b>

**Contribution plan no. 7 - 2015 Farley Plan**

Purpose	Balance At 1 July 2021 (\$'000)	Contributions received		Interest & investment income earned (\$'000)	Amount Expensed (\$'000)	Internal borrowings (\$'000)	Held as restricted asset At 30 June 2022 (\$'000)	Cumulative balance of internal borrowings (to) / from (\$'000)
		Cash (\$'000)	Non cash (\$'000)					
Drainage	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-
Traffic facilities	840	1,192	-	3	-	-	2,035	-
Parking	-	-	-	-	-	-	-	-
Open space	1,386	1,294	-	4	-	-	2,684	-
Community facilities	368	352	-	1	-	-	721	-
Other	56	79	-	-	-	-	135	-
<b>Total</b>	<b>2,650</b>	<b>2,917</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>5,575</b>	<b>-</b>

**G6. Statement of performance measures****G6-1 Statement of performance measures**

	Amounts 2022 \$'000	2022 indicators	2021 indicators	2020 indicators	Benchmark
<b>1. Operating performance</b>					<b>&gt;0</b>
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions less operating expenses <sup>(4)</sup>	<b>\$ 4,005</b>	<b>3.20%</b>	4.78%	7.14%	
Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions	<b>\$ 125,264</b>				
<b>2. Own source operating revenue</b>					<b>&gt;60%</b>
Total continuing operating revenue <sup>(1)</sup> , excluding all grants and contributions	<b>\$ 109,619</b>	<b>59.68%</b>	63.42%	57.77%	
Total continuing operating revenue <sup>(1)</sup> inclusive of all grants and contributions	<b>\$ 183,691</b>				
<b>3. Unrestricted current ratio</b>					<b>&gt;1.5x</b>
Current assets less all external restrictions	<b>\$ 129,828</b>	<b>3.66 x</b>	3.85 x	3.64 x	
Current liabilities less specific purpose liabilities <sup>(2), (3)</sup>	<b>\$ 35,453</b>				
<b>4. Debt service cover ratio</b>					<b>&gt;2x</b>
Operating results <sup>1</sup> before capital excluding interest and depreciation / impairment / amortisation (EBTDA)	<b>\$ 32,825</b>	<b>3.34 x</b>	3.64 x	3.93 x	
Principal repayments (from statement of cash flows) + borrowing interest costs (from income statement)	<b>\$ 9,837</b>				
<b>5. Rates and annual charges outstanding percentage</b>					<b>&lt;5% metro &lt;10% regional</b>
Rates and annual charges outstanding	<b>\$ 6,068</b>	<b>5.93%</b>	5.42%	5.29%	
Rates and annual charges collectable	<b>\$ 102,408</b>				
<b>6. Cash expense cover ratio</b>					<b>&gt;3 months</b>
Current year's cash and cash equivalents + term deposits	<b>\$ 180,204</b>	<b>21.29 months</b>	18.61 months	14.87 months	
Payments from cash flow of operating and financing activities					

**Notes:**

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

(2) Refer to Note C3-4

(3) \$10,448 provisions not expected to be settled have been deducted.

(4) Excludes impairment/revaluation decrements, net loss on sale of assets & net loss on share of interest in Joint ventures and associates

**End of Audited Financial Statement**



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Maitland City Council

To the Councillors of Maitland City Council

### Opinion

I have audited the accompanying financial statements of Maitland City 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 2022, the Statement of Financial Position as at 30 June 2022, 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 2022, 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 2022 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 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 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](http://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.



Furqan Yousuf  
Delegate of the Auditor-General for New South Wales

26 October 2022  
SYDNEY

**Maitland City Council**

**Special Schedules  
for the year ended 30 June 2022**

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***Special Schedules***

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## Maitland City Council

### Special Schedule 1

### Permissible Income for General Rates

	2022/23 \$'000	2021/22 \$'000
<b>Notional General Income Calculation<sup>(1)</sup></b>		
Last year notional income yield	76,752	74,342
Plus / minus adjustments <sup>(2)</sup>	1,990	965
<b>Notional general income</b>	<b>78,742</b>	<b>75,307</b>
<b>Permissible income calculation</b>		
Special variation percentage <sup>(3)</sup>	0.00%	0.00%
OR Rate peg percentage	0.70%	2.00%
OR Crown land adjustment incl. rate peg percentage	-	-
Less expiring special variation amount	-	-
Plus special variation amount	-	-
OR Plus rate peg amount	552	1,506
OR Plus crown land adjustment and rate peg amount	-	-
Sub total	79,294	76,813
Plus or minus last year's carry forward total	331	270
Less valuation objections claimed in the previous year	-	-
Sub total	331	270
<b>Total permissible income</b>	<b>79,625</b>	<b>77,083</b>
Less notional general income yield	79,932	76,752
Catch-up or (excess) result	(307)	331
Plus income lost due to valuation objections claimed <sup>(4)</sup>	14	-
Less unused catch-up <sup>(5)</sup>	-	-
Carry forward to next year <sup>(6)</sup>	(293)	331

### Notes

1. The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
2. Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the *Valuation of Land Act 1916 (NSW)*.
3. The 'special variation percentage' is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
4. Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
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 councils' Special Schedule 2 in the Financial Data Return (FDR) to administer this process. Please check data is transferred accurately to the Special Schedule 2 of the Financial

Maitland City Council

Special Schedule No. 2: Report on infrastructure assets as at 30 June 2022

Asset class	Asset category	Estimated cost to bring to a satisfactory standard \$'000	Estimated cost to bring to the agreed level of service set by Council \$'000	2021/22 Required maintenance \$'000	2021/22 actual maintenance <sup>^</sup> \$'000	Net carrying amount \$'000	Gross replacement cost (GRC) \$'000	Assets in condition as a % of Gross Replacement Cost				
								1	2	3	4	5
Buildings *		44,800	44,800	1,998	1,679	87,000	175,252	8.0%	37.0%	38.0%	15.0%	2.0%
Other structures *		-	-	-	-	-	-	-	-	-	-	-
Roads *												
	Sealed Roads	27,928	4,473	4,473	6,805	582,484	712,399	64.0%	29.0%	5.0%	1.0%	1.0%
	Unsealed Roads	852	852	14	208	2,504	5,165	2.0%	0.9%	74.4%	20.2%	2.5%
	Other Roads Assets	40,377	8,120	1,175	450	145,248	214,963	43.0%	23.0%	29.0%	3.0%	2.0%
	Bridges	2,902	713	366	48	45,398	57,259	70.0%	19.0%	7.0%	4.0%	0.0%
	Footpaths	18,228	1,957	1,220	1,861	100,981	144,483	42.1%	36.7%	19.6%	1.4%	0.2%
	Bulk earthworks	-	-	-	-	-	-	-	-	-	-	-
	Sub total	90,287	16,115	7,248	9,372	876,615	1,134,269					
Stormwater drainage *												
		11,353	4,579	1,802	1,028	201,533	245,462	57.0%	35.0%	6.0%	1.0%	1.0%
Open space / recreational assets *												
	Other open space / recreational assets	-										
	Sub total	7,053	1,928	1,928	4,776	59,695	91,104	45.2%	42.7%	8.6%	2.8%	0.7%
		7,053	1,928	1,928	4,776	59,695	91,104					
<b>Total classes</b>	<b>Total - all assets</b>	<b>153,493</b>	<b>67,422</b>	<b>12,976</b>	<b>16,855</b>	<b>1,224,843</b>	<b>1,646,087</b>					

Infrastructure Asset Condition Assessment

Level	Condition	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

\* Reconciles with Note C1-7

<sup>^</sup> Required maintenance is the amount identified in Council's asset management plans.

Maitland City Council

Special Schedule No. 2 (continued)

Report on infrastructure assets  
30 June 2022

Infrastructure asset performance indicators \*

	Amounts \$'000	Current year indicators	2021	Benchmark
<b>1. Building &amp; infrastructure renewals ratio</b>				<b>&gt;100%</b>
Asset renewals (renewals <b>only</b> for Infrastructure Assets)	\$ 24,525	108.6%	99.1%	
Depreciation, amortisation and impairment	\$ 22,584			
<b>2. Infrastructure backlog ratio</b>				<b>&lt;2%</b>
Estimated cost to bring assets to a satisfactory condition	\$ 153,493	12.5%	11.1%	
Net carrying amount of infrastructure assets	\$ 1,224,843			
<b>3. Asset maintenance ratio</b>				<b>&gt;100%</b>
Actual asset maintenance	\$ 16,855	129.9%	117.8%	
Required asset maintenance	\$ 12,976			
<b>4. Cost to bring assets to agreed service level</b>				
Estimated cost to bring assets to an agreed level of service set by Council	\$ 67,422	4.1%	1.8%	
Gross replacement cost	\$ 1,646,087			

\* All indicators are calculated using the asset classes identified in the table in Special Schedule 2





## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Maitland City Council

To the Councillors of Maitland City Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Maitland City Council (the Council) for the year ending 30 June 2023.

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 2021–22 (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 2022 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 and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

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.

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](http://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.



Furqan Yousuf  
Delegate of the Auditor-General for New South Wales

26 October 2022  
SYDNEY





Cr Philip Penfold  
Mayor  
Maitland City Council  
PO Box 220  
Maitland NSW 2320

Contact: Furqan Yousuf  
Phone no: 02 9275 7470  
Our ref: D2026215/1758

26 October 2022

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2022  
Maitland City Council**

I have audited the general purpose financial statements (GPFS) of the Maitland City Council (the Council) for the year ended 30 June 2022 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 2022 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

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	96.9	92.8	4.4
Grants and contributions revenue	74.1	61.5	20.5
Operating result from continuing operations	60.6	54.4	11.4
Net operating result before capital grants and contributions	2.2	3.8	42.1

Rates and annual charges revenue (\$96.9 million) increased by \$4.1 million (4.4 per cent) in 2021–22 due to:

- annual rate peg increase applied to ordinary rates (2.0 per cent)
- increase of \$0.5 million in domestic waste management services revenue

Grants and contributions revenue (\$74.1 million) increased by \$12.6 million (20.5 per cent) in 2021–22 mainly due to:

- increase of \$2.1 million in revenue from financial assistance grant received in advance
- increase of \$5.6 million in revenue from grants for local road fixing and safety initiatives.

The Council's operating result from continuing operations (\$60.6 million including depreciation and amortisation expense of \$26.9 million) was \$6.2 million higher than the 2020–21 result. This was mainly due to increase in revenue as explained above, netted off by increase in materials and services operating expenditure by \$5.1 million.

The net operating result before capital grants and contributions (\$2.2 million) was \$1.6 million lower than the 2020–21 result.

## STATEMENT OF CASH FLOWS

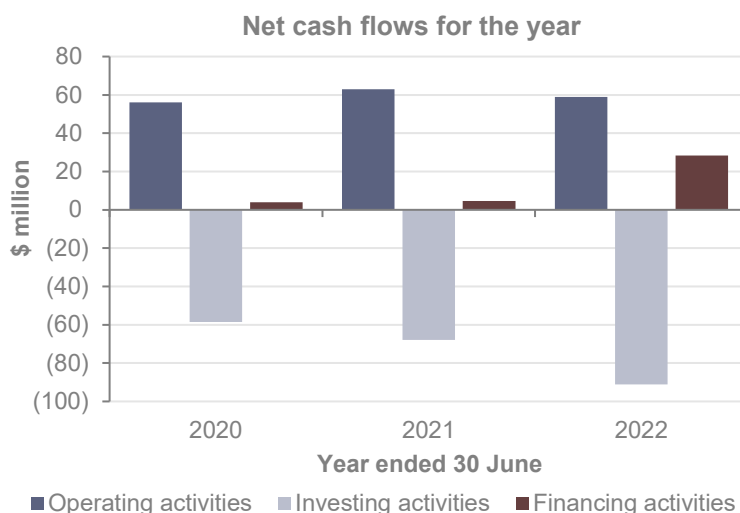
The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year.

The decrease in cash provided from operating activities is mainly due to increase in payments made for materials and services.

The increase in cash used in investing activities is mainly due to higher payments for purchases of infrastructure, property, plant and equipment and acquisition of investment securities.

The increase in cash provided from financing activities is due to increased proceedings from borrowings during the year.

The Council's cash and cash equivalent balances at 30 June 2022 was \$15.8 million (2021: \$19.5 million). The net cash flow for the year was a decrease of \$3.8 million.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>237.8</b>	<b>210.2</b>	<ul style="list-style-type: none"> <li>Cash and investments increased by \$27.6 million.</li> <li>Externally restricted cash and investments are restricted in their use by externally imposed requirements. Council's externally restricted cash and investments have increased by \$15.2 million primarily due to an increase in available cash balance relating to developer contributions.</li> </ul>
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	121.5	106.3	
• Internal allocations	107.6	95.9	<ul style="list-style-type: none"> <li>Internally restricted cash and investments are due to Council policy or decision to restrict funds for forward plans including strategic capital projects. The increase in internal restrictions of \$11.7 million is mainly due to an increase in cash balances related to carry over works of \$ 5.4 million.</li> </ul>

### Debt

The Council has \$84.3 million of borrowings as at 30 June 2022 (2021: \$55.6 million).

The Council has an accumulated drawdown facility limit of \$2.1 million as at 30 June 2022 (2021: \$2.1 million), which remained unutilised at year-end.



## PERFORMANCE

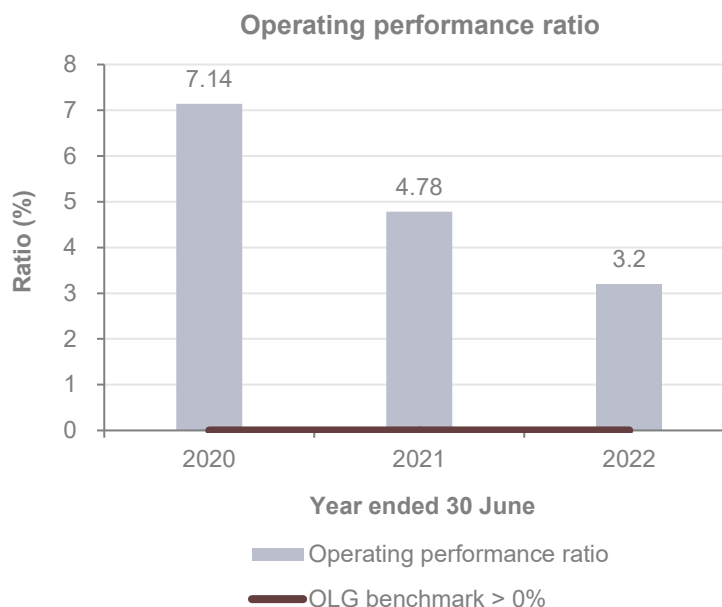
### Performance measures

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 and Environment.

#### Operating performance ratio

The Council met the OLG benchmark for the current reporting period.

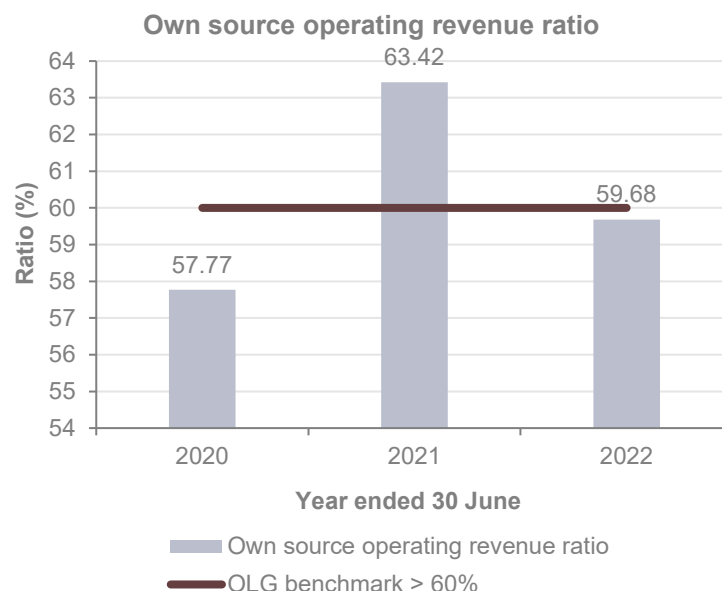
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



#### Own source operating revenue ratio

The Council did not meet the OLG benchmark for the current reporting period.

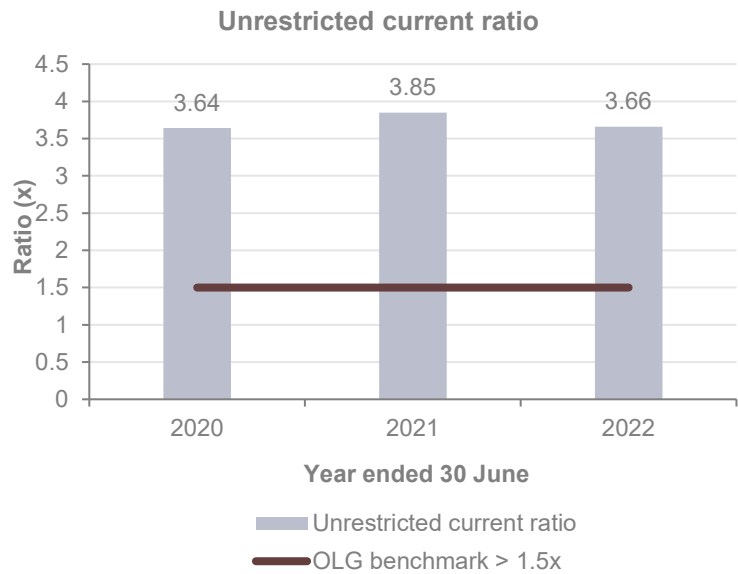
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



**Unrestricted current ratio**

The Council met the OLG benchmark for the current reporting period.

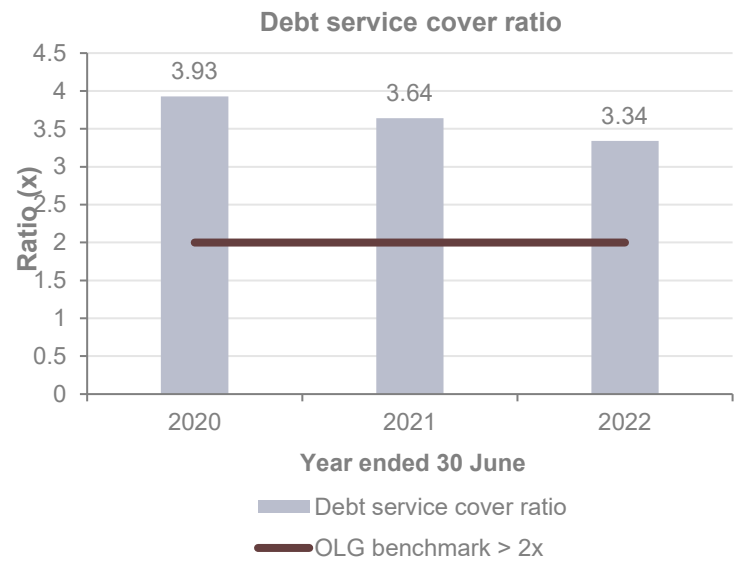
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



**Debt service cover ratio**

The Council met the OLG benchmark for the current reporting period.

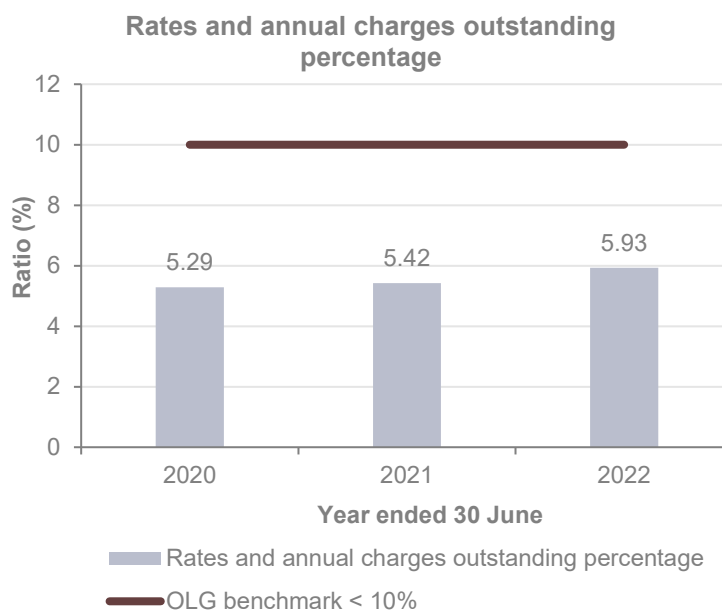
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



## Rates and annual charges outstanding percentage

The Council met the OLG benchmark for the current reporting period.

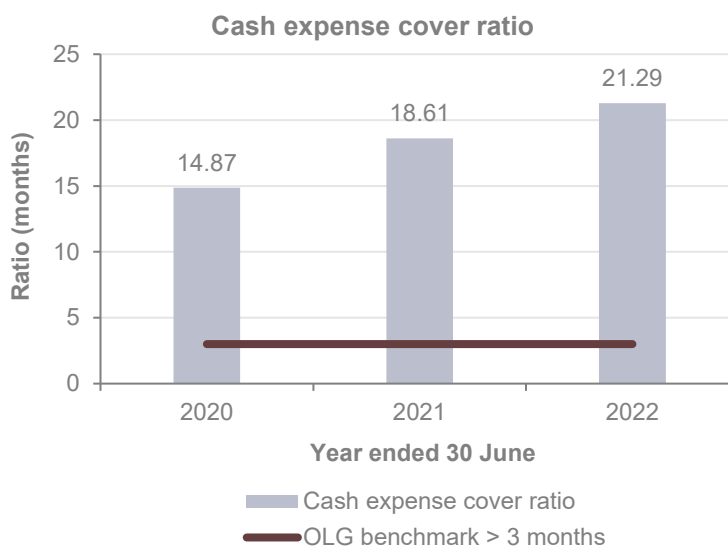
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



## Cash expense cover ratio

The Council met the OLG benchmark for the current reporting period.

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.



## Infrastructure, property, plant and equipment renewals

Council reported road, bridges and footpath asset renewals of \$12.6 million in 2021-22 (\$14.6 million in 2020-21).



## 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.



Furqan Yousuf  
Delegate of the Auditor-General for New South Wales

cc: Mr David Evans, General Manager  
Mr Greg Farrow, Chair of Audit, Risk and Improvement Committee



maitland  
city council

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