

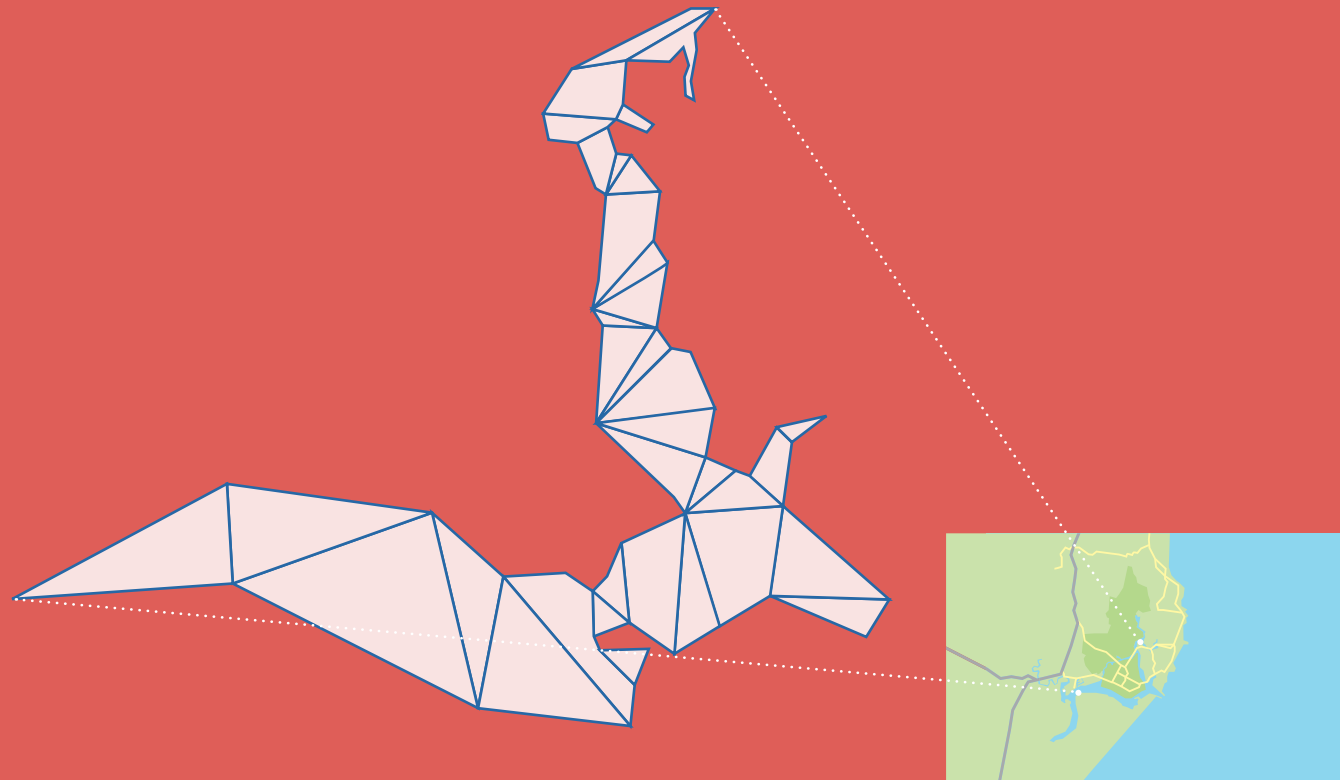
# annual report.

2023-2024

**ballina**  
shire council



# *annual report* 2023/24



---

*Our design rationale for this document is based on a conceptual interpretation of its contents. To symbolise the strategic community approach, we have used segmented shapes to represent the elements of the community that fit into the geographic focus – Ballina. Together, the shapes form the Ballina River map. Every element impacts on the challenges, direction and ultimately the future of its entire form – our community. We hope you enjoy the journey and the view.*

# contents

MAYORAL MESSAGE 04

---

YOUR COUNCILLORS 05

---

OUR TEAM 07

---

INTEGRATED PLANNING + REPORTING FRAMEWORK 08

---

SHIRE PROFILE 11

---

**01** OUR PROGRESS + ACHIEVEMENTS 12

---

**02** STATUTORY INFORMATION 19

---

**03** APPENDICES 50

---

A1 DELIVERY PROGRAM FINAL REPORT JUNE 2024

---

A2 COUNCILLOR FACILITIES + EXPENSES POLICY

---

A3 PUBLIC INTEREST DISCLOSURE 2023/24

---

A4 GIPA ACT 2009 ANNUAL REPORT 2023/24

---

A5 DISABILITY INCLUSION ACTION PLAN

---

A6 CAPITAL EXPENDITURE

---

A7 FINANCIAL STATEMENTS

---

# mayoral message

Welcome to Ballina Shire Council's annual report for 2023/24. Over the past year, I was proud to see our community continue to grow and thrive.

Our commitment to responsible financial management has enabled us to remain fiscally prudent while delivering major projects across Ballina Shire. Thanks to careful budgeting and proactive pursuit of grant opportunities, we continue to maintain the lowest average residential rates in the Northern Rivers region.

Ballina Shire Council has positioned itself as a leader in infrastructure and transport, with significant investments made to improve local roads and transport networks. Key projects such as the safety upgrades at Ballina Byron Gateway Airport have strengthened our connectivity to major cities like Sydney and Melbourne, ensuring safe and reliable access for residents and visitors.

At the same time, sustainable water and environmental management remain at the forefront of our agenda. Our focus on total water cycle management, water conservation, and recycling aligns with national priorities, ensuring the protection of our precious resources and resilience against natural disasters. This year, we progressed several riparian rehabilitation projects, including Maguires Creek and Teven Reserve.

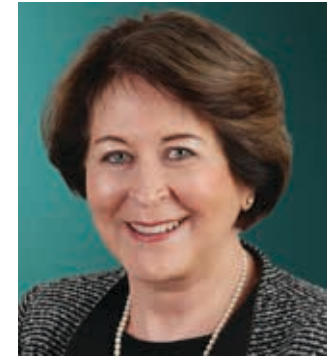
Addressing the critical issue of affordable housing, Council continues to advocate for solutions that support sustainable growth. We are exploring options like housing diversity and have adopted a Housing Strategy. Notably,

we have also developed concept plans for housing delivery through the Wollongbar Housing Project. Cost of living and housing affordability remain pressing issues nationally, and we are committed to ensuring our shire a desirable place for residents and businesses to settle.

Council delivered on many important projects outlined in our Delivery Program and Operational Plan. Some highlights include:

- Completion of the Lennox Village Vision Project and Lennox Park
- Pop Denison Park Senior Playground in East Ballina
- \$20.68 million upgrade of the Ballina Byron Gateway Airport runway
- Safety upgrades at Byron Bay Road and Ross Lane
- Revitalisation of Wardell Village, including a new wharf and boardwalk
- Kingsford Smith Precinct improvements
- Completion of the New Lennox Head Rural Fire Shed
- Hosting the Wonderful Wardell event and Ballina Contemporary Art Market
- Installation of Critical Response Kits and Rescue Tubes at ten beach locations

Key projects initiated or progressed in 2023/24 include the adoption of plans and budget for the Alstonville Cultural Centre upgrade, the Tamar Street Bus Interchange, and industrial estate developments at



Southern Cross and Russellton. We are also progressing to deliver the River Street Duplication (Canal and Fishery Creek bridges), demonstrating our long-term approach to infrastructure planning.

In support of community events, Council provided \$125,000 in funding for initiatives such as Love Lennox, the Skullcandy Oz Grom Open, and Christmas Carols in Alstonville, Ballina, and Lennox Head.

During this term, we said farewell to the following Councillors, and I thank them for their commitment and dedication to serving Ballina Shire: Jeff Johnson (four terms – 16 years, and one year as Deputy Mayor), Eoin Johnston (two terms – eight years, and three years as Deputy Mayor), Stephen McCarthy (two terms – eight years), Rod Bruem (one term – three years), and Nigel Buchanan (one term – three years).





I'm extremely optimistic about the future with our newly elected Council in September 2024. Together, we will continue to build an even stronger Ballina Shire, with a focus on fiscal responsibility, environmental sustainability, housing affordability, and community wellbeing.







Cr Sharon Cadwallader  
Mayor  
Ballina Shire Council

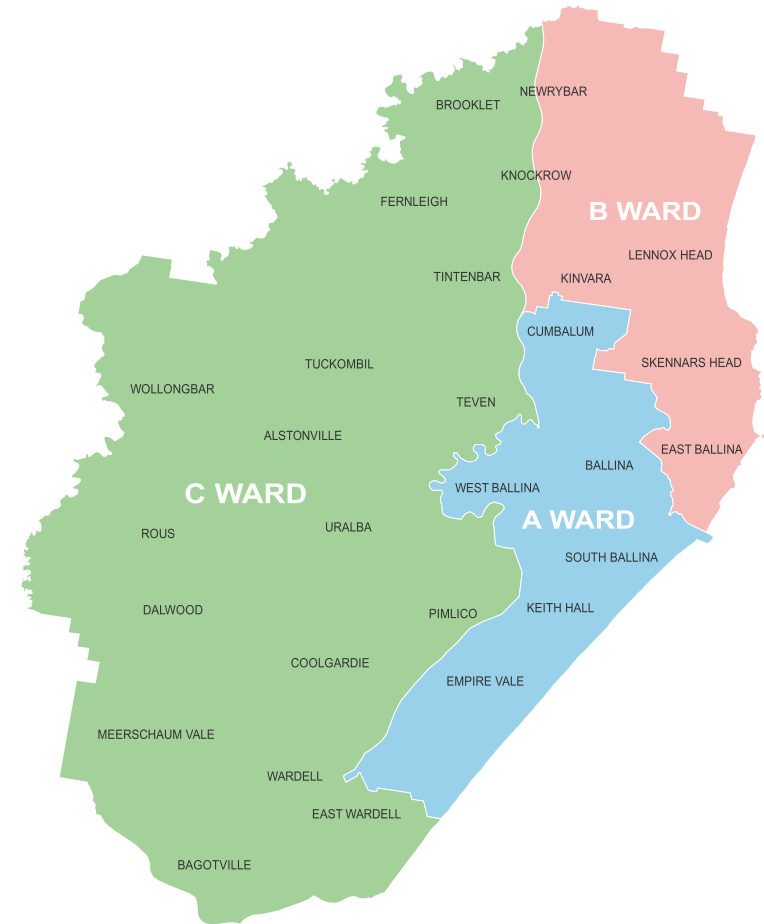
# your councillors

## TALK TO YOUR COUNCILLORS

The councillors are here to represent your views.

<b>MAYOR</b>		Cr Sharon Cadwallader
<b>WARD A</b>		Cr Phillip Meehan
		Cr Rod Bruem
		Cr Stephen McCarthy

<b>WARD B</b>		Cr Jeff Johnson
		Cr Eva Ramsey
		Cr Kiri Dicker
<b>WARD C</b>		Cr Eoin Johnston
		Cr Simon Chate
		Cr Nigel Buchanan



© NSW Spatial Services 2024.  
This map is illustrative and not to scale.

---

# getting involved

There are a number of ways you can get involved and help shape decisions for our community by:

- Attending Council meetings
- Making an appointment to speak with the Mayor or Councillors
- Making an appointment to speak with the General Manager or relevant Director
- Writing to or telephoning Council about the issues important to you
- Attending a public meeting or forum to discuss specific issues
- Joining a Council committee or reference group.

## COUNCIL MEETINGS

Council and committee meetings are held in Council's Customer Service Centre, situated at 40 Cherry Street, Ballina. Ordinary Council Meetings are held on the fourth Thursday of each month commencing at 9.00am. You have the opportunity to participate in the Council Meetings by:

- view council meetings via the livestream on Council's website.
- making a deputation on an agenda item. Deputations are allocated five minutes to address Council and are limited to one speaker in the affirmative and one in the negative for each agenda item. Deputations can also be made online. Deputation requests must be lodged with the General Manager by noon on the day preceding the meeting. Deputations are held at 9am.
- asking questions during Public Question Time. This session is conducted at 12.45pm on the day of Council's Ordinary meetings. This is a 15-minute session for members of the public to ask a question on any topic.

### Availability of business papers

Business papers are available on the Monday preceding the Council meeting on Council's website [ballina.nsw.gov.au/agendas-and-minutes](http://ballina.nsw.gov.au/agendas-and-minutes)

### Livestreaming council meetings

Meetings are live-streamed to council's website. Video recordings of meetings are also made available following the meeting at [ballina.nsw.gov.au/council-meeting-recordings](http://ballina.nsw.gov.au/council-meeting-recordings)

## COUNCIL NEWS AND INFORMATION

We aim to better inform our community about Council's activities. We do this through a number of activities:

### Using communication channels

Ballina Shire Council proactively uses traditional and digital media to relay information and seek information from the community. The General Manager has a regular program on local community radio, 101.9 Paradise FM, after the council meeting.

### Consultation engagement

[Yoursay.ballina.com.au](http://Yoursay.ballina.com.au) is our online community engagement platform. Provide your thoughts and ideas on council initiatives, plans, policies and proposals currently on exhibition. Visit [yoursayballina.com.au](http://yoursayballina.com.au)



### Council notices

Publish weekly notices on council's website [yoursayballina.com.au](http://yoursayballina.com.au).

### Community Connect newsletter

Is distributed to all urban residents eight times a year and is available at over 100 locations across the Ballina Shire including Council's Libraries, Community Centres, Visitor Information Centre, Ballina Byron Gateway Airport, and website.

eNews is distributed every fortnight. Community members can subscribe to council news and updates at [ballina.nsw.gov.au/communityconnect](http://ballina.nsw.gov.au/communityconnect)

### Social media

Ballina Shire Council's Facebook page [facebook.com/ballinashirecouncil](https://facebook.com/ballinashirecouncil)

**Media releases, advertisements and documents on exhibition** are available on Council's website [ballina.nsw.gov.au](http://ballina.nsw.gov.au)

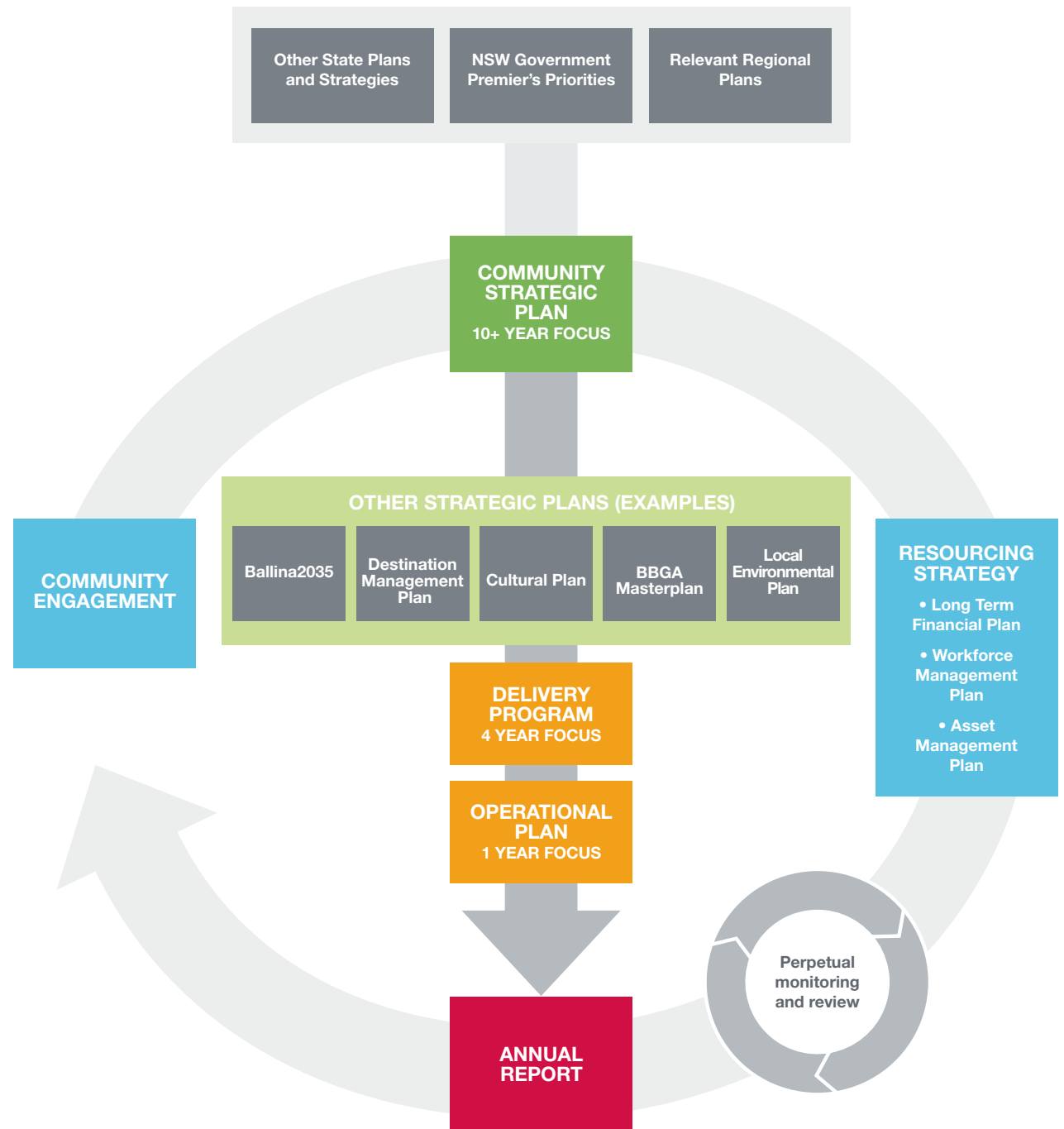
# our team

Ballina Shire Council employees are responsible for the delivery of effective and efficient services for our community and support the General Manager in implementing the strategies and actions identified in the Delivery Program and Operational Plan. The adopted structure is as follows.



# integrated planning + reporting framework

The Annual Report forms part of the NSW Office of Local Government's Integrated Planning and Reporting (IPR) Framework. There are a number of key elements in the framework that focus on planning and reporting requirements. The diagram adjacent illustrates where the Annual Report fits in the overall framework and how our plans interrelate. The IPR Framework is more fully explained on pages 9 and 10.



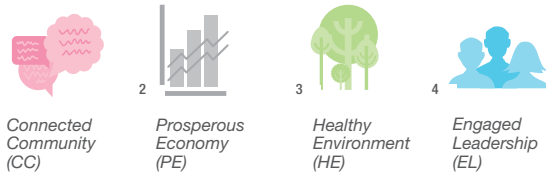


# ipr framework

*“The Ballina Shire is safe, with a connected community, a healthy environment and a thriving economy.”*

This vision, together with our priorities and aspirations for the future are encompassed in the Ballina Shire Community Strategic Plan and then translated into actions and activities in our four-year Delivery Program and annual Operational Plan.

Our Community Strategic Plan is built around four key themes:



The NSW Government's Integrated Planning and Reporting framework (illustrated on previous page) outlines how local government's capture the

community's main priorities and aspirations for the future and outlines how these will be achieved. These documents are linked through a series of cascading actions that detail how the community's long term aspirations and outcomes will be achieved. All councils have a:

1. Community Strategic Plan
2. Delivery Program and Operational Plan
3. Resourcing Strategy

Council reports to its community how it has progressed in achieving these plans through:

1. Quarterly Reports
2. Annual Report
3. State of the Ballina Shire Report.



## COMMUNITY STRATEGIC PLAN

The **Community Strategic Plan** identifies the community's future goals, and strategies to achieve those goals by posing four key questions:

- Where are we now?
- Where do we want to be in 10 years time?
- How will we get there?
- How will we know when we've arrived?

**Our Community Our Future** is supported by other plans in the planning framework which reflect the priorities and aspirations identified in the Community Strategic Plan.

The Community Strategic Plan (CSP) is the visionary long term document within the Integrated Planning and Reporting Framework. It provides the broader strategic direction for a council and outlines the key outcomes that the council, other agencies and the community will be working to achieve such as improved services for health, education, and transport, modern community infrastructure and viable businesses.

It translates the community's key priorities and aspirations into long-term strategic goals that guide the future direction of Ballina Shire. Safe, healthy and happy communities and protection of the environment were key concerns identified during the community engagement undertaken to develop this plan.

Whilst the Community Strategic Plan is Ballina Shire Council's work, its success inevitably depends upon collaboration and partnership with the community and State and Federal Governments.

The Community Strategic Plan will next be reviewed in 2024/25.

## DELIVERY PROGRAM & OPERATIONAL PLAN (COMBINED DOCUMENT)



This is the point where the directions outlined in the CSP are systematically translated into actions. The Delivery Program and Operational Plan (combined document) is designed as a single point of reference for all key activities to be undertaken by the Council during their elected term.

This document is reviewed annually with Council receiving progress reports every quarter.

The Delivery Program Final Quarter Report for 2023/24 is attached as Appendix 1. This report provides actual results against the goals and priorities set out in the Delivery Program and the Operational Plan for the quarter ending June 2023. This information is also linked to the CSP Objectives. The traffic light indicators provide a picture of whether or not programmed actions and service delivery targets have been achieved. Commentary is also provided on project progress and any shortfalls.

## RESOURCING STRATEGY



The Community Strategic Plan can not be fulfilled without sufficient resources – time, money, assets and people – to actually carry them out.

The Resourcing Strategy has three components:

- Asset Management Planning
- Workforce Management Planning
- Long Term Financial Planning

The Resourcing Strategy assists Council to translate the outcomes identified in the CSP, for which it is responsible, into actions. Some issues will be the responsibility of Council, some will be the responsibility of other levels of government and some will rely on input from community groups or individuals.

## ANNUAL REPORT



The Annual Report focuses on our implementation of the Delivery Program & Operational Plan (combined document). The report also includes some information that is prescribed by the Local Government (General) Regulation 2005. This information has been included in the Regulation to help community members understand how council has been performing both as a business entity and a community leader.

## STATE OF THE BALLINA SHIRE REPORTS



Councils are required every four years to produce a State of the Shire Report on the progress in implementing the Community Strategic Plan. The Report covers the term of office for an elected Council.

The most recent State of Ballina Shire Report can be downloaded from Council's website [ballina.nsw.gov.au/reporting](https://ballina.nsw.gov.au/reporting)

## PROGRESS REPORTS

In accordance with the Integrated Planning and Reporting requirements progress reports must be provided to Council at least every 6 months. At Ballina Shire Council we present quarterly reviews to Council. This monitoring mechanism provides a snapshot of accomplishments and any shortfalls in achieving Council's goals and priorities. Council's achievements in implementing its Delivery Program are outlined in Appendix 1 of this Annual Report.



# shire profile

## OUR SHIRE

Our main town and commercial centre is Ballina, which is supported by other small towns and centres including Lennox Head, Alstonville, Wollongbar and Wardell. There are also several small villages and districts along the coast and in the hinterland.

Our coast, the Richmond River and the escarpment and plateau near Alstonville are the standout geographic features in the shire. Their associated waterways, natural habitats, farming landscape and cultural and heritage values, along with the beaches and ocean, help to define our place and communities.

The total area of the Ballina Shire is 485km<sup>2</sup> and some 93 percent is zoned rural or environmental protection. A large proportion of the remaining native vegetation is on private land.

## OUR ECONOMY<sup>1</sup>

Ballina Shire's Annual Gross Regional Product is estimated at \$3.04 billion and we support 5,052 local businesses which provide 22,730 local jobs.

The highest proportion of jobs in the shire are in the services sector, with 18.4% of the workforce employed in health care and social assistance jobs and 12.2% employed in the retail sector.

We have a diverse industry base including construction, tourism, agriculture, forestry and fishing and manufacturing.

## OUR COMMUNITY

Between 2024 and 2036 the Ballina Shire population is forecast to increase by approximately 8,103 persons, or 16.5% growth, at an average annual change of 1.3%.

Our population is expected to increase to about 57,042 by 2036 when over 33% of our residents are likely to be over the age of 65 years.

Between 2024 and 2036, the age structure forecasts for Ballina Shire indicate a 10.3% increase in population under working age, a 41.4% increase in population of retirement age, and a 6.1% increase in population of working age.

<sup>1</sup> Forecast.id data



01

*our  
achievements +  
progress*

# achievements 2023/24



This is a snapshot of achievements in Ballina Shire for 2023/24, it includes works commenced and completed. For a complete look at our progress refer to the Quarterly Review for June 2024 in Appendix 1. See Appendix A for Council's Achievements in implementing the Community Strategic Plan



## connected community

- Pop Denison Park (Senior Playground), East Ballina
- Critical Response Kits and Rescue Tubes at ten beaches
- Street art in Ballina CBD and Northern Rivers Gallery
- New Lennox Head Rural Fire Service facility
- Lennox Head Community Hall added for hire
- Hosted Wonderful Wardell and Ballina Contemporary Art Market (BCAM)
- Festival funding for Love Lennox, Skullcandy Oz Grom Open, and Christmas Carols
- Alstonville Main Street and Avenue intersection upgrade
- Tamar Street Bus Interchange upgrade \*
- Kingsford Smith Precinct improvements \*



## healthy environment

- \$4.6 million in water and wastewater improvements
- North Creek and Regatta Avenue rock revetment \*
- Maguires Creek riparian rehabilitation
- Lake Ainsworth beach nourishment, revegetation, carpark, footpaths
- Riparian restoration at Teven Reserve (Stages 1 and 2) \*
- Sharpes Beach Masterplan adopted
- Osprey nests at Riverview Park and Kingsford Smith Reserve



## engaged leadership

- Engaged Wollongbar Housing Project \*
- Adopted Alstonville Cultural Centre upgrade plans
- Lennox Head Strategic Plan and Housing Strategy adopted
- \$2.57m generated from commercial properties with 0% vacancy
- Long-term financial plan to break-even by 2027/28
- Cyber security enhancements with end-point solution
- Emissions Reduction Corporate Plan adopted
- 29 grant applications submitted
- Over 620,000 passengers through Ballina Byron Gateway Airport



## prosperous economy

- Wardell Village Revitalisation\* and Wharf and Boardwalk
- \$12.9 million in road renewal works
- \$20.68 million Ballina Byron Gateway Airport runway upgrade
- Lennox Village Vision (Lennox Park and roadworks)
- Kerr Street Duplication and Bentinck Street Lights
- Pearces Creek Road Bridge (with Lismore City Council)
- Southern Cross and Russellton Industrial Estate developments \*
- River Street Duplication – Two Bridges (Canal and Fishery Creek) \*

\* commenced or progressed in 2023/24 and continuing into 2024/25

# 01

## our progress

Council has made significant progress against its Delivery Program and Operational Plan. Appendix 1 outlines our progress against each action which are grouped under the four directions:

- connected community
- prosperous economy
- healthy environment
- engaged leadership.

Service Delivery targets are also measured and provide a comparison of results over the previous four years.

The progress of our Program Actions and Service Delivery Targets are noted as either:

Achieved



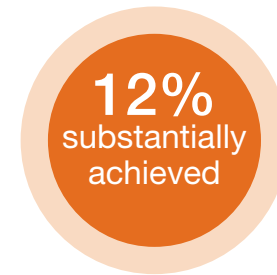
Substantially achieved



Not achieved



long serving Council staff award recipients 2023



# achievements in implementing our community strategic plan

## ACT s428(2)

Councils must produce a State of the Ballina Shire Report on their progress in implementing the Community Strategic Plan (CSP). The Report covers the term of office for an elected council and outlines achievements in implementing the Community Strategic Plan.

The four directions in the CSP have a range of community indicators adopted by Council in 2016 to measure our progress. The results from 2021 to 2024 are detailed as follows under the four themes. Information in the table includes data from Census, Walk Score (refer to [walkscore.com.au](http://walkscore.com.au)), NSW Bureau of Crime Statistics and Research (BOCSAR), Micromex Survey, Tourism Research Australia, and Council's records.



CONNECTED COMMUNITY (CC)	CSP BASE	TARGET	CURRENT	SOURCE
<b>COMMUNITY INDICATORS</b>				
Population aged 35 - 49	17.8%	> 21%	17.6%	Census
<i>Explanation: We are currently below the NSW State average (for this age group) and our aim is to increase this percentage over time. The age structure of Ballina Shire's is indicative of the area's era of settlement and provides key insights into the level of demand for services and facilities (as most services and facilities are age-specific). People in this age group often have families and are paying mortgages.</i>				
Walk Score of Ballina	49	> 50	49	Walk Score
Walk Score of Alstonville	76	> 70	76	Walk Score
Walk Score of Wardell	19	> 20	24	Walk Score
Walk Score of Lennox Head	71	> 70	70	Walk Score
<i>Explanation: Walk Score analyses walking routes to nearby amenities. Points are awarded based on the distance to amenities such as parks, schools, shopping, dining/drinking, entertainment/culture. Amenities within a 5 minute walk (400 metres) are given maximum points. (<a href="http://www.walkscore.com">www.walkscore.com</a>): 90-100 Walker's Paradise (daily errands do not require a car). 70-89 Very Walkable (most errands can be accomplished on foot). 50-69 Somewhat Walkable (some errands can be accomplished on foot). 25-49 Car-Dependent (most errands require a car). 0-24 Car-Dependent (almost all errands require a car).</i>				
Malicious damage to property	593.8 (NSW Avg 624.6)	< 826	529.3 (NSW Avg 611.6)	BOCSAR
Theft incidents	2213.9 (NSW Avg 2136.6)	< 2711.1	2830.3 (NSW Avg 2366.8)	BOCSAR
<i>Explanation: Rate is provided per 100,000 population. We want to reduce crime committed so that our community feels safer.</i>				
Visitation to Council pools (# per annum)	289,549	> 260,000	279,000	Delivery Program
Usage of community facilities (hours per annum)	NA	> 25,000	26,035	Delivery Program
<i>Explanation: We believe the higher the visitation to community facilities, the more connected we are as a community, and demonstrates that facilities suit our needs.</i>				
People who provide voluntary work (with an organisation)	22.9%	> 25%	17.3%	Census
<i>Explanation: We believe the higher the participation level of voluntary work the stronger and more unified we are as a community.</i>				

# achievements in implementing our community strategic plan (cont)

ACT s428(2)



PROSPEROUS ECONOMY (PE)	CSP BASE	TARGET	CURRENT	SOURCE
<b>COMMUNITY INDICATORS</b>				
Contribution to the Northern Rivers Gross Regional Product	16.32%	increase	15.9%	Economic Profile
Ballina Shire Gross Regional Product	\$2.18 billion	increase	\$3.04 billion	NIEIR
<i>Explanation: If we can increase our contribution to the overall GRP it means we are growing economically at a higher rate than our immediate neighbours.</i>				
Workforce participation rate	53.2%	> 62%	55.5%	Census
Full-time employed	50.6%	> 52%	49.2%	Economic Profile
Part-time employed	38.5%	> 41%	40.6%	Economic Profile
Unemployed	3.6%	1% less than the regional avg	2.7%	Economic Profile
<i>Explanation: With our population ageing we need to encourage people to remain in work to contribute to our economy and to feel valued. The indicators above refer to people who reported being in the labour force, aged 15 years and over.</i>				
Youth undertaking tertiary studies (aged 18-24 years)	28%	> 28%	not yet available	Census
<i>Explanation: We want more of our youth undertaking tertiary studies. This indicator represents the 18-24 age group who reside in Ballina Shire attending either Technical, a Further Educational Institution or University.</i>				
Tourism – total visitors (overnight/day trip/international) per annum	845,250	> 800,000	976,000 (2023)	Tourism Research Australia
<i>Explanation: If we can maintain growth and then extend the average spend per day per visitor, as per the next indicator; our net economic benefit will increase. These numbers assume a 3% annual growth rate.</i>				
Tourism – total spend	\$318 million	> \$300 million	\$419 million (year end 2023)	Tourism Research Australia
<i>Explanation: By encouraging visitors to spend more per day we limit any negative impacts that may arise from a need for high increases in tourism numbers (visitors).</i>				



# achievements in implementing our community strategic plan (cont)

ACT s428(2)



ENGAGED LEADERSHIP	CSP BASE	TARGET	CURRENT	SOURCE
<b>COMMUNITY INDICATORS</b>				
Community satisfaction (including neutral)	90%	> LGA Coastal Regional Benchmark	88%	Resident Survey
<i>Explanation: Our aim is to maximise satisfaction levels within the community.</i>				
Satisfaction with our level of communication	79%	> 94%	74%	Resident Survey
<i>Explanation: The higher the satisfaction rate the more informed the community.</i>				
Percentage of customer requests to Council dealt with effectively within allocated timeframe	92%	> 90%	85%	Council Records
<i>Explanation: The higher the percentage, the more effectively Council is responding to customer requests.</i>				
Increase revenue generated from commercial property	\$2.6 million	> \$ 2 million	\$2.6 million	Council Records
<i>Explanation: The greater the revenue generated from commercial property means our finances are well managed and helps to offset costs to the ratepayer.</i>				
Continue to meet 'Fit for the Future' benchmarks	7 out of 7 benchmarks	Meet 7 out of 7 benchmarks	6 out of 7 benchmarks	Office of Local Government
<i>Explanation: Councils deemed Fit for the Future are sustainable and able to deliver quality services to their communities. Benchmarks include financial sustainability, infrastructure and service management and efficiency in service delivery. By being Fit for the Future Council is able to access cheaper finance to build and maintain the facilities our community needs, such as better roads and bridges and regional facilities.</i>				

# achievements in implementing our community strategic plan (cont)

ACT s428(2)



HEALTHY ENVIRONMENT	CSP BASE	TARGET	CURRENT	SOURCE
<b>COMMUNITY INDICATORS</b>				
Greenhouse emissions per capita (tonnes)	10	< 14.0	9	Snapshot Climate Report
<i>Explanation: Reducing greenhouse emissions provides environmental benefits and lowers our overall use of resources.</i>				
Water utilisation per connection (kilolitres)	154	< 165	141	Council Records
<i>Explanation: Water is a scarce resource and we need to minimise our use through education, conservation and recycling strategies. Usage will change dependent on rainfall and weather conditions.</i>				
Recycled water use	13.3%	> 20%	7.2%	Council Records
<i>Explanation: The higher the level of reuse the better we are using our resources. Calculated in line with DPOP reporting, that is: recycled water used as a percentage of average dry weather flow</i>				
Total kerbside domestic waste to landfill per capita (kg)	182	< 250	168.2	Council Records
<i>Explanation: To minimise the use of landfill we need to encourage high levels of recycling and reduce the waste that ends up in the landfill.</i>				
Habitat restored	20.5%	> 25%	not yet available	Various
<i>Explanation: Our overall native vegetation cover is low and we need to ensure this does not worsen, and aim to restore habitats where possible.</i>				
Ecological Carrying Capacity	Low	Improve	not yet available	Various
<i>Explanation: Our current habitat carrying capacity is poor and we need to ensure this does not worsen, and aim to improve, where we can.</i>				
River health	D+	Improve	D Autumn 2024 C- Spring 2023	Ecohealth Report
<i>Explanation: Incorporates the Coastal Zone Management Plan for the Richmond River and allows us to examine activities in water quality and planning.</i>				

A photograph of a meeting room with three people seated at a long table. The image is overlaid with a large, semi-transparent number '02' on the left and the text 'statutory information' in a white, italicized font on the right. The background is a warm, orange-toned image of a meeting room with people at a table, some wearing masks and raising their hands. A decorative graphic of overlapping yellow and pink triangles is in the top right corner.

02

*statutory  
information*

---

# 02

## *statutory information*

### councillor attendance

Cr Sharon Cadwallader was popularly elected as Mayor.

Cr Eoin Johnston was elected as Deputy Mayor until Local Government Elections on 14 September 2024.



COUNCILLOR	11 ORDINARY MEETINGS	1 EXTRAORDINARY MEETING
Cr Sharon Cadwallader	11	1
Cr Kiri Dicker	11	1
Cr Jeff Johnson	10	1
Cr Simon Chate	11	0
Cr Eoin Johnston	10	1
Cr Stephen McCarthy	11	1
Cr Nigel Buchanan	10	1
Cr Eva Ramsey	11	1
Cr Phillip Meehan	10	1
Cr Rod Bruem	11	1

# councillor expenses and facilities

LG REG cl 217 (1)(a1)

The Mayoral and Councillor fees for the reporting period totalled \$325,090. The Councillors Expenses and Facilities Policy allows for the payment of appropriate and reasonable expenses and the provision of facilities to assist in discharging their roles as elected persons and members of the governing body of the Council. Expenditure outlined in the table (excl GST) below is in accordance with Council's Councillor Expenses & Facilities Policy (Appendix 2).

## overseas visits

LG REG cl217(1)(a)

Ballina Shire Councillors were not involved in any overseas travel during the year.

COUNCILLOR EXPENSES		\$
Mayoral Allowance		90,460
Councillor fees		234,630
Mayor Vehicle Expenses		12,000
Superannuation		32,893
Civic Activities/Functions/Meetings		18,164
Spouse attendance at Civic Activities/Functions/Meetings		nil
Insurance		50,266
General Travel Expenses		9,164
Information and Communication Technology		3,801
Home Office/Incidentals		2,627
Northern Regional Planning Panel meetings attendance by delegates		5,400
Professional Development and Corporate Training		28,305
Carer		909
Legal Costs - Code of Conduct		23,010
<b>TOTAL</b>		<b>511,629</b>

# councillor training and professional development

LG REG cl 186

No induction sessions were held during 2023/24.

COUNCILLOR	PROFESSIONAL DEVELOPMENT UNDERTAKEN
Cr Sharon Cadwallader	LGNSW Annual Conference National Regional Housing Summit Australian Coastal Councils Association Conference
Cr Kiri Dicker	The City Transformed: Green Institute Conference Climate Summit for Local Government 2023 National Housing Conference LGNSW Annual Conference
Cr Simon Chate	LGNSW Annual Conference
Cr Jeff Johnson	Nil
Cr Eoin Johnston	LGNSW Rural and Regional Summit
Cr Stephen McCarthy	LGNSW Annual Conference
Cr Nigel Buchanan	Nil
Cr Eva Ramsey	LGNSW Annual Conference Destination and Visitor Economy Conference
Cr Phillip Meehan	National Street Tree Symposium
Cr Rod Bruem	LGNSW Annual Conference Australian Coastal Councils Association Conference LGNSW Local Government Governance (funded by Rous County Council)

# staffing profile

LG REG cl 217(1)(d)

As of 14 February 2024, Council's total headcount of employed personnel is as follows, excluding apprentices and trainees employed by external training providers:

- 282 on a permanent full-time basis
- 84 on a permanent part-time basis
- 6 on a casual basis
- 5 on a fixed term contract.

This census date, enables standardised reporting across all NSW councils, providing a comparable workforce snapshot at a single point in time each year.

# senior staff remuneration

LG REG cl 217(1)(b)&(c)

The number of staff designated as senior staff employed by Ballina Shire Council under the Local Government Act is four. All senior staff are employed under five year performance based contracts.

The total value of the remuneration packages of senior staff is:

\$1,096,802 for the 2023/24 financial year.

Total remuneration packages for each senior staff member for the reporting period:

- General Manager \$370,776
- Other senior staff (combined) \$726,026.

These remuneration figures include the salary component, super contributions (employer or salary sacrifice), non-cash benefits and FBT for non-cash benefits for the senior staff. Note there was a changeover during the reporting year for one senior staff position and the figures do not include the payment of leave entitlements for the exiting employee.

# diversity, equity and inclusion (equal employment opportunity)

LG REG cl 217(1)(a9)

Council continues to assess recruitment strategies, consult on workplace flexibility, and engage in discussions relating to education pathways and Traineeships and Apprenticeships.

During 2023/24 Council achieved the following management plan strategies, objectives and targets:

- Staff consultation regarding implementation of a new management plan and policy review.
- Development of a new Equal Employment Opportunity Management Plan and Diversity, Equity and Inclusion Policy.
- Communication and awareness raising with staff regarding councils new EEO Management Plan and DEI Policy.
- Staff attending a webinar on Diversity Equity and Inclusion. The purpose of the webinar was to equip staff on how to identify biases, navigate complex conversations and foster inclusivity.
- Council female representatives attending the International Women's Day event in Lismore.
- Submitting an application for the 2023-24 investing in women funding program.
- Coordinating submissions for female employees for the 2024 Ministers Awards for Women in Local Government.
- Council attending the Indigenous Employment Connection event in Ballina for pre-screened Indigenous job seekers.



- Connecting with Real Futures for Women regarding opportunities for indigenous women interested in employment / trainee / apprenticeship opportunities.
- Attendance and participation at the Novaskill annual excellence awards to recognise outstanding efforts of Trainees and Apprentices.
- Including criterion around demonstrated experience partnering with local providers / organisations to secure and support apprentices from our EEO target groups (including Aboriginal and Torres Strait Islander, women, disability and cultural diversity) in the Traineeship/ Apprenticeship Services tender.
- Career path planning and career counselling is available for all employees through annual appraisals.
- Council's Corporate Procedures and Policies are reviewed regularly to ensure they are contemporary and provide accessibility for all EEO target groups.
- Council continued to focus on Values and cultural alignment as a key consideration during Council's recruitment processes.
- A Careers at Council Strategy and careers blog.
- Council plans to increase engagement with local schools, employment service providers and networks to diversify our candidate pipeline. This includes encouraging more women to join apprenticeship and trainee programs, particularly in non-traditional fields.



# achievements 2023/24

LGA s428(1) and (3)

Council's achievements in implementing the Delivery Program / Operational Plan are summarised in Appendix 1 of this report.

Our report for June 2024 further outlines how we are progressing in implementing the Actions in our Delivery Program / Operational Plan. Service Delivery Targets are also measured and provide a comparison of results over the previous four/five years.

# audited financial statements

LGA s428(4)(a) LG code of accounting practice and financial reporting

Ballina Shire Council places ongoing emphasis on prudent financial management. The Audit Office of New South Wales audit Council's financial records.

*See Appendix 7 for the full set of financial reports including the auditor's report, for 1 July 2023 to 30 June 2024.*

# local government environmental upgrade agreement

LGA s54P(1)

Ballina Shire Council did not enter into any environmental upgrade agreements.

# special variation to general income

LGA s508A

The Minister for Local Government approved special variations to the notional ordinary rate yield for various years. These approvals enabled Council to raise additional ordinary rate income. The tables on the following pages detail the ways in which these funds were applied in 2023/24.

Note: The 2017/18 special variation was a temporary approval only, and was reported in the 2017/18 Annual Report.

## 2013/14 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Roads Construction</b>			
South Ballina Beach Road Seg 60, South Ballina	238,100	238,100	Reconstruction of failed pavement
Wardell Road Seg 110, Lynwood	337,600	337,600	Reconstruction of failed pavement
Temple Street Seg 10, Ballina	22,500	22,500	Reconstruction of failed pavement
Rural Road Reseals	52,800	52,800	Road Reseals
<b>Footpaths/Cycleways</b>			
Old Pacific Highway, Newrybar	8,100	8,100	Footpath
<b>Buildings and Facilities</b>			
Naval Musuem	4,900	4,900	Front Entry Extension
total expenditure	664,000	664,000	

## 2015/16 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Pools Loan</b>			
Repayment of pools loan	592,000	592,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
<b>Operating Deficit</b>			
Funding to reduce operating deficit	72,000	72,000	Council has been striving to achieve a break even operating result in General Fund, in accord with the 'Fit for the Future' requirements. Funds not applied to the pools loan repayment will be used to help Council meet the 'Fit for the Future' ratios.
total expenditure	664,000	664,000	

# special variation to general income (cont')

LGA s508A

## 2016/17 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Pools</b>			
Repayment of pools loan	592,000	592,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
<b>Operating Deficit</b>			
Funding to reduce operating deficit	47,000	47,000	Council has been striving to achieve a break even operating result in General Fund, in accord with the 'Fit for the Future' requirements. Funds not applied to the pools loan repayment will be used to help Council meet the 'Fit for the Future' ratios.
<b>Capital Expenditure</b>			
Capital expenditure	73,000	73,000	Funding towards capital expenditure for Alstonville 25-metre pool glazing.
total expenditure	534,000	534,000	

# special variation to general income (cont')

LGA s508A

## 2018/19 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Roads Construction</b>			
Rural Road Reseals	290,000	290,000	Reseals
Urban Road Reseals	180,000	180,000	Reseals
Rural Roads Heavy Patching	160,000	160,000	Heavy Patching
Urban Road Heavy Patching	179,100	179,100	Heavy Patching
<b>Buildings and Facilities</b>			
Depot	170,000	170,000	Open Spaces shed
<b>Open Spaces</b>			
Gawandii Beach Remediation Works, East Ballina	48,600	48,600	Parks and Reserves
Lakefield Park, Lennox Head	49,000	49,000	Parks and Reserves
Elizabeth Ann Brown Park Works, Alstonville	49,100	49,100	Parks and Reserves
Ocean Breeze Reserve, Lennox Head	157,100	157,100	Parks and Reserves
Crown Reserve Works	4,200	4,200	Parks and Reserves
<b>Environment</b>			
Healthy Waterways Program	320,009	320,009	Implementing the Healthy Waterways Strategy through multiple Coastal Management Programs and other associated actions including riparian revegetation projects.
Unspent monies	37,891	37,891	Placed into reserve for future Healthy Waterways programs
<b>total expenditure</b>	<b>1,645,000</b>	<b>1,645,000</b>	

# special variation to general income (cont')

LGA s508A

## 2019/20 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Roads Construction</b>			
Rural Road Reseals	80,000	80,000	Reseals
Urban Road Reseals	50,000	50,000	Reseals
Rural Roads Heavy Patching	30,000	30,000	Heavy Patching
Urban Road Heavy Patching	49,900	49,900	Heavy Patching
<b>Buildings and Facilities</b>			
Depot	144,000	144,000	Administration building
<b>Open Spaces</b>			
Angels Beach Access Ramp, East Ballina	47,500	47,500	Parks and Reserves
Fitzroy Park, Wardell	176,800	176,800	Parks and Reserves
Crown Reserve Works	7,700	7,700	Parks and Reserves
<b>Stormwater</b>			
Henry Philip Ave, Ballina	113,000	113,000	Stormwater
Moon St, Ballina (Tamar St to Holden Ln)	188,300	188,300	Stormwater
total expenditure	887,200	887,200	

# rates and charges debt recovery

LG REG cl 132

The table adjacent is a summary of rates and charges legal debt recovery action statistics from 2022/23 to 2023/24.

The 2023/24 rates, charges and interest written off was \$38,245. The debtors written off was \$1,318.

	2023/24 RATES/CHARGES	2022/23 RATES/CHARGES	2023/24 DEBTORS	2022/23 DEBTORS
Statements of Claim issued	34	53	2	0
Number of assessments currently with debt recovery agency	78	52	6	2
Balance payable on assessments currently managed by debt recovery agency at 30 June	\$361,785	\$253,204	\$21,283	\$20,009
Total assessments referred to debt recovery agency for recovery action during financial year	168	112	6	2
Total principal amount referred to debt recovery agency for recovery action during financial year	\$800,418	\$371,567	\$9,760	\$18,950
Legal costs incurred (recoverable from ratepayers)	\$38,245	\$43,148	\$1,318	\$859

# procurement of goods and services

LGA s428(4)(c) and (d)

Council did not have any issues raised by the Anti-Slavery Commissioner during 2023/24.

Council has included provision in all tender and quotation requests for suppliers and contractors to affirm that goods and services will be provided in accordance with all relevant legislation, including NSW and Commonwealth Modern Slavery Acts 2018. Goods and services are also acquired under prescribed contracts provided by prescribed bodies (per section 163 of NSW Local Government (General) Regulation 2021). Inclusion of suppliers and contractors to these prescribed contracts are consequent to them providing undertakings relevant to Modern Slavery legislation.

# contracts awarded

LG REG cl 217(1)(a2)

The following contracts, over \$150,000, were awarded during the reporting year:

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT EXCL GST
1930	Proludic Pty Ltd	Fitzroy Park Playground Equipment	\$212,256
2025	Durack Civil	Construction of Kingsford Smith Park Carpark	\$1,046,303
2028	Durack Civil	Ross Lane Safety Improvements	\$3,972,611
2030	Boyds Bay Landscape And Environment	Pop Denison Park Playground upgrade - Stage 2	\$807,954
2031	CCA Winslow	Russellton Industrial Estate Subdivision Civil Construction	\$4,815,056
2035	Synergy Resource Management Pty Ltd	Teven Reserve Parkland Development	\$1,593,363
2042	The Kollektive Kendall Pty Ltd	Design, Planning and Project Management for Key Worker Housing Project	\$574,000
2051	Urban Play Pty Ltd	Ocean Breeze Reserve Playground Equipment	\$194,929
2054	Bluecoast Consulting Engineers	Ballina Coast and Estuary Coastal Management Program (CMP) - Stage 2	\$320,063
2059	Interflow Pty Ltd	Stormwater Relining Program	\$1,902,008
2069	Interflow Pty Ltd	Wastewater Relining Works	\$577,250
2074	Pensar Water Pty Ltd	Chlorination Renewal - Lennox Wastewater Treatment Plant	\$735,000
2077	Live 4 Adventure Pty Ltd	Management of Flat Rock Tent Park	\$660,000
2083	Alder Constructions Pty Ltd	Tamar Street Bus Interchange Upgrade	\$1,531,965
2084	Omega Chemicals	Supply and Delivery of Liquid Aluminium Sulphate in bulk (LGP408-4)	\$360,000
2091	Commonwealth Bank Of Australia	Banking services	\$562,751
2105	Civilwise Pty Ltd	Rock Revetment Works - North Creek and Richmond River	\$1,130,316
2115	AT&L	Preliminary Design Roadworks - Fishery Creek Bridge and Canal Bridge	\$523,217

# legal proceedings and results

LG REG cl 217(1)(a3)

## DEVELOPMENT REGULATORY FUNCTIONS

Proceedings related to development consents and regulatory functions, including costs for obtaining ancillary legal advice.

CASE REF	\$ COSTS 2023/24	ACTION	STATUS
Ooh! Media Assets Pty Ltd v BSC	\$125,800	Land and Environment Court – Class 1 Appeal Proceedings – Deemed refusal of development application 2022/33. s34 conciliation conference on 28 February 2023 was terminated, and a hearing was initially set for 3 and 4 August 2023. This hearing was adjourned pending additional information to be prepared for the Court. The matter was heard on 11 and 12 March 2024. The further information was considered and the appeal was upheld and consent orders issued.	Finalised
Impact Property Consultancy Pty Ltd v BSC	\$91,000	Land and Environment Court – Two Class 2 Appeal Proceedings – Challenging deemed refusals of two s68 LG Act applications associated with subdivision works certificates to development consents 2018/51 and 2020/284 for subdivision (The Crest, Lennox Head) and a Class 1 Appeal challenging deemed refusal of DA 2021/420 (The Crest) which seeks additional lots and a redesign of approved lots. s34 conciliation conference held on 1 December 2022. Further site investigations and design review documentation undertaken by the applicant in advance of the s34 conference resuming on 26 April 2023. The applicant's further site investigations revealed that Council's concerns were well founded necessitating a revised design. The matter was heard from 4 to 11 December 2023. The Class 1 appeal against the deemed refusal of DA 2021/420 was terminated by the applicant at the commencement of the hearing. The Commissioner delivered judgement on 26 April 2024 and dismissed both Class 2 appeals with the effect that both s68 applications and s138 application being refused.	Finalised
Jason and Joanne White v BSC	0	Land and Environment Court – Class 1 Appeal Proceedings – Challenge Council's refusal of DA 2018/381. Hearing finalised on 4 December 2020 and on 29 October 2021 the Court ruled the refusal be upheld and the appeal was dismissed. Council sought legal advice in relation to options for action for vegetation restoration on the land. A new development application DA 2022/469 was lodged. Following an extensive assessment period, DA 2022/469 was withdrawn. Further legal advice has now been sought in relation to options for action for vegetation restoration on the land.	Ongoing
GTH Resorts No.10 Pty Ltd v BSC	\$16,100	Land and Environment Court – Class 1 Appeal Proceedings – Challenging deemed refusal of development application 2022/721 comprising a seniors housing development with 148 independent living units, community facilities, manager's residence, earthworks, vegetation removal stormwater management and infrastructure works at 550-578 River Street, Ballina. The DA was reported to the Northern Regional Planning Panel for determination on 30 November 2023. The Panel determined to refuse the DA. s34 conciliation conference held 8 March 2024 and subsequently terminated. The matter was ultimately heard 16 to 23 September 2024. The Court granted leave to the applicant on several occasions, including just prior to and during the hearing, to amend the proposed development and to provide numerous technical documents and updated plans and reports to accompany the amended proposals and to address outstanding technical deficiencies. The proposed development before the Court at the hearing is considerably different from the proposal originally appealed against and that refused by the NRPP. The commissioner has reserved judgement.	Ongoing



# legal proceedings and results (cont)

LG REG cl 217(1)(a3)

CASE REF	\$ COSTS 2023/24	ACTION	STATUS
Alstonville Agricultural Society Inc v BSC	\$8,400	Land and Environment Court – Class 1 Appeal Proceedings – Order Issued for Unauthorised Works under Schedule 5 of the Environmental Planning and Assessment Act 1979 on 21 September 2023 to the Alstonville Agricultural Society Inc. regarding the unlawful erection of stock holding yards at the Alstonville Showground. The applicant lodged a Class 1 Appeal against the Order. A DA for the use of the stockyards lodged in January 2024. s34 conciliation conference held on 30 April 2024. Agreement was reached to modify the terms of the Order to alter the timeframe for demolition of the stockyards to align with the withdrawal or final determination of the DA. The Court disposed of the proceedings following agreement on the amended Order.	Finalised
Trevor Brand v BSC	\$20,500	Land and Environment Court – Class 1 Appeal Proceedings – Refusal of DA 2022/333 for alterations and additions to existing dwelling house, two lot Strata Title subdivision and construction of a new dwelling house. The matter was heard 29 - 31 July 2024. The commissioner has reserved judgement.	Ongoing
Compliance	\$2,600	19 Old Pacific Highway, Newrybar	
Compliance	\$3,300	254 Hutley Drive, Lennox Head	
Compliance	\$29,400	Other compliance, insurance and planning agreements	

## CONTRACT DISPUTES

Contract disputes can at times involve legal action. During this period Council was not involved in any disputes in respect to contracts.

## PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY

During this reporting period, the Council paid out over \$18,984 in public liability claims and \$6,316 in professional indemnity claims.

## INDUSTRIAL RELATIONS

During this reporting period there were no industrial relations legal proceedings or legal advice obtained.

# planning agreements

environmental planning and assessment act 1979 s7.5(5)

A planning agreement (PA) is a voluntary agreement entered into by a planning authority (such as Ballina Shire Council) and a developer and/or property owner. Under the agreement a developer agrees to provide or fund public amenities and public services, transport or other infrastructure. The following agreements were current in 2023/24.

- 59 Main Street, Alstonville Planning Agreement (June 2023)
- Ballina Heights Commercial Centre Planning Agreement (January 2023)
- Epiq Community Facilities Planning Agreement (July 2020)
- 74 Ballina Street Lennox Head Planning Agreement (June 2020)
- 550 – 578 River Street West Ballina (Burns Point Ferry Road) – (June 2017)
- Teven Road Transport Precinct Planning Agreement (June 2016)
- Cumbalum B Precinct Planning Agreement (September 2012)
- Henderson Farm Voluntary Planning Agreement (May 2011).

# private works

LGA s67(2)(b) and (3) and LG REG cl 217(1)(a4)

In accordance with section 67 of the Local Government Act, Council is permitted to provide, at current approved market rates, specific services on private land. Any private works carried out in 2023/24 were charged as per Council's adopted fees and charges.

Two murals were produced on privately owned walls at the Tamar Street Carpark as part of the Ballina Street Art Project at an estimated cost of \$20,000.

In line with Section 67, the street art project was reported to the September 2023 and February 2024 Council Meetings.

# developer contributions and levies

EPA Reg 2021 cl 218A

For the 2023/24 financial year Council received \$3,358,000 in section 7.11 contributions and levies and expended \$1,205,000 under the following contribution plans:

- Cumbalum Urban Release Area Precinct A Contributions Plan 2015
- Ballina Shire Open Space and Community Facilities Contribution Plan 2016
- Ballina Shire Open Space and Community Facilities Contributions Plan 2022
- Ballina Shire Heavy Haulage Contributions Plan 2019
- Ballina Shire Contributions Plan
- Ballina Shire Roads Contribution Plan Version 4.2 2021.

Contribution expenditure is outlined in the Appendix 6.

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT (\$) EXPENDED
Land acquisition, playing fields and courts construction	\$5,012,411	
Land acquisition, embellishment of the district park	\$2,475,519	
Land acquisition, construction of community centre	\$1,120,300	
Land acquisition, construction of playing fields access road north of Sandy Flat Road and box culverts	\$1,884,396	
Pacific Highway road works - Ross Lane Interchange Roundabouts and Overbridge	\$10,900,000	
Indoor sports and events complex	\$9,350,000	
Ballina district parks embellishment	\$2,500,000	\$14,000
Lennox Head playing fields embellishment	\$1,794,000	
Plateau playing fields embellishment	\$1,300,000	
New and upgraded playgrounds	\$2,600,000	
Upgrade local and district parks and foreshore areas	\$2,500,000	
New multipurpose outdoor courts	\$600,000	
Fripp Oval amenities and facilities upgrade	\$1,200,000	
Saunders Oval amenities and facilities upgrade	\$1,000,000	
Skennars Head Fields amenities and facilities upgrade	\$1,000,000	
New and upgraded cycling and skating facilities	\$2,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Kingsford Smith Reserve	\$15,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Commemoration Park	\$3,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Missingham Park	\$7,000,000	
Alstonville Cultural Centre refurbishment and expansion	\$10,800,000	
Library space expanded	\$2,190,000	
Wigmore Hall upgrade	\$1,164,000	
Kentwell Centre Expansion	\$2,000,000	

# developer contributions and levies (cont)

EPA Reg 2021 cl 218A

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT (\$) EXPENDED
Community halls / spaces upgrades	\$1,000,000	
New library and cultural hub at Ballina town centre	\$21,000,000	
New Aboriginal cultural centre in Ballina	\$600,000	
Eltham Rd and Bath St sealing works	\$47,000	
Wardell Road	\$38,000	\$1,000
Teven Bridge	\$130,000	\$130,000
Link Road	\$2,818,000	
Western Arterial	\$34,845,328	
Western Arterial (Land Component)	\$829,850	
River Street Fisheries Creek Bridge to Tweed Street - Four Laning	\$4,276,201	\$439,000
Tamarind Drive, North Creek Road to Kerr Street - Four Laning	\$7,884,246	
River Street, Upgrade Fisheries Creek Bridge	\$5,879,777	
Tamarind Drive, Duplication of North Creek Canal Bridge - Separate Two Lanes	\$4,409,832	
River Street, Fisheries Creek Bridge to Southern Interchange of Bypass - Four Laning	\$10,543,508	\$86,000
Other River Street Improvements (Land Component)	\$146,994	
Hutley Drive Extension	\$14,832,850	\$50,000
Bangalow Road / Hogan Street - new Left In / Left Out	\$734,972	
Angels Beach Drive / Sheather Street - new Left In / Left Out	\$668,156	
Angels Beach Drive / Sheather Street - LILO (Land Component)	\$120,268	
North Creek Road and Bridge	\$21,381,006	\$439,000
North Creek Road and Bridge (Land Component)	\$13,363	
Ross Lane Improvements – West	\$5,153,418	
Ross Lane Improvements – East	\$11,652,648	
Ross Lane Improvements - East (Land Component)	\$106,905	

# developer contributions and levies (cont)

EPA Reg 2021 cl 218A

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT (\$) EXPENDED
Tintenbar Road / Teven Road - Climbing Lanes	\$2,138,101	
Tintenbar Road / Teven Road - Climbing Lanes	\$2,138,101	
Tintenbar Road / Teven Road - Climbing Lanes (Land Component)	\$1,336	
Tamarind Drive to Southern Cross Drive - Right Turn Ban	\$173,721	
North Creek Road / Reservoir Road / Hutley Drive, Traffic calming	\$3,073,520	
River Street / Cherry Street Roundabout	\$1,282,860	
River Street / Moon Street Roundabout	\$1,282,860	
Tamar Street / Cherry Street Roundabout	\$708,246	
Angels Beach Drive / Bangalow Road Roundabout Lanes Extensions	\$986,375	
Ballina Heights Drive	\$5,345,251	
Cumbalum - Interchange	\$3,806,955	
Cumbalum Interchange, upgrade eastern roundabout	\$837,418	
Sandy Flat Road	\$3,321,293	
North Creek Road - Tamarind Drive to Southern Cross Drive, 4 lane	\$1,580,381	
Tamarind Drive, 4 lanes Highway to Flathead Lane & North Creek Road approaches	\$2,891,015	
Bangalow Road, additional Lane, 200m east from Angels Beach Drive	\$1,374,245	
Byron Bay Road/Hutley Drive Roundabout and connection to Hutley Drive	\$3,212,495	
Byron Bay Road/Hutley Drive Roundabout, Land Component	\$1,742,837	
Improvements to Coast Road / North Creek Road / Byron Bay Road/Ballina Street Roundabout	\$1,650,414	
Barlows Road Link	\$7,756,000	\$46,000
<b>Total</b>		<b>\$1,205,000</b>

# contributions and donations

LGA s356 and LG REG cl 217(1)(a5)

Section 356 of the Local Government Act enables Council to make donations or provide financial assistance to persons or groups. This assistance includes contributions for:

- Donations - Financial Assistance \$66,015, plus Additional Donations funds awarded by Council in 2023/24 (outside of the annual application process) \$9,000
- Sporting Groups - Capital Assistance \$20,000
- Festival and Event funding \$134,000
- Rates and charges for community groups \$73,317 (includes estimate water and wastewater usage of \$7,530)

For the 2023/24 financial year contributions and donations are listed in the following tables.

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2023/24		\$
Ballina Breast Cancer Support Group	Venue hire - meetings	576
Lennox Head Playgroup	Venue hire – Lennox Head Cultural Centre	1,100
Dementia Inclusive Ballina Alliance	Symposium - Dementia Awareness week 2023	2,700
Ballina Region for Refugees	To settle a refugee family in Ballina Shire	1,000
The Rotary Club of Ballina-on-Richmond	Venue hire - Domestic and Family Violence Community walk	3,000
Combined Sports Lennox Head Carols Committee	Christmas Carols in the park at Williams Reserve	5,000
Ballina and District Ministers Association Incorporated	Ballina Riverside Carols	5,000
Lennox Head Residents' Inc Heritage Committee	Venue hire - Love Lennox Festival and public and personal liability insurance costs	500
Northern NSW Helicopter Rescue Service Limited	Essential engineering tools for Lismore airbase, which serves the Ballina community	1,000
Our Kids	Temporary fencing costs through Council for Our Kids Day Out	1,000
Lions Club of Lennox Head Inc	Administration costs for the club	2,000
Riding for the Disabled (NSW) Ballina & District	New riding saddle for disabled children	836
Volunteer Marine Rescue NSW	Purchase, installation and configuration of 5 computers	2,200
Volunteer Marine Rescue NSW	Insurance and maintenance costs for Ballina Jetboat	9,000
Ballina Hot Meal Centre	Cost of food staples to provide meals	1,000
Rous Mill and District Memorial Hall	Termite eradication, insurance and maintenance costs	5,025
Rotary Satellite Club of Ballina Lifestyle	The purchase of two new recycling cages and fittings	1,200
Ballina Lighthouse RSL Day Club	Venue hire - Richmond Room	4,500
Alstonville RSL Tibouchina Day Club	community transport, venue hire - Rous Mill Hall	4,500
Lennox Community Gardens Inc	Welcome and information signage for the gardens	746

# contributions and donations (cont)

LGA s356 and LG REG cl 217(1)(a5)

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2023/24		\$
Ballina Hockey Club Inc	Rates, water and electricity charges and crown rent	1,500
Community Sewing Group	Venue hire - Northlakes Hall and incidental costs	991
Lennox Head Residents Association	Venue hire - CWA Hall and public liability insurance costs	500
Lions Club of Ballina Inc	Venue hire - Richmond Room	1,815
Community Christmas Lunch	Cost of food staples to provide meals	1,000
Pearces Creek Hall	Insurance costs	3,600
Rous Public School P&C Association	Rous Bonfire Night and Fireworks	2,500
Northern Rivers Pickleball	Tournament equipment and office supplies	900
Ballina Croquet Inc	Design and construction of portable croquet equipment	500
Wollongbar Progress Association	Cost of the installation of an alarm system	3,600
Ballina and District Historical Society	Cost of cooling and heating solutions for the museum	2,604
Alstonville Wollongbar Chamber of Commerce	Event costs for an inaugural Community Christmas Night Market	1,000
Lennox Head Public School P&C Association	Pie warmer for the canteen	500
Lennox Head Chess Club Inc	Insurance costs and venue hire	2,122
<b>TOTAL</b>		<b>\$75,015</b>

\* funds awarded outside of the annual application process

# contributions and donations (cont)

LGA s356 and LG REG cl 217(1)(a5)

CAPITAL ASSISTANCE SPORTING GROUPS 2023/24		\$
Ballina Rugby Club Inc	Construction of a steel framed covered grandstand to include disabled access and viewing facilities.	10,000
Ballina Little Athletics	Upgrade Chickiba Park Clubhouse and kitchen facilities	10,000
<b>TOTAL</b>		<b>\$20,000</b>

FESTIVAL AND EVENT FUNDING 2023/24		\$ALLOCATED	\$ACQUITTED
Lennox Head Chamber of Commerce	Love Lennox Festival	20,000	20,000
Le Ba Boardriders	Skullcandy Oz Grom Open	20,000	20,000
Quota Alstonville Inc	Craft and Garden Fair	8,000	8,000
Alstonville Agricultural Society	New Years Eve Family Festival	20,000	20,000
Truckstop Sk8	Fair Go Skate Comp	6,000	6,000 + 4,000*
Tancred Holdings	A Taste of Ballina	15,000	0**
Harvest Newrybar	Newrybar Producers Festival	12,000	0**
Summerland Farm	Winter Feast	5,000	5,000
Lennox Sessions Inc	Nor'easter Weekend of Music	12,000	12,000
Greenhouse Events Pty Ltd	Byron Bay Film Festival	2,000	2,000
<b>TOTAL</b>		<b>\$120,000</b>	<b>\$97,000</b>

\* Skate Park budget

\*\* funds not acquitted and not used



# contributions and donations (cont)

LGA s356 and LG REG cl 217(1)(a5)

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Ballina / Lismore SLSC	1,171
Lennox / Alstonville SLSC	5,487
Surf Life Saving FNC Branch Inc	1,539
CWA of NSW (Ballina)	1,456
Alstonville Agricultural Society	10,851
Fox St Preschool	1,039
Biala School	1,039
Rainbow Children's Centre	8,899
Ballina Playgroup	1,039
River Street Children's Centre	1,039
Wigmore Hall	1,039
Lennox Scouts	1,039
Lennox Preschool	1,039
Tintenbar School of Arts Trustees	2,328
Wardell Hall	4,836
Rous Mill Hall	2,596

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Meerschaum Vale Hall	1,864
Pimlico Hall	1,035
Pearces Creek Hall	2,128
Alstonville Scouts	75
McLeans Ridges Hall	3,032
Alstonville RSL Sub Branch Hall	3,148
Alstonville Plateau Historical Society	4,136
Ballina Scouts	1,039
Ballina Jetboat Surf Rescue	1,152
Ballina Community Gardens Inc	1,039
Newrybar Hall	3,196
Alstonville Community Preschool	1,114
Wollongbar Preschool	1,039
Wollongbar Community Hall	1,089
Marine Rescue NSW	1,559
Lennox Head Community Gardens Inc	236
<b>TOTAL</b>	<b>73,317</b>

# contributions and donations (cont)

LGA s356 and LG REG cl 217(1)(a5)

CORPORATE SPONSORSHIP		\$
Geolink	Annual Tree Planting Day	\$1,000
Screenworks	Regional to Global Screen Forum	\$2,000
Westpac Rescue Helicopter Ballina	North Coast Show n Shine	\$500
Bundjalung Stingrays	Murri Junior Knockout	\$500
Business NSW	Regional Awards	\$3,000
Regional Development NSW	North Coast Female Leadership Forum	\$600
Bluesfest	Byron Bay Bluesfest	\$25,000
Business NSW	Economic Breakfast	\$2,000
Country As Teacher	Bundjalung Cultural College Camp	\$1,000
Rotary District 9640 Conference	Conference	\$2,000
NSW Training Awards	North Coast Training Awards	\$1,000
PASH Consortium - NSW Health	PASH Adolescent Conference	\$2,064
<b>TOTAL</b>		<b>40,664</b>

# corporations, partnerships, cooperatives and joint ventures

LG REG cl 217(1)(a8)

Council was party to the following partnerships, cooperatives and joint ventures:

## **STATEWIDE MUTUAL**

Mutual arrangement with various NSW local government authorities to acquire insurance coverage and best practice systems for risk management.

## **RICHMOND-TWEED REGIONAL LIBRARY**

A jointly funded relationship with other Councils in the Richmond-Tweed to provide library services throughout the region. Lismore City Council delivers these services on behalf of the member Councils.

## **NORTH EAST WEIGHT OF LOADS GROUP (NEWLOG)**

Enforces vehicle weight limits, to reduce damage to Council classified roads and thus decrease road maintenance costs.

## **NORTH EAST WASTE FORUM (NEWASTE)**

This cooperative pursues effective disposal of waste on a local and regional basis. This group operates in lieu of a Regional Waste Council under NSW legislation.

# delegates external bodies

LG REG cl 217(1)(a6)

## **COUNTY COUNCILS**

Ballina Shire Council is a constituent member of Rous County Council which exercises Water Supply, Weed Biosecurity and Flood Mitigation functions on our behalf.

## **OTHER GROUPS**

Council has formal arrangements with several local management groups that have authority for the care, control and management of reserves, surf clubs, halls, sporting facilities, preschools, cultural facilities and youth centres. Licenses are reviewed within twelve months of each local government general election. A list of these committees together with general license conditions is available from Council's Customer Service Centre.

# controlling interest in companies

LG REG cl 217(1)(a7)

Council held no controlling interests in any company for the reporting period.

# stormwater levy and services

LG REG cl 217(1)(e)

Income raised from the stormwater levy in 2023/24 to fund the replacement and upgrade of stormwater networks at the following locations:

SITE / LOCATION	\$
John Sharpe Street, East Ballina	94,000
Alison Avenue, Lennox Head	27,000
Dalwood Road Culvert, Rous Mill	85,000
Cronulla Street, East Ballina	185,000
Hindmarsh Street, East Ballina	32,100
Total	\$423,100

# coastal protection services

LG REG cl 217(1)(e1)

Ballina Shire Council applied no annual charge for coastal protection services during the reporting period.

The coastal protection works provided and coordinated by Council included the maintenance of rock walls and groynes and the replenishment of sand.

Volunteers planted natives to assist in sand accretion at several dune locations along the shire's coastline.

# enforcement and compliance with companion animals act

LG REG cl 217(1)(f) and companion animals act 1998

## LODGEMENT OF POUND COLLECTION DATA TO THE OFFICE OF LOCAL GOVERNMENT (OLG)

Animal Shelter collection data for the reporting period was lodged with the Office of Local Government in September 2024.

## LODGEMENT OF DATA RELATING TO DOG ATTACKS WITH OLG

Council notifies the OLG within 72-hours where possible when Council officers have investigated complaints of dog attacks. A total of 102 dog attacks either on a person and/or animal were reported to the OLG for 2023/24.

## COMPANION ANIMALS FUND EXPENDED AS PER S85(1A)

Council received approximately \$45,971 from the Companion Animals Fund for the 2023/24 year. These funds were used for companion animal management, education programs, the maintenance and upkeep of Council's Animal Shelter and towards the wages of Rangers.

The Minister for the Office of Local Government has requested local councils conduct audits of the NSW Companion Animals Register for dogs and cats not registered.

Council regularly reviews the NSW Register for Ballina Shire and every four months conducts audits of animals not registered. This has resulted in an increase in animals registered and has improved the accuracy of information held.

## ANIMAL MANAGEMENT ACTIVITIES EXPENDITURE

Expenditure for animal management activities including wages, cleaning and maintenance of the animal shelter, and veterinary expenses was in excess of \$470,000 for 2023/24.

POUND DATA SUMMARY 2023/24	CATS	DOGS	TOTAL
Seized and transferred to council's facility including abandoned/stray/roaming	31	108	139
Surrendered by owners	16	32	48
Released to owners	14	90	104
Euthanised	6	18	24
Sold	0	0	0
Released for rehoming	23	28	51
Died at council's facility	0	0	0
Stolen or escaped from council's facility	1	1	2

RANGER ACTIVITIES 2023/24	TOTAL
Dog attacks	102
Barking dog complaints	97
Roaming dog complaints	321
Dog collection	130
Dog defecation complaints	19
Cat nuisance complaints	15

# enforcement and compliance with companion animals act (cont) LG REG cl 217(1)(f) and companion animals act 1998

## COMPANION ANIMALS MANAGEMENT PLAN

Council reviewed its Companion Animals Management Plan in September 2021. This Plan sets out how Council will fulfill its responsibilities under the NSW Companion Animals Act.

Council is aware how important pets, particularly dogs and cats, are to many people and this plan aims to work with the community to promote responsible dog and cat ownership and to provide a healthy environment in which animals, their owners and the wider community can comfortably live.

The Management Plan also details the areas where dogs can be exercised off-leash and areas where dogs are prohibited.

In order for Council to achieve the objectives of the Companion Animals Management Plan a series of actions outline how the plan will be delivered and the measures to assess the effectiveness our implementation.

So far we have implemented procedures and processes for:

- Barking dogs
- Roaming dogs
- Dangerous dog management
- Dog attack investigation
- Animal release procedure from the Animal Shelter
- Chip N' Check Program Microchip and Desexing Marketing Campaign

Council understands the joy people get from owning animals and is trying to find a balance that suits the entire community. We have continued to promote microchipping and desexing prior to registration and encourage dog owners to pick up after their pets and use bags from the dispensers publicly available at various sites around the Ballina Shire.

Council has also completed works to improve the safety of the Compton Drive off-leash dog exercise area and embellished the area by installing a dog agility exercise component.

The Companion Animal Management Plan and other educational material can be viewed on Council's website [ballina.nsw.gov.au](http://ballina.nsw.gov.au)

## OFF-LEASH DOG AREAS

Council recognises the importance of dogs being allowed time to exercise unrestrained and provides seven (7) off-leash dog exercise areas in Ballina Shire.

1. Bicentennial Gardens, the northern area of reserve, Ballina
2. Compton Drive, East Ballina
3. Gap Road, Alstonville
4. Seven Mile Beach, north of Lennox Head-Alstonville Surf Lifesaving Club, Lennox Head
5. Ballina Heights Estate, eastern reserve area, Ballina Heights
6. Headlands Drive drainage reserve, Skennars Head
7. The Spit, Ballina

## DOG PROHIBITED AREAS

Council has a number of beaches where dogs are not permitted to enable people to visit and enjoy these places without interaction with dogs.

- Lighthouse Beach
- Shelly Beach
- Flat Rock Reef
- The Serpentine
- Sharpes Beach (northern end during surf patrols)
- Seven Mile Beach (south of identified beach access track located north of the Lennox Head Surf Lifesaving Club)
- Chickiba Lake, north/eastern corner surrounding migratory and shorebirds roosting area
- Lake Ainsworth and surrounding foreshore/reserve
- Shaws Bay Beaches
- Fire trail end of Camp Drewe Road, Lennox Head

Under the Act, dogs are not permitted in certain public places and Council monitors these areas for non-compliance.

# capital expenditure

office of local government capital expenditure guidelines

Ballina Shire Council's capital works projects are reported in Appendix 6.

# carers recognition

carer's recognition act 2010 s8(2)

Council is not considered a 'human service agency' under the Carers Recognition Act 2010.

# fisheries management

fisheries management act 1994 s220ZT

Council does not have any current obligations under this provision of the Act.

# swimming pool inspections

swimming pools act 1992, s22F(2) + reg 2018 cl 23

240 Inspections of private swimming pools conducted in 2023/24 included:

- **13** inspections of tourist and visitor accommodation under Clause 23A of the Regulation.
- **11** inspections of premises with more than 2 dwellings under Clause 23B of the Regulation.

The results of these inspections included:

- **122** Compliance Certificates issued under section 22D of the Act for the above premises and where the owner applied for an inspection under section 22C.
- **34** inspections resulting in the issue of certificates of non-compliance under section 22C of the Act.

# public interest disclosure

public interest disclosures act 1994 no.92

+ reg 2011 cl 4

Council lodges a six-monthly return to the NSW Ombudsman reporting any disclosures made under the NSW Public Interest Disclosure Act 1994.

Nil disclosures were made in the reporting period. The six-monthly reports are included in Appendix 3.

# public access to information

government information (public access) act 2009 s125  
+ reg 2018 cl 8

Council is committed to the proactive release of information under the Government Information (Public Access) Application (GIPA Act 2009). The GIPA Act stipulates access arrangements as follows:

**MANDATORY DISCLOSURE** allows a large amount of information to be available free of charge on Council's website.

**PROACTIVE RELEASE** allows some types information not published on Council's website to be available for viewing unless there is an overriding public interest against its release.

**INFORMAL ACCESS** allows information to be released in response to an informal request unless there is an overriding public interest against its disclosure.

**FORMAL ACCESS** where informal access is not possible, formal GIPA procedures and associated fees apply.

Formal applications for information under GIPA should be accompanied by a \$30 application fee. A \$30 per hour processing fee is charged to access documents that are not for personal information (about the applicant) and cannot be obtained under other legislation.

Council's GIPA Act Annual Report 2023/24 was developed in accordance with Section 125 of the GIPA Act and outlines access requests made during the reporting period (see Appendix 4).



# disability inclusion

## disability inclusion act 2014 s13(1)

Council's Disability Inclusion Action Plan (DIAP) has been prepared to meet the requirements of the NSW Disability Inclusion Act 2014. Council's new DIAP was endorsed by Council in September 2023 and it will remain in place until 2026.

Council's Disability Access Reference Group continues to provide Council with advice on development applications, proposed redevelopments and a broad range of access and inclusion issues.

Council has undertaken a range of projects and implemented actions that directly support the needs of people with disabilities. We aim to ensure that access and inclusion is a key consideration in all areas of our services and operations. Recent projects delivered under the four key areas as identified by the NSW Government and in Council's DIAP include:

### PROMOTE POSITIVE COMMUNITY ATTITUDES AND BEHAVIOURS

- Access Reference Group continues to provide advice to Council on disability access and inclusion issues.
- Utilise community connect to promote the work of organisations that support the needs of people with disabilities.
- Provided disability awareness training to all council staff.
- Membership of Dementia Inclusive Ballina.
- Sponsorship of Dementia Inclusive Ballina symposium.

### WORK TO CREATE LIVEABLE COMMUNITIES

- Lennox Head Park upgrade includes accessible pathways, toilets and viewing points.
- Pop Denison Park upgrades includes, accessible playground equipment, pathways, BBQ facilities, picnic areas and accessible toilet.
- Beach wheelchairs available for hire free of charge.
- Signalised pedestrian crossing located in West Ballina provides a safer crossing point option for people with disabilities.

- Playground upgrades include accessible play options.
- MLAK keys given to residents free of charge.
- Accessible toilets remain unlocked throughout the day, and residents gain access afterhours via use of MLAK keys.
- Increased the number of accessible parking spaces across the shire.

### IMPLEMENT SYSTEMS AND PROCESS

- Website is compliant with Website Content Accessibility Guidelines (WCAG) 2.0 Level AA.
- Council staff participated in disaster planning to better prepare for the needs of People with Disabilities during disasters.
- Auslan interpreter available at Council meetings and community consultations as requested.
- Council information and communication material are available in alternative formats.
- Council design engineers are incorporating accessible design features into public space designs.

### SUPPORT EMPLOYMENT OPPORTUNITIES

- Adopted Equal Employment Opportunity Management Plan, which includes strategies to improve options for people with disability to have better access to employment.
- Accredited employer under the NDIS.
- Continue to support the employment of individuals with low to medium physical and intellectual disabilities within Council's Open Spaces section.

The Disability Inclusion Action Plan 2023-2026 can be viewed in Appendix 5.

# 03

## *appendices*

---



# appendices

	<b>A1</b> DELIVERY PROGRAM FINAL REPORT JUNE 2024
	<b>A2</b> COUNCILLOR FACILITIES + EXPENSES POLICY
	<b>A3</b> PUBLIC INTEREST DISCLOSURES 2023/24
	<b>A4</b> GIPA ACT 2009 ANNUAL REPORT 2023/24
	<b>A5</b> DISABILITY INCLUSION ACTION PLAN
	<b>A6</b> CAPITAL EXPENDITURE
	<b>A7</b> FINANCIAL STATEMENTS

A1

***delivery program  
final report june 2024***








# **Delivery Program / Operational Plan results as at 30 June 2024**


## Corporate and Community Division

### Commercial Services (Property)

Code	Program Action	Comments	On Target?
PE1.3b	Progress Ballina Marina (Trawler Harbour) Master Plan	State Government still requires Council to undertake all planning works with no guarantee of a financial return.	
PE3.1a	Progress availability of land at the Russellton Industrial Estate	Project is progressing in accordance with timeline. Anticipated completion date October 2024.	
PE3.1b	Progress availability of land at the Southern Cross Industrial Estate	Ongoing wet weather has delayed pavement rectification works and final sealing of roads. Completion of civil construction works expected by August 2024.	
PE3.1c	Progress redevelopment of 71 Tamar Street, Ballina	Site cleared and operational as a car park.	
PE3.2b	Progress development of Wollongbar Residential Land Holding	Consultants appointed to undertake planning design work. Plans are on public exhibition, where the outcome will be reported to Council in August 2024.	







## Communications and Customer Service

Code	Program Action	Comments	On Target?
CC1.2m	Ensure Business Continuity Plans (BCPs) remain contemporary	BCPs reviewed and all contemporary.	
CC2.2a	Support Council initiated volunteer programs (Airport, Gallery etc.)	<p>Provided weekly updates to volunteers regarding changes to visitor experiences and services in the destination.</p> <p>Six new volunteers inducted (5 for airport).</p> <p>A famil was held in May 2024 to Crawford House and Summerland Farm, and we hosted a volunteer thank you morning tea at Ignite Studios during Volunteer Week.</p>	
EL1.1c	Prepare Council's Annual Report	This was complete in November 2023. The 2023/24 Annual Report will be prepared for this November 2024.	
EL1.3a	Approach State and Federal Governments on local issues	<p>Representations made and meeting with: Minister Jenny Aitchison, Minister for Regional Transport and Roads</p> <p>Housing Round Table with Minister for Housing The Hon. Rose Jackson MLC and Janelle Saffin MP</p> <p>Minister Paul Scully regarding employment land Southern Cross Industrial Precinct Expansion</p> <p>Meeting with NSW Reconstruction Authority A/CEO Mal Lanyon APM and Susie George</p>	
PE1.1a	Participate in and leverage opportunities to market the Ballina Coast and Hinterland	<p>Submitted copy for the flipside of Community Connect. Increased interest and positive feedback on visitor guide.</p> <p>Social media statistics: Instagram 1,4000 new followers, 187.7K accounts reached (190% quarter increase). Facebook 7,705 followers, 167.1K reach (50.4% quarter increase). New TikTok platform - video 56K views and 190 new followers.</p> <p>Silver in NSW Top Tourism Towns. Finalists North Coast Tourism Awards for Tourism Services, Innovation and Young Business Leader. Four other Ballina Shire finalists in the Awards, all of which received support from VIC to apply.</p>	




Code	Program Action	Comments	On Target?
PE1.1b	Implement Destination Management Plan	<p>COM 1 - Developed/distributed regular marketing materials.</p> <p>COM 2 - Significant social media growth and released updated visitor guide.</p> <p>COM 3 - Secured LGNSW 2026 Water Management Conference and engaged in DNC events.</p> <p>COM 4/MGT 11 - Extended visitor guide distribution.</p> <p>COM 5 - Ballina Silver in Top Towns Award; staff received extensive training and added 330 ATDW listings.</p> <p>COM 06 - Maintain destination library on the website.</p> <p>COM 07 - Gathered industry feedback and conducted extensive media outreach.</p> <p>COM 08 - Joined sponsored business events.</p> <p>COM 09 - Submitted articles to highlight local businesses and tourism.</p> <p>COM 10/12 - Started brand refresh with new strategy and training.</p> <p>COM 11 - Added family itinerary to the website.</p> <p>COM 13 - Achieved 136,002 website clicks year-to-date.</p> <p>COM 15 - 5-hour social media and branding training for VIC staff.</p> <p>COM 16 - Contacted sporting clubs for event bids and provided support.</p> <p>COM 18 - Developing digital itineraries for the next fin year.</p> <p>INV 01 - Enhancing walks with the Sound Trails project.</p> <p>INV 06 - Ongoing volunteer training at BBGA, with five new volunteers.</p> <p>INV 07 - Recorded visitor requests to identify service gaps.</p> <p>MGT 02 - Team Leader attended meetings to build business relationships.</p> <p>MGT 05 - Regular updates to the industry database and targeted marketing.</p> <p>MGT 06 - Provided submit weekly local event bulletins.</p> <p>MGT 9 - Promoted tourism careers at DNSW workshops.</p> <p>MGT 17 - Input to the North Coast Convention Centre feasibility study.</p> <p>MGT 24 - Provided collaborative marketing, free training, and promoted online training.</p>	






## Financial Services

Code	Program Action	Comments	On Target?
EL2.1d	Pursue compliance with the Fit for the Future Benchmarks	The Long-Term Financial Plan (LTFP) outlines the forecast operating results of the general fund for a 10-year timeframe. Following review and exhibition of the draft Delivery Program and Operational Plan documents, the current LTFP was adopted in June 2024. The current LTFP forecasts indicates the General Fund will reach a break-even operating result in 2027/28. In the longer term, it will continue to be necessary to reduce operating expenditure in real terms, and it may be necessary to consider increased income levels to ensure the General Fund reaches a consistent healthy operating position.	
EL2.1j	Seek approval for a non-compulsory dividend from Wastewater	A workshop was held with the Department of Climate Change, Energy, the Environment and Water (DCCEEW) in June 2024. The results of the assessment are still unknown and the timing of any expectation of allowing Council to take a dividend in 2023/24 are also unknown.	
EL2.3d	Risk management practices align with insurer and legislative requirements	Insurance renewals complete. Council's insurer Statewide has provided Council with a Continuous Improvement Pathway (CIP) for 2024/25 which will commence shortly.	
EL2.3e	Implement pro-active internal audit program	The Data Governance audit was conducted in April/May 2024 with an inadequate finding. The results were reported to the June 2024 Audit Risk and Improvement Committee. The Internal Audit plan was endorsed for 2024/25.	
EL2.3f	Implement organisation-wide Risk Management Framework	Council continues to work on Risk Management Framework and the Internal Risk Management Group. The area of focus for the quarter was Cyber Security in Local Government, with a report prepared by our Information Services Manager on our compliance with the NSW Audit Office's recommendations. This information was also tabled at the Audit Risk and Improvement Committee.	
EL2.3g	Implement Risk Management and Internal Audit Guidelines for ARIC	The Audit Risk and Improvement Committee (ARIC) meeting reviewed Data Governance at the June 2024 meeting. The ARIC chair presented an Interim Report for the 2023/24 period that will be reported to the July 2024 Ordinary meeting. The Internal Audit Plan was endorsed for the 2024/25 period. A performance assessment of ARIC has been conducted and will be reported to the July 2024 Council meeting.	

## Information Services


Code	Program Action	Comments	On Target?
EL2.2a	Implement technology to generate productivity gains	Migration of core business system (Authority) to a cloud-based service postponed due to functionality shortfalls, with new date for migration now in November 2024. Integration between Novoplan and Authority in final testing phase.	
EL2.2b	Implement Smarter Places Initiatives	Internet of Things (IoT) gateways have been installed at two reservoirs to provide coverage.  This will allow connection of IoT devices to the LoraWAN network. Project has been temporarily put on hold due to staff resourcing.	
EL2.2c	Continuous improvement of Council's cyber security	End-point security solution has been replaced with the new solution being rolled out across all network devices.  Work continues on the development of an Essential Eight implementation dashboard with Council's SIEM provider.	

## People and Culture



Code	Program Action	Comments	On Target?
CC1.1i	Implement NSW Child Safe Standards across Council	During this quarter Council has reviewed Child Safe Training from the Office of the Children's Guardian and is currently building a training course in our learning management system. Staff training has been scheduled for July. Slides have been drafted on the Child Safe Code of Conduct to be included in our Code of Conduct training sessions for all staff. A child safety clause has been included in the Apprenticeship/ Traineeship Services tender. A Child Safe working group meeting was held in June with a review of membership to include other sections of Council.	
CC2.3a	Implement Equal Employment Opportunity Management Plan	A new Equal Employment Opportunity Management Plan and Diversity, Equity and Inclusion Policy were prepared and presented to the Consultative Committee and adopted by Council in June 2024. Additional staff attended a demonstration for interactive training on Diversity Equity & Inclusion and a proposal is being considered. Council coordinated submissions for female employees for the 2024 Ministers Awards for Women in Local Government. Additional criterion included in tender specifications for Traineeship/ Apprenticeship Services, on demonstrated experience partnering with local providers / organisations to secure and support apprentices from our EEO target groups (including Aboriginal and Torres Strait Islander, women, disability and cultural diversity). Council has a blog on Careers at Council running through June and July and this includes information on diversity initiatives, our supported employment program and hosting apprentices/ trainees.	
EL3.2d	Implement strategies that increase female participation in the workforce	Council's Learning and Development Officer met with female trainees to discuss opportunities for Council to attract more females into trade or field-based roles. Council was advised we were unsuccessful for the Investing in Women Funding Program however there are still opportunities to partner with Novaskill and offer opportunities for work placements. Council met with Real Futures for Women to discuss employment opportunities for indigenous females, including traineeship/ apprenticeship opportunities.	






## Civil Services Division

### Assets Management

Code	Program Action	Comments	On Target?
EL2.1k	Ensure Asset Management Framework remains contemporary	Previous reporting has identified the creation of an assets team during the period has enabled us to significantly advance the development of the framework relative to previous years. The highlights include an improved outcome for the capitalisation process, new business rules and system improvements that will deliver efficiencies in the capitalisation process next year, a new asset management plan for our Water and Wastewater assets is in final draft and this project will be completed shortly, a pilot project to model the implementation of the asset management module is complete, an internal audit report was undertaken and actions implemented and we now have robust governance arrangements which will lead the ongoing development of our systems and processes in the future.	



### Engineering Works

Code	Program Action	Comments	On Target?
CC3.3m	Implement Pedestrian Access and Mobility Plan (PAMP)	Footpath works were completed at Green Street Alstonville and Gibbon Street Lennox Head. Works are nearing completion at Cawley Close and Main Street Alstonville. Contract footpath works has been completed at Martin Street and Chickiba Drive.	
CC3.3n	Implement Bike Plan	A bike plan project for this year comprises the design and approvals for a connection between Lennox Head village and Fig Tree Hill. The design for the preferred option is expected to be complete by the end of August. The Ross Lane pedestrian refuge at Fig Tree Hill was completed at the end of April 2024. Correspondence has been sent to Byron Shire Council regarding advancing the connection between Byron Bay and Lennox Head. Byron Shire Council recently replied to our communications and have agreed for Council to pursue grant funding to develop route options and designs.	







Code	Program Action	Comments	On Target?
CC3.3o	Confirm preferred location and concept plan for shared pathway / walking plan for the hinterland	A "Bangalow to Ballina" link to connect Ballina to the Northern Rivers Rail Trail has been investigated as part of the Northern Rivers Joint Organisation business case for completion of the unfunded sections of the Northern Rivers Rail Trail. The business case has been completed in November 2023 and has the Ballina to Bangalow route / link included.	
EL3.3e	Provide road maintenance intervention actions in accordance with response targets	There were 1,281 pothole defects repaired for the quarter, which is below our long-term average of approximately 2,900 potholes per quarter. There were 74 category 2 potholes repaired, which is a high number compared to other quarters. The consistent rain patterns throughout the quarter have saturated pavements causing the potholes to progress in size quicker. All category 2 potholes were accomplished within the seven workday response time.	
EL3.3f	Deliver annual unsealed rural road maintenance program	Unsealed rural road maintenance resulted in grading of 25000 m2 (8 %) of our gravel road pavements. During this period we prepared two unsealed roads for bitumen sealing. Troughtons Lane, Fernleigh and Conveys Lane, Wollongbar and both have been sealed through Local Land Services Marine Estate Management Strategy program. These works have not only assisted the health of the river but improved the safety of all road users in the area.	
HE1.1b	Implement Floodplain Management Plans	Quotations were run for the overland flood studies for Alstonville, Lennox Head and Wardell with high pricing forcing the studies to be readvertised under tender arrangements. These tenders have been readvertised and resulted in significant cost savings. Awarding these contracts is now being completed for these three studies. Quotations for Ballina Island and West Ballina (BI&WB) stormwater planning have also been completed in the quarter and this has been awarded to a consultant.	
HE1.2e	Implement Urban Stormwater Management Plan and Programs	Investigation of sites at Alstonville, Wardell plus West Ballina sites has been undertaken. Reporting of these investigations was made to Council with a Council report in October 2023. Detail design is now in progress for the adopted projects. We were successful with a grant application submitted for a State Government rural/agricultural open drain maintenance program (known as Drainage Reset). Five projects from Ballina Shire Council's submission have been selected (four are along Blackwall Drive and one is on Teven Road).	

Code	Program Action	Comments	On Target?
PE1.3c	Progress Martin Street Boat Harbour Master Plan	A Council report has endorsed public exhibition of the master plan. The public exhibition is underway with submissions closing 5 July. A Councillor briefing has been scheduled to consider the feedback.	






### Infrastructure Planning

Code	Program Action	Comments	On Target?
CC1.1.a	Implement Council's Road Safety Plan to maximize road safety awareness	<p>Local Government Road Safety Program funding has been secured for three projects for 2024/25: Bike safety education, child car seat fitting and safety, and the High Pedestrian Activity Area for Tamar Street (Cherry to Moon Streets).</p> <p>Review of the Road Safety Strategy (RSS) is being undertaken in discussion with Transport for NSW, with particular regard to the relationship between the RSS and the Local Government Road Safety Action Plan (an internal document produced annually).</p>	
HE3.3a	Maintain Water and Wastewater Developer Contribution Plans	<p>New Development Servicing Plans for water and wastewater were adopted at the 27 June 2024 Ordinary meeting.</p> <p>These will now be forwarded to the NSW Department of Climate Change, Energy, the Environment and Water for registration.</p>	




## Project Management Office

Code	Program Action	Comments	On Target?
PE1.2a	Deliver Lennox Head Town Centre Village Renewal	Final stage of LVV will involve the demolition of the existing RFS shed and replacement with car parks. Demolition of the existing RFS and construction of car parks is expected to be complete in the next quarter.	
PE3.3a	Progress delivery of Hutley Drive - southern section	Concurrence approval provided by NSW Planning, Fisheries and NSW Heritage. OEH response outstanding. The project team is responding to a number of Council RFIs. Offset planting to commence next Qtr. We are also proactively looking for grant applications to fund this project.	
PE3.3b	Progress River Street Dual Laning	Stage 3 (Fishery Creek Bridge duplication) environmental assessment complete and awaiting determination. Additional geotechnical investigations complete. The following work packages have been awarded: Preliminary road design, artworks, stormwater modelling. Procurement of main Design Development and Construction has commenced with construction programmed to commence mid-2025. Land acquisition and licensing underway. Environmental assessment continues as well as development of procurement documentation.	
PE3.3c	Progress Tamarind Drive Dual Laning	Additional geotechnical investigations complete. The following work packages have been awarded: Preliminary road design, artworks, stormwater modelling. Procurement of main Design Development and Construction contractor has commenced, and construction is expected to commence mid-2025. Negotiations for land acquisition underway. Environmental assessment continues as well as development of procurement documentation.	
PE3.3d	Progress Barlows Road as a connection between Tamarind Drive and River Street	Project in planning and design phase. Development of Review of Environmental Factors awaiting final flood/ stormwater modelling delayed to July. Feasibility of the project reported to the Finance Committee along with adjustments to the forward program for roads which defers this project.	
PE3.3e	Progress design and approvals for North Creek Road Bridge reinstatement	Design progressing, however delayed due to additional geotech information required to address bridge embankment settlement. Early investigations into heritage, noise, hydrology, ecology and planning pathway completed. Project approved to proceed to detail design and provision of constructability report. Liaison with adjacent landholders continues.	

## Water and Wastewater




Code	Program Action	Comments	On Target?
HE2.1a	Improve quality of water and wastewater data collection	There are now 1,135 water meters online in Council's smart metering system. Two GIS projects have been finalised to assist with field data collection for water meters and sewer junctions. Further projects are underway and will be progressively rolled out to water and wastewater officers.	
HE2.1b	Increase the provision of recycled water to dual reticulated properties	52 new properties were connected to the recycled water network during the reporting quarter bringing the total of connected properties to 2,641.	
HE2.1g	Review the Recycled Water Master Plan	Data collection has continued to inform the recycled water master plan review. Staff have worked with the Department of Climate Change, Energy, Environment and Water to review existing assessments and documentation to determine the scope of the review.	
HE2.1i	Develop an Integrated Water Cycle Management Plan	<p>Staff were expecting to receive by the end of the quarter an assessment from the Department of Climate Change, Energy, the Environment and Water (DCCEEW) of whether Council meets the strategic planning outcomes of the Regulatory and Assurance Framework.</p> <p>Council is the first local water utility to request strategic planning assurance and it has taken DCCEEW longer to process our submission than they originally advised.</p> <p>A workshop with DCCEEW staff was held at the end of June with further information requested from staff.</p>	
HE2.1j	Implement water loss reduction program	The District Metered Area study has been completed and a series of draft recommendations have been provided to improve our understanding of network performance and non-revenue water. Acoustic leak detection was undertaken throughout the reticulation network. This program, undertaken by a contractor, found a total of 98 leaks which have been prioritised for repair. New leak detection equipment has also been purchased to provide the water team with the ability to identify and locate leaks on an ongoing basis.	











Code	Program Action	Comments	On Target?
HE2.1k	Minimise the volume of unaccounted water	<p>The non-revenue water percentage for the reporting quarter was 15.4%. This is an annualised result to mitigate the impacts of seasonal variation and timing of water meter reading.</p> <p>Staff are preparing to send a sample of 200 water meters to a laboratory for accuracy testing following the next billing period. It is generally accepted that water meters slow down as they age, the rate of which is dependent on the characteristics of the network.</p> <p>The results from this testing will be used to estimate the percentage of non-revenue water that is related to potential meter underreading and optimise our meter replacement program.</p>	
HE3.2f	Implement trade waste management program	<p>There are currently 389 active trade waste businesses in the register of trade waste customers. 312 (80%) of these businesses are currently operating with a valid approval; 46 (12%) businesses have an expired approval or an approval that is currently being reviewed, and the remaining 31 businesses (8%) are operating with no approval.</p>	
HE3.2k	Assess options for improved wastewater services for Newrybar	<p>An options report was provided to Council at the April 2024 Finance and Facilities Committee meeting. Council recommended that staff initiate talks with Byron Shire Council to examine the feasibility of a reticulated sewerage system for Newrybar connecting to the Bangalow sewerage treatment system.</p> <p>Staff have corresponded with Byron Shire Council's General Manager and Director Infrastructure Services, but a formal response has not yet been received.</p>	

## Planning and Environmental Health Division




### Development Services



Code	Program Action	Comments	On Target?
CC1.1b	Implement NSW State Government Pool Barrier Inspection Program	95% of mandatory pools on the register have a current compliance certificate	
CC1.2f	Implement fire safety certificate compliance program	302 out of 639 or 47% of premises on the Essential Fire Services register have a current compliant annual fire safety certificate.	
HE3.2i	Implement Biodiversity Strategy	<p>A briefing of Councillors about incentives to support landholders in biodiversity conservation occurred on 11 June 2024.</p> <p>A report following on from this is being prepared for the Council.</p> <p>Council has received \$20,000 funding from the state government to validate threatened ecological community mapping. This is part of a staged process to update vegetation across the shire. \$30,000 is being applied from the Biodiversity Strategy budget to complete this first stage.</p> <p>An environmental signage program is being prepared with funding support of \$10,000 from the state government.</p> <p>This is expected to be finalised by the end of 2024.</p>	







## Open Spaces

Code	Program Action	Comments	On Target?
CC3.2a	Implement the Sport and Recreation Facilities Plan	Upgrade works undertaken on basketball court located at Swift St, Ballina, with new court installed at Ballina Heights. Clubhouse upgrades completed at Crawford Park and Wollongbar Sporting Fields.	
CC3.2b	Implement Playground Upgrade and Renewal Plan (PURP)	Fitzroy Park, Wardell and Madden Park, Ballina Heights completed this quarter, noting the planned installation of shade sail at Madden Park has been delayed. Awaiting installation of Chickiba and John Kearney playgrounds, with work currently scheduled for July.	
EL1.2e	Prepare management plan for Lumley Park	Official opening held for Alstonville Tennis Club pickleball facility.	
HE1.3a	Implement a proactive street tree planting program	Major replacement works undertaken on failed plantings at Lennox Head, as continuation of Lennox Village Vision. Major plantings undertaken this quarter on infill and completion of outstanding resident requested street trees applications.	
HE1.3b	Complete assessment of beach access points to confirm preferred accesses and funding strategy	Volunteers inducted on Angels Beach Platforms with works scheduled to be undertaken week commencing 1 July, with project continuing.	
HE3.1i	Implement management plans for Killen and Tosha Falls	No major actions planned or undertaken this quarter.	
HE3.1j	Implement management plan for Ocean Breeze Reserve	Council continuing to progress the rectification of civil landscape issues with contractor, noting wet weather during quarter has further impacted the work undertaken.	
HE3.2j	Implement Alstonville and East Ballina Cemetery Master Plans	Construction of beams at Alstonville cemetery commenced and continuing.	








## Public and Environment Health









Code	Program Action	Comments	On Target?
CC1.1f	Implement Parking Enforcement Program	<p>Operationally parking patrols now include licence plate recognition through a product called Aero Ranger. The use of this technology, with foot patrols, provides a good balance and improved coverage. 71 general parking and 62 unattended vehicle parking customer requests were received during the quarter, along with routine parking patrols resulting in 610 fines with a combined value of \$91,956. Other offences, such as illegal camping, and illegal land use, resulted in 16 fines, for a combined value of \$3,687.</p> <p>In total, 648 fines were issued by the Ranger team last quarter, with a total value of \$114,748, across a range of non-compliances.</p>	
CC1.2e	Implement a responsive compliance program	<p>For the last quarter there were 10 customer requests relating to illegal works, not complying with development consent and failing to obtain relevant consents. There are also a number of notices and orders active relating to matters of non-compliance.</p>	
CC2.2b	Implement Companion Animals Management Plan	<p>The works at the Gap Road dog off leash exercise area site are in the final stages of completion and the Official Opening will be 10 August. The works at the animal shelter are nearing completion and the new outdoor exercise area will be a great addition to this facility. Lismore City Council has been utilising our shelter as the temporary homing facility for their animals for the past five months. Companion animal related matters for the quarter are as follows.</p> <p>Dog - Attack / Behaviour - 32            Dog - Barking - 20            Dog - Collections - 39            Dog - Defecation - 1            Dog - Roaming - 46            Dog - Nuisance - 1            Dog - Dangerous - 1            Dog - Menacing - 1            Cat - Nuisance - 4</p> <p>22 fines were issued in relation to companion animals with a combined value of \$19,105.</p>	

Code	Program Action	Comments	On Target?
HE1.1a	Implement the Coastline Management Plan Ballina	<p>Data gathering has been finalised and Bluecoast is in the process of carrying out the coastal hazard studies and shoaling assessment for the CMP. We are working with DPI to collaborate on the Riparian and Bank Stabilisation Prioritisation Study which is commencing now and will feed into the stage 2 studies for the CMP including the Coastal and Estuary Habitat and Biodiversity Assessment.</p>	
HE1.2a	Implement Healthy Waterways Strategy	<p>Application submitted for funding under the Urban Rivers Grant Program for a riparian restoration project in upper Maguires Creek. Construction at Teven Reserve commenced. Car park, water access structure, playground, and paths currently under construction. Wetland rehabilitation at the Teven Reserve is due to commence this month.</p> <p>Drone project designed to record and monitor progress of riparian rehabilitation projects over Emigrant, Maguires and Houghlahans Creeks.</p> <p>Ongoing maintenance of riparian rehabilitation along Houghlahans Creek, Teven Reserve and Emigrant Creek.</p> <p>Ongoing maintenance of riparian rehabilitation at several LLS/MEMS rehabilitation sites.</p> <p>Large-scale riparian restoration project along Maguires Creek ongoing. Woody weeds largely removed, planting to be undertaken in Spring 2024. Assisting OzFish in the development of the Oyster Reef Rehabilitation Project.</p> <p>Collaboration with Rous for the Regional Watershed Initiative. Collaborating with DPI under a MEMA project for the Riparian Bank Prioritisation Study. Collaborating with DPI under a MEMA project for the Marine Vegetation Management Strategy. Collaborating with DPI under the NEAP Cultural Estuary Restoration project.</p> <p>Engagement with Nature Tourism Services to develop interpretive signage and artwork for Healthy Waterways projects across the shire.</p> <p>Coast Snap signage and site location approved. To be installed once signage arrives (likely late July 2024). Development of a project plan for a trial of tackle bins at several sites. Ongoing involvement in the Tuckean Swamp Steering Committee. Collaboration with Landcare in ongoing school planting/environmental education days.</p>	




Code	Program Action	Comments	On Target?
HE1.2b	Implement Shaws Bay Coastal Management Plan	An RFT process for the stage 2 studies is proposed to be carried by the end of 2024.	
HE1.2c	Implement Lake Ainsworth Coastal Management Plan	The riparian and vegetation actions are well progressed with maintenance continuing. The works to implement the actions to carry out beach nourishment, backfilling tree roots and formalising access through the western foreshore will commence in July August 2024. Geotech studies are being undertaken for the development of the western foreshore improvements which include a boardwalk, interpretive signage and native vegetation rehabilitation.	
HE1.2d	Complete and implement North Creek Coastal Management Plan	Stage 2 of the North Creek CMP was on hold until the release of the CSIRO LiDAR data which became publicly available on 30 June 2024. We can now move forward with completing Stage 2 hydrological modelling. Next steps will be to collate and review CSIRO data, identify any data gaps, and complete additional infill surveys/survey verification. We are in the process of determining new timelines for completing stage 2.	
HE2.2d	Investigate smart parking technology to improve parking efficiency	The Ranger team trialling 'Aero Ranger' a smart licence plate recognition technology.	
HE3.1k	Develop and implement an illegal dumping strategy	Actions identified under this strategy continue to be rolled out and delivered across the Shire. Development of the SeaBin Program soon to be implemented. An audit of all customer requests and the action taken and by what teams to be undertaken in the next quarter.	
HE3.1l	Develop and implement extractive industry strategy	Strategy completed and operational.	







## Strategic Planning

Code	Program Action	Comments	On Target?
CC1.1g	Prepare a Public Realm Strategy	Preparation of the Public Realm Strategy is proceeding as described in the update for quarter 3.	
CC1.1h	Investigate options for installation of CCTV in high-risk areas	At the April 2024 Ordinary meeting, Council resolved to commission a scoping study to establish the feasibility of CCTV in the Ballina CBD, and the Alstonville, Wardell and Lennox Centres. The scoping study is underway and is anticipated to be completed in July 2024.	
CC2.1a	Implement Cultural Plan	Creative arts initiatives within the Northern Rivers Community Gallery and progression of engagement with Aboriginal community stakeholders in relation to partnership agreements have been areas of focus relative to the cultural plan.	
CC2.1b	Implement the Northern Rivers Community Gallery Creative Action Plan	This quarter has seen the delivery of many group and gallery exhibition tours, the Together Community and Wellbeing Day (A2.3) - partnering with Social Futures and other creatives, and installation of 8 exhibitions, working with 18 artists to deliver an ambitious program of exhibitions and public programs. NRCG has been nominated for a North Coast Tourism Award with the announcement to be made in August.	
CC2.1g	Prepare a Movement and Place Strategy	Project scoping is complete and Strategy preparation is proceeding as planned.	
CC2.2a	Support Council initiated volunteer programs (Airport, Gallery etc.)	The volunteer program continues to consolidate its new cohort and celebrated all Council Volunteers at the National Volunteer Week Morning Tea at Ignite Studios in May, hosting around 45 people for morning tea and creative/tech workshops.	
CC2.3b	Implement Disability Inclusion Action Plan	The NRCG held the Together Arts and Community Wellbeing Day. The event included a range of creative activities, People with disability who use mobility aids were able to participate in the activities. In addition, the event was Auslan interpreted. Conducting community events that are accessible to people with a disability helps reduce social isolation.	

Code	Program Action	Comments	On Target?
CC2.3c	Develop an Aboriginal partnership agreement	It is anticipated that a draft partnership agreement with Burabi Aboriginal Corporation will be completed in July 2024 for consideration by Council. Further progress on a draft agreement with the Jali LALC and other Aboriginal stakeholder groups remains a priority.	
CC3.1a	Implement Ageing Strategy	Recently completed Lennox Park upgrades include improvements that assist older residents to be active, including new bus stop and toilet amenities, new accessible pathways and seating. These design elements are aimed at meeting the needs of our less mobile older residents.	
EL1.2a	Prepare management plan for Hampton Park	A briefing with Councillors is scheduled for July 2024 to discuss submissions received from the community and the recommended options for Hampton Park in response to community feedback. A report will then be presented to Council.	
EL1.2c	Prepare management plan for Serpentine/Pioneer Park/Shaws Bay	The Heritage Study will be completed in July 2024. Memorial Monument management options will influence management plan options for the whole Serpentine / Pioneer Park / Shaws Bay precinct.	
EL1.2d	Prepare management plan for Spoonbill Reserve	Project deferred to 2024/25 due to resources being applied to other work program items.	
HE1.1c	Prepare and implement Emissions Reduction Plan	Council adopted the Corporate Emissions Reduction Plan at its Ordinary meeting on 23 May 2024.	
HE1.1d	Prepare a Climate Change Adaptation Plan	Adaptation actions will be finalised with staff in June 2024. The Climate Change Adaptation Plan is expected to be completed in July 2024.	
HE3.1a	Implement Ballina Major Regional Centre Strategy	Key focal areas under the strategy this year have been completion of playground upgrade at Pop Denison Park, improvement works at Kingsford Smith Reserve and surrounds, progressing engagement with Aboriginal cultural stakeholders and progression of the bridge duplications on River Street and Tamarind Drive.	



Code	Program Action	Comments	On Target?
HE3.1b	Implement Wollongbar Strategic Plan	Key action for Wollongbar this year has been enabling of increased permissibility of dual occupancy development within the existing urban area. The LEP amendment enabling this was completed in the second quarter of the 23/24 year.	
HE3.1c	Implement Wardell Strategic Plan	The Wonderful Wardell short-term activation took place on 30 June 2024. Also refer to PE3.3f for an update on the village centre beautification works. The completion of a village centre master plan and progression of the first stage of works have been focal points for 23/24.	
HE3.1d	Implement Alstonville Strategic Plan	Focal point for Alstonville this year has been future use of the Tuckombil Quarry site, with Council resolving to progress the application of an SP4 Enterprise zone to the land via submission of a final planning proposal to the DPHI for completion.	
HE3.1e	Implement Lennox Head Strategic Plan	Completion for the village centre upgrade and works to enhance Lennox Park (and the foreshore shelter) have been key areas of activity relating to the strategic plan for 23/24.	
HE3.1f	Review environmental protection zone framework	Council resolved its preferred position on the progression of the deferred matters program in November 2023. Council is awaiting a response from the Department of Planning, Housing and Infrastructure.	
HE3.1g	Maintain Local Environmental Plan (LEP)	A report to initiate a general LEP amendment will be submitted to the July or August 2024 Ordinary Council meeting. Various other proponent-initiated planning proposals are under assessment or expected during 2024.	
HE3.1h	Review Local Strategic Planning Statement to incorporate updated local growth management strategy	The Housing Strategy has been adopted by Council (May 2024). Review of the LSPS to incorporate the relevant parts of the local growth management strategy is progressing as planned.	
HE3.1m	Complete Streetscape Master Plan for Newrybar Village	A Request for Quote was released in May 2024. By the end of July 2024 a preferred consultant will be engaged to prepare the Newrybar Streetscape Plan.	




Code	Program Action	Comments	On Target?
HE3.2h	Implement Ballina Shire Koala Management Strategy	<p>The Koala Monitoring Study Report has been completed. Findings will be communicated to staff and Councillors in the near future. On ground works to implement the Koala habitat restoration small grants are expected to start in July 2024.</p> <p>Submission made to the NSW government's draft Koala Strategy.</p>	
PE1.2b	Support delivery of commercial and retail shops in the Ballina Heights Estate	Changes to planning framework to facilitate use of site on corner of Power Drive and Ballina Heights Dive complete.	
PE1.3a	Implement economic development strategy	<p>Work has continued on planning proposal to apply SP4 Enterprise zone to Tuckombil Quarry site at Alstonville and to investigate use of land for employment purposes within the Southern Cross expansion area.</p> <p>DPHI regional analysis shows there is a shortfall in employment land supply across the North Coast. This is a key area for consideration across the functions of Council that relate to economic development.</p> <p>Urban planning framework review completed (SUGAs).</p> <p>Economic activation groups meetings continuing.</p>	
PE3.2a	Prepare residential land and housing report	Data collation ongoing.	
PE3.2d	Prepare Housing Strategy including local affordable housing framework	The Housing Strategy was adopted by Council at its Ordinary meeting on 23 May 2024.	
PE3.3f	Implement Wardell Town Centre Master Plan	The detailed design for Wardell Village Centre Beautification has been completed and released for tender. The tender is expected to be reported to the July 2024 Council meeting with works to be completed by the end of 2024. The Wonderful Wardell event occurred on 30 June 2024.	







**Delivery Program / Operational Plan  
Service Delivery Indicators  
as at 30 June 2024**

## Corporate and Community Division

### Commercial Services (Airport)

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Number of passengers for Airport (# pa)	406,000	588,400	527,600	632,478	> 550,000	620,440		
Operating revenue for Airport (\$ pa)	\$5,496,700	\$7,927,000	\$7,025,000	\$8,821,700	> \$7,900,000	\$8,887,000		Good result considering tighter economic conditions.
Operating surplus for Airport (30% of revenue)	24%	34%	44%	29%	> 30%	24%		Increase in operating expenses has reduced percentage.




### Commercial Services (Property)

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Maximise revenue generated from Councils commercial properties (\$ pa)	\$2,113,000	\$1,955,000	\$2,488,500	\$2,573,500	> \$2,200,000	\$2,576,000		Good income results reflect property occupancy levels of 100%.
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	N/A	73%	121%	50%	≥ 80% ≤ 120%	93%		
Operating revenue for Flat Rock Tent Park (\$ pa)	\$348,000	\$441,000	\$369,400	\$554,600	> \$450,000	\$571,000		Excellent result.
Vacancy rate for Council owned commercial properties (%)	2%	0%	0%	0%	< 10%	0%		100% occupancy rate.

## Communications and Customer Service

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Comply with customer service standards for management of complaints within 15 days (%)	79%	80%	82%	81%	> 80%	85%		Council received 49 complaints for 2023/24 with 94% response rate.
Enquiries to Visitor Information Centre (# pa)	31,973	40,000	33,000	33,168	> 38,000	41,400		Overall all enquiries (walk-in, email/post, airport desk) are on track.
Minimise operating deficit for Community Facilities (excluding depreciation) (\$ pa)	\$(1,168,000)	\$(997,000)	\$(419,600)	\$(76,900)	< \$(200,000)	\$(293,000)		Budgets adjusted during year due to lower income and increased maintenance. Revised budget achieved.
Number of attendees at library programs (# pa)	16,127	6,164	8,463	12,143	> 6,000	20,400		
Number of bookings for the Ballina Indoor Sports Centre Courts (>50% = 3,500hrs p.a.)	N/A	2,876	2,540	3,816	≥ 3,500	4,109		
Number of bookings for the Ballina Indoor Sports Centre Meeting Rooms (>45% = 3,000hrs p.a.)	N/A	1,131	1,522	2,561	≥ 3,000	1,912		Hire of meeting rooms down in comparison to 2022/23 where Biala Support Services were frequent users post floods. Marketing campaign underway.
Number of bookings for the Ballina Surf Club (>40% =4,000hrs pa)	364	2,523	5,104	3,531	≥ 4,000	2,641		The restaurant is now offering catering for bookings which provides a more process for hirers.


Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Number of bookings for the Kentwell Centre (>30% =4,200hrs pa)	772	4,504	5,540	6,884	≥ 4,200	6,846		
Number of bookings for the Lennox Head Cultural Centre - Auditorium (>35% =1,500hrs pa)	N/A	674	587	1,406	≥ 1,500	699		Centre was hired following the floods by various groups.
Number of bookings for the Lennox Head Cultural Centre Meeting Rooms (>60% = 8,400hrs pa)	1,155	3,090	5,396	9,422	≥ 8,400	8,298		
Number of bookings for the Richmond Room (>35% =1,500hrs pa)	145	781	2,092	2,839	≥ 1,500	1,530		
Number of enquiries at the library (door count # pa)	12,198	13,380	6,995	13,151	> 110,000	187,800		
Number of grant applications submitted (total Council) (#)	27	27	23	30	> 25	29		
Number of visits to Council website (#)	390,954	393,000	660,200	489,047	> 400,000	521,000		
Number of visits to tourism website (# pa)	80,369	141,000	105,000	119,996	> 110,000	135,000		Improvements made to search engine optimisation
Percentage of customer requests dealt with effectively and promptly (% within allocated timeframe)					> 90%	91%		There were 11,073 customer requests completed within the allocated timeframe out of 12,199.

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Proportion of satisfied visitors to Ballina Visitor Information Centre (%)	98%	100%	98%	100%	> 98%	99%		Overall comments based on what's on communication, whale watching bookings, toilet facilities
Total library loans (# pa)	254,249	325,491	237,764	332,741	> 330,000	352,600		
Total library membership for Ballina Shire (excluding inactive for three years) (#)	19,101	19,818	21,251	19,664	> 21,000	19,400		This figure under review as lower than last quarter.




## Facilities Management

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Increase renewable energy generated on Council sites (kW pa)	590	700	956	1,120	> 2,600	1,153		Council has increased the solar capacity at the Ballina War Memorial Swimming Pool. The system has been upgraded with efficient solar panels and has increased the sites capacity from 67kW to 99.8kW.
Maximise operating surplus from fleet operations (excluding depreciation) (\$ pa)	\$1,628,000	\$1,881,000	\$2,300,000	\$1,997,200	> \$2,000,000	\$1,532,000		Expenses have trended upwards by approximately 10 percent on 2022/23 figures.
Minimise light fleet greenhouse gas (CO2) emissions (av. grams per km)	194	193	192	191	< 200	197		
Minimise operating deficit for the swimming pools (excluding depreciation and loan interest) (\$ pa)	\$(260,000)	\$(289,000)	\$(308,000)	\$287,100	< \$(250,000)	\$(259,000)		The 2023/24 financial year has a reduced deficit of approximately 22 percent when compared to 2022/23 figure. This is primarily related to a continuing increase in usage of the pool facilities and mostly good weather over the peak periods of the year.
Number of swimming pool patrons (# per annum)	232,790	257,597	228,000	272,495	> 280,000	279,000		
Reduce CO2 emissions from Council's built assets (# tonnes)	7,581	9,405	8,428	7,385	< 9,000	9,450		Final quarter confirms a downward trend in CO2 emissions compared to final 2022/23. Wet weather has led to a decrease in solar energy production at Council sites equipped with solar PV systems in 2024.




Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Reduce the energy consumption from Council's built assets (MWh)	8,799	9,400	9,915	9,348	< 9,000	9,675		The expansion of infrastructure, such as street lighting and sewer pump stations, coupled with wet weather conditions, has led to a modest rise in energy consumption.






## Financial Services

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Investment returns greater than 90-day bank bill rate (# basis points above benchmark)	127	89	31	5	> 20	76		
Minimise the value of store stock control bin errors (\$)	\$8,179	\$(3,140)	\$5,860	\$(4,167)	< \$500	\$(9,121)		<p>A full stocktake was carried out at the stores in June 2024. There were a number of stock items corrected as part of the stocktake. The majority of the adjustment was in relation to 1 stock item, being water meters that come two per box, however the receipt of stock had been entered as 1 per box. This was a variance of \$7,297 write on. Stores staff have now both been through a full stocktake and are more aware of potential consequences when issuing and receipting stock.</p> <p>Bookkeeping adjustment only.</p>
Number of insurance claims (# pa)	18	27	24	19	< 30	31		This figure represents the total number of potential claims and claims for 2023/24. Some potential claims may not progress.

## Information Services



Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Percentage of employee requests for technology assistance addressed within one working day (%)	85%	87%	81%	81%	> 80%	80%		There were 8,373 requests out of a total of 10,416 closed within one working day

## People and Culture


Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Average number of days sick leave per employee (# days pa)	9	9	9.8	9	< 9	10		This figure is reflective of covid and flu season spike. This is an annualised figure.
Hours of lost time due to workers' compensation claims (# hours pa)	855	586	781	593	< 1,000	389		This figure is lower by 34% when compared with the 2022/23 results.
Number of workers' compensation claims (# pa)	16	19	18	15	< 20	23		The result is trending higher due to a number of minor claims.
Percentage of staff turnover per year (%)	8%	6.0%	12%	17%	< 10%	13%		<p>The staff turnover rate continues to trend high, and this is a challenge for many organisations, both public and private.</p> <p>Staff continue to investigate employment attraction and retention strategies to help address this complex issue, including the introduction of a four-day working week and nine-day fortnight for office staff.</p>
Percentage of staff undertaking formal training per year (%)	85%	100%	94%	96%	> 80%	89%		

## Civil Services Division




### Assets Management

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Increase kerbside recycling diversion rates (%)	N/A	56%	60%	58%	> 59%	57%		The diversion rate is prone to seasonal fluctuations given the lower volume of organics collected in the winter seasons skewing the result downwards. The annual result was 1% below target. The recent Council resolution to review the rural collection service frequency to improve the diversion rate from our rural service is aimed at improving the overall kerbside diversion rate.
Reduce missed kerbside bin services (# per month)	N/A	24	17	8	< 27	8		


### Resource Recovery

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
100% compliance licence reports for waste submitted within 30 days of quarter (%)	N/A	N/A	100%	100%	= 100%	100%		







## Engineering Works







Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Minimise operating deficit for the Burns Point Ferry (excluding depreciation) (\$ pa)	\$(428,400)	\$(60,000)	\$(460,500)	\$(442,000)	< \$(400,000)	\$(532,000)		Slip works and maintenance costs higher than originally forecast. Budget adjusted during quarter two.
Monitor capital works to ensure they are completed on time (within 20% of budget)	81%	80%	80%	95%	≥ 80% ≤ 120%	83%		.
Monitor operating budgets to comply with approved funding (within 5% of budget)	96%	96%	90%	98%	≥ 95% ≤ 105%	98%		.

## Infrastructure Planning




Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Percentage of development application referrals completed within 21 days (%)	71%	63%	70%	76%	> 70%	64%		Quarter four result was excellent at 89%, however the year to date was 64%.

## Water and Wastewater

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
100% compliance licence reports for water and wastewater submitted within 30 days of quarter (%)	100%	100%	100%	100%	= 100%	100%		
Average water consumption per residential connection (# kl/pa)	163	154	148	139	< 160	153		
Level of compliance with Environmental Protection Licence Concentration Limits (%)	94%	99%	98%	97%	= 100%	100%		
Maximise percentage of Recycled Water Reticulation Monitoring Compliance in Ballina and Lennox Head (Chemical and Physical) (% with AGWR)	100%	100%	100%	98%	= 100%	100%		
Maximise percentage of Recycled Water Reticulation Monitoring Compliance in Ballina and Lennox Head (Microbial) (% with AGWR)	100%	100%	99%	100%	= 100%	100%		
Minimise number of notifiable pollution incidents triggering formal regulatory response (#)	6	0	6	0	= 0	6		Significant rainfall events were recorded causing all wastewater treatment plant catch ponds to reach their maximum levels and overflow.







Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Minimise number of notifiable Recycled Water Health Incidents at the Wastewater Treatment Plants (#)	2	3	1	0	= 0	0		
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	81%	71%	62%	79%	≥ 80% ≤ 120%	80%		The water and wastewater capital budget is 80% expended however when both expenditure and contract commitments are considered, 154% of the water and wastewater capital program is committed. The wastewater capital program is 73% expended and 182% committed under contract. The water capital program is 92% expended and 106% committed under contract.
Monitor operating budgets to comply with approved funding (within 5% of budget)	98%	98%	95%	95%	≥ 95% ≤ 105%	90%		Water 97% and Wastewater 87%. Well under budget in total.
Number of unplanned water supply interruptions greater than four hours in duration (#)	4	1	4	0	= 0	0		
Percentage of drinking water reticulation monitoring compliance with ADWG (Chemical and Physical) (%)	100%	100%	100%	100%	= 100%	100%		
Percentage of drinking water reticulation monitoring compliance with ADWG (Microbial) (%)	100%	100%	100%	100%	= 100%	100%		




Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Percentage of fire hydrants inspected per annum (%)	39%	32%	42%	44%	> 50%	36%		321 hydrants were inspected in the quarter, bringing the annual total to 1,532 out of the total 4,244. Continuing wet weather has impacted inspection rates and process improvements will be investigated next quarter with the new Network Coordinator.
Recycled water during dry weather (% ADWF)	N/A	N/A	13%	9%	> 20%	3%		There were significant issues with the chlorine dosing system at Lennox Head RWTP during the reporting period. Design and planning work to replace this system was already underway. A temporary solution has allowed the plant to restart whilst the new dosing system is constructed.
Reduce water main breaks (# per 30km of main)	2	1	1	0	< 1	1		There were five main breaks during the reporting period, bringing the total for the year to 16.





## Planning and Environmental Health Division

### Development Services







Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Number of Section 68 Approvals issued for plumbing and drainage work (# pa)	N/A	521	464	498	> 450	320		Legislative change requiring referral of a number of s.68 applications to NSW Fair Trading prior to Council being able to grant approval resulting in a number of 'pending' approvals has influenced these figures.
Percentage of applications determined under delegated authority (%)	N/A	N/A	99%	99%	> 95%	98%		
Percentage of building information certificates determined within 20 working days (%)	94%	84%	77%	43%	> 90%	34%		28 out of 82 building information certificates were issued within 20 days. There has been a 30% increase in the number of these types of applications for unauthorised building works compared to 2022/23 and the complexity of the assessment work involved is reflected in this figure.
Percentage of complying development certificates issued within 10 working days (%)	72%	35%	40%	0%	> 80%	87%		
Percentage of construction certificates issued by Council (% of market)	54%	46%	42%	30%	> 50%	31%		109 construction certificates were issued by Council out of a total of 353 construction certificates issued within the Ballina LGA.
Percentage of Section 10.7 certificates issued within four days of receipt (%)	96%	95%	95%	94%	> 90%	96%		







Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Time taken to determine development applications (excluding integrated development) (# days)	49	48	108	172	< 60	177		<p>Key factors influencing this result are:</p> <ul style="list-style-type: none"> <li>- progress in the determination of the backlog of outstanding DAs which when determined significantly impact overall determination times</li> <li>- 4-5 years of sustained high numbers of development approvals has resulted in a significantly higher percentage of staff time dedicated to progressing the ongoing roll out of development projects throughout the Shire as they move along through the various stages of post consent approvals and checks and balances to ensure these projects are delivered as they were proposed and approved.</li> <li>- 30% staff vacancy in budgeted positions.</li> </ul>

## Open Spaces



Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	78%	55%	89%	70%	≥ 80% ≤ 120%	71%		Projects being finalised this quarter include Fitzroy Park, basketball upgrades, playground upgrade program and Tanamera Reserve. Grant projects continuing include major revetment repairs and shared path upgrades at Commemoration Park and Regatta Ave.
Monitor operating budgets to comply with approved funding (within 5% of budget)	102%	106%	96%	108%	≥ 95% ≤ 105%	107%		Increased operating costs associated with mowing and maintenance of roadside vegetation, additional open spaces areas under Council management and tree maintenance
Number of events approved by Council (#)	53	12	15	22	> 25	80		Highlighted events include Love Lennox, Byron Coastal Charity Walk, Our Kids, Aussie Night Markets, Love Lennox and Wharf River Club.
Number of filming approvals in accordance with LG Filming Protocol (# pa)	N/A	N/A	4	10	> 20	43		Small scale approvals issued, including minor productions for Tourism Australia and ABC Gardening

**Public and Environment Health**

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Non-compliance with National Health and Medical Research Council drinking water standards (#)	0	0	1	0	= 0	0		
Number of high-risk commercial premises audited under inspection program (# pa)	17%	36	25	21	≥ 20	22		
Number of high-risk school zones patrolled (# pa)	N/A	N/A	70	68	> 36	60		
Number of On-Site Sewage Mgmt (OSSM) System Approvals to Install issued (# pa)	90	89	69	72	> 30	65		Currently conducting an audit of premises immediately adjacent Maguires Creek at the lower section between the double bridges and Houghlahans Creek. The Approvals to Operate for the inspections that were conducted in this quarter are planned to be issued in the first quarter of the new reporting period being 1 July 2024 - 30 September 2024.
Number of On-Site Sewage Mgmt (OSSM) Systems Approvals to Operate issued (# pa)	94	388	299	202	> 100	135		
Number of On-Site Sewage Mgmt (OSSM) Systems inspected per annum (# pa)	181	150	109	298	> 100	304		

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Percentage of barking dog complaints responded to within seven days (%)	100%	100%	98%	96%	= 100%	97%		
Percentage of drinking water sites monitored per week (%)	100%	100%	100%	100%	= 100%	100%		
Percentage of food premises audited per year (%)	69%	93%	79%	100%	= 100%	100%		
Percentage of public pools (as defined in the Public Health Act) monitored for water quality (% pa)	0%	100%	80%	100%	= 100%	100%		Program completed on time and all required inspections completed on time and between September and April.
Percentage of reported dog attacks responded to within 48 hours (%)	94%	95%	96%	98%	= 100%	99%		
Percentage of semipublic pools monitored for water quality (% pa)	33%	100%	60%	100%	≥ 33%	100%		Program completed on time and all required inspections undertaken between September and April.

## Strategic Planning

Service Delivery Indicator	19/20	20/21	21/22	22/23	2023/24 Indicator	2023/24 June	On Target Y/N	Comments
Level of engagement to Northern Rivers Community Gallery online platforms (# pa)	24,865	28,273	23,371	33,971	> 200,000	373,000		Online engagement across website and social platforms continues to be high with web traffic 43% more than last year and social media following growing 27% more this year on Instagram and 16% on Facebook - the highest annual growth in the past five years.
Minimise operating deficit for the Community Gallery (excluding depreciation) (\$ pa)	\$(257,000)	\$(337,000)	\$264,000	\$(270,500)	< \$(330,000)	\$(310,000)		Gallery budgets remain steady and below net deficit targets despite increased electricity charges & other costs. Income targets are above expected for Ignite Studios and a slightly higher number of donations.
Number of visitors to the Northern Rivers Community Gallery (# pa)	15,411	10,976	8,010	11,677	> 20,000	15,100		With a range of public programs, gallery tours and other programs, gallery visitation continues to steadily grow, and this year's total physical visitation is 33% higher than last year.

A2

---

***councillor expenses +  
facilities policy***



**POLICY NAME:** COUNCILLOR EXPENSES AND FACILITIES

**POLICY REF:** C04

**MEETING ADOPTED:** 28 April 2022 | Resolution 280422/14

**POLICY HISTORY:**

220721/20; 220318/17; 060917/1; 250816/21,  
270815/19; 250914/14; 260913/28; 280313/17; 281112/20



---

## TABLE OF CONTENTS

<b>POLICY SUMMARY .....</b>	<b>1</b>
<b>PART A – INTRODUCTION.....</b>	<b>2</b>
1. Introduction.....	2
2. Policy Objectives .....	2
3. Principles.....	2
4. Private or political benefit.....	3
<b>PART B – EXPENSES.....</b>	<b>3</b>
5. General expenses .....	3
6. Specific Expenses .....	3
General travel arrangements and expenses .....	3
Interstate, overseas and long distance intrastate travel expenses .....	4
Travel expenses not paid by Council .....	5
Accommodation and meals .....	5
Refreshments for council related meetings .....	5
Professional development .....	5
Conferences and seminars.....	6
Information and communications technology (ICT) expenses.....	6
Special requirement and carer expenses.....	7
Home office expenses .....	7
7. Insurances.....	7
8. Legal assistance.....	8
<b>PART C – FACILITIES.....</b>	<b>8</b>
9. General facilities for all councillors.....	8
Facilities .....	8
Stationery .....	9
Administrative support .....	9
10. Additional facilities for the mayor .....	9

**PART D – PROCESSES .....10**

11. Approval, payment and reimbursement arrangements ..... 10

    Direct payment ..... 11

    Reimbursement ..... 11

    Notification..... 11

    Reimbursement to council ..... 11

    Timeframe for reimbursement ..... 11

12. Disputes ..... 12

13. Return or retention of facilities ..... 12

14. Publication..... 12

15. Reporting..... 12

16. Auditing ..... 12

17. Breaches ..... 12

**PART E – APPENDICES .....13**

Appendix I: Related legislation, guidance and policies ..... 13

Appendix II: Definitions..... 14

Appendix III: Australian Taxation Office Reasonable Travel Allowances ..... 16

Appendix IV: Information Technology Facilities for Councillors.....29

## POLICY SUMMARY

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to councillors to help them undertake their civic duties. It ensures accountability and transparency, and seeks to align councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulation), and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

The policy sets out the maximum amounts council will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed. The main expenses and facilities are summarised in the table below. All monetary amounts are exclusive of GST.

Expense or facility	Maximum amount	Frequency
General travel expenses	\$3,000 per councillor \$6,000 for the mayor	Per year
Interstate, overseas and long distance intrastate travel expenses	Included in general travel expenses	Per year
Accommodation and meals	As per the Australian Taxation Office reasonable travel allowances, adjusted annually, based on the top salary threshold. Refer to Appendix III	Per meal/night
Professional development	\$5,000 per councillor inclusive of travel expenses	Per year
Conferences and seminars		Per year
ICT expenses	\$100 per councillor, excluding hardware provided by Council, as determined by the general manager	Per month
Carer expenses	\$4,000 per councillor	Per year
Home office expenses	\$500 per councillor	Per year
Postage stamps	Nil	Per year
Christmas or festive cards	Nil per councillor \$100 for the mayor	Per year
Access to facilities in a Councillor common room	Provided to all councillors	Not relevant
Council vehicle and fuel card	Provided to the mayor	Not relevant
Reserved parking space at Council offices	Provided to the mayor	Not relevant
Furnished office	Provided to the mayor	Not relevant
Number of exclusive staff supporting Mayor and Councillors	Provided to the mayor and councillors	Not relevant
Northern Regional Planning Panel	\$600 per councillor	Per meeting

Additional costs incurred by a councillor in excess of these limits are considered a personal expense that is the responsibility of the councillor.

Councillors must provide claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

Detailed reports on the provision of expenses and facilities to councillors will be publicly tabled at a council meeting every six months and published in full on council's website. These reports will include expenditure summarised by individual councillor and as a total for all councillors.

## **PART A – INTRODUCTION**

### **1. Introduction**

- 1.1. The provision of expenses and facilities enables councillors to fulfil their civic duties as the elected representatives of Ballina Shire Council.
- 1.2. The community is entitled to know the extent of expenses paid to councillors, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to councillors to assist them in fulfilling their civic duties.
- 1.4. Council staff are empowered to question or refuse a request for payment from a councillor when it does not accord with this policy.
- 1.5. Expenses and facilities provided by this policy are in addition to fees paid to councillors. The minimum and maximum fees a council may pay each councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council must adopt its annual fees within this set range.

### **2. Policy Objectives**

- 2.1 The objectives of this policy are to:
  - enable the reasonable and appropriate reimbursement of expenses incurred by councillors while undertaking their civic duties
  - enable facilities of a reasonable and appropriate standard to be provided to councillors to support them in undertaking their civic duties
  - ensure accountability and transparency in reimbursement of expenses and provision of facilities to councillors
  - ensure facilities and expenses provided to councillors meet community expectations
  - support a diversity of representation
  - fulfil the council's statutory responsibilities.

### **3. Principles**

- 3.1 Council commits to the following principles:
  - **Proper conduct:** councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions
  - **Reasonable expenses:** providing for councillors to be reimbursed for expenses reasonably incurred as part of their role as councillor
  - **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor

- **Equity:** there must be equitable access to expenses and facilities for all councillors
- **Appropriate use of resources:** providing clear direction on the appropriate use of council resources in accordance with legal requirements and community expectations
- **Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to councillors.

#### 4. Private or political benefit

- 4.1 Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2 Private use of council equipment and facilities by councillors may occur from time to time. For example, telephoning home to advise that a council meeting will run later than expected.
- 4.3 Such incidental private use does not require a compensatory payment back to council.
- 4.4 Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of council facilities does occur, councillors must reimburse the council.
- 4.5 Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:
- production of election material
  - use of council resources and equipment for campaigning
  - use of official council letterhead, publications, websites or services for political benefit
  - fundraising activities of political parties or individuals, including political fundraising events.

### PART B – EXPENSES

#### 5. General expenses

- 5.1 All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2 Expenses not explicitly addressed in this policy will not be paid or reimbursed.

#### 6. Specific Expenses

##### General travel arrangements and expenses

- 6.1 All travel by councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2 Each councillor may be reimbursed up to a total of \$3,000 per year, and the mayor may be reimbursed up to a total of \$6,000 per year, for travel expenses incurred while undertaking official business. This includes reimbursement:
- for public transport fares
  - for the use of a private vehicle or hire car

- for parking costs for Council and other meetings
- for tolls
- by Cabcharge card or equivalent
- for documented ride-share programs, such as Uber, where tax invoices can be issued.
- for entry fees or cover charges
- where a partner or accompanying person could reasonably be expected to attend, Council will meet their reasonable expenses such as the entry fee or cover charge.

The general manager, in consultation with the mayor, shall prepare a weekly list of approved meetings / events / functions for which travel by councillors may be reimbursed. Councillors who wish an event to be included on this list should forward details to the general manager a minimum of one week in advance.

The general travel arrangements and expenses limits of \$3,000 and \$6,000 are separate to the \$5,000 limits as per Clauses 6.24 and 6.30.

- 6.3 Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate determined by the Australian Taxation Office.
- 6.4 Councillors seeking to be reimbursed for use of a private vehicle must submit a claim to Council that records the date, distance and purpose of travel being claimed. The claim must be in the form provided by the General Manger for all travel expenses incurred.

### **Interstate, overseas and long distance intrastate travel expenses**

- 6.5 Given Council's location near an interstate border, travel to south-east Queensland will be considered as general travel. Arrangements and expenses for this travel will be governed by Clauses 6.1-6.4.
- 6.6 In accordance with Section 4, Council will scrutinise the value and need for councillors to undertake overseas travel. Councils should avoid interstate, overseas and long distance intrastate trips unless direct and tangible benefits can be established for the council and the local community. This includes travel to sister and friendship cities.
- 6.7 Total interstate, overseas and long distance intrastate travel expenses for all councillors will be capped at a maximum of \$3,000 per year, per councillor, which is inclusive of the \$3,000 councillor allowance and \$6,000 for the mayor in Clause 6.2. This means a total of \$3,000 per councillor and \$6,000 for the mayor is available per annum for general travel and other expenses.
- 6.8 Councillors seeking approval for any interstate and long distance intrastate travel must submit a case to, and obtain the approval of, the general manager prior to travel.
- 6.9 Councillors seeking approval for any overseas travel must submit a case to, and obtain the approval of, a full council meeting prior to travel.
- 6.10 The case should include:
- objectives to be achieved in travel, including an explanation of how the travel aligns with current council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the councillor's civic duties
  - who is to take part in the travel
  - duration and itinerary of travel
  - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.

- 6.11 For interstate and long distance intrastate journeys by air of less than three hours, the class of air travel is to be economy class.
- 6.12 For interstate journeys by air of more than three hours, the class of air travel may be premium economy.
- 6.13 For international travel, the class of air travel is to be premium economy if available. Otherwise, the class of travel is to be economy.
- 6.14 Bookings for approved air travel are to be made through the general manager's office.
- 6.15 For air travel that is reimbursed as council business, councillors will not accrue points from the airline's frequent flyer program. This is considered a private benefit.

### **Travel expenses not paid by Council**

- 6.16 Council will not pay any traffic or parking fines or administrative charges for road toll accounts.

### **Accommodation and meals**

- 6.17 In circumstances where it would introduce undue risk for a councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the general manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the councillor lives more than 50 kilometres from the meeting location.
- 6.18 Council will reimburse costs for accommodation and meals while councillors are attending approved professional development activities and conferences.
- 6.19 The daily limits for accommodation and meal expenses within Australia are to be consistent with those set out by the Australian Taxation Office in their annual Taxation Determination in respect to reasonable travel allowances, as adjusted annually.
- 6.20 The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the elected council, being mindful of Clause 6.19.
- 6.21 Councillors will not be reimbursed for alcoholic beverages.

### **Refreshments for council related meetings**

- 6.22 Appropriate refreshments will be available for council meetings, council committee meetings, councillor briefings, approved meetings and engagements, and official council functions as approved by the general manager.
- 6.23 As an indicative guide for the standard of refreshments to be provided at council related meetings, the general manager must be mindful of Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually.

### **Professional development**

- 6.24 Council will allow a total of \$5,000 (which includes funding provided for professional development, conferences and seminars as per point 6.30) per councillor annually to facilitate professional development of councillors through programs, training, education

courses and membership of professional bodies. This allowance excludes induction training and corporate training as outlined in clauses 6.25 and 6.26.

- 6.25 In the first year of a new council term, Council will provide a comprehensive induction program for all councillors, as determined by the general manager, which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development allowance mentioned in clause 6.24.
- 6.26 In addition to the induction program mentioned in clause 6.25, to assist Councillors in undertaking desirable training as identified in Council's Councillor Training and Development Policy, the General Manager will co-ordinate training annually, that will be provided locally to assist Councillors in attending that training. The cost of this training will be in addition to the ongoing professional development allowance mentioned in clause 6.24.
- 6.27 Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the councillor's civic duties, the councillor actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.
- 6.28 Approval for professional development activities is subject to a prior written request to the general manager outlining the:
- details of the proposed professional development
  - relevance to council priorities and business
  - relevance to the exercise of the councillor's civic duties.
- 6.29 In assessing a councillor request for a professional development activity, the general manager must consider the factors set out in Clause 6.27, as well as the cost of the professional development in relation to the councillor's remaining budget.

### **Conferences and seminars**

- 6.30 Council is committed to ensuring its councillors are up to date with contemporary issues facing council and the community, and local government in NSW.
- 6.31 Council will allow \$5,000 (which includes funding provided for professional development, conferences and seminars as per point 6.24) per councillor annually to facilitate councillor attendance at conferences and seminars.
- 6.32 Approval to attend a conference or seminar is subject to a written request to the general manager. In assessing a councillor request, the general manager must consider factors including the:
- relevance of the topics and presenters to current council priorities and business and the exercise of the councillor's civic duties
  - cost of the conference or seminar in relation to the total remaining allowance per Councillor.
- 6.33 Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the general manager. Council will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.18-6.21.

### **Information and communications technology (ICT) expenses**

- 6.34 Council will reimburse councillors for expenses associated with data, software and internet costs up to a limit of \$100 per month.



### **Special requirement and carer expenses**

Council encourages wide participation and interest in civic office. It will seek to ensure council premises and associated facilities are accessible, including provision for sight or hearing impaired councillors and those with other disabilities.

- 6.35 Transportation provisions outlined in this policy will also assist councillors who may be unable to drive a vehicle.
- 6.36 In addition to the provisions above, the general manager may authorise the provision of reasonable additional facilities and expenses in order to allow a councillor with a disability to perform their civic duties.
- 6.37 Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a maximum of \$4,000 per annum for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.38 Child care expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.39 In the event of caring for an adult person, councillors will need to provide suitable evidence to the general manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

### **Home office expenses**

- 6.40 Each councillor may be reimbursed up to \$500 per year for costs associated with the maintenance of a home office such as minor items of consumable stationery.
- 6.41 The general manager is entitled to authorise council staff to attend a councillor's residence to assist in resolving a council related matter. However this approval can only to be given in the following circumstances:
- the councillor must declare that the matter is directly related to council business; and
  - the general manager has assessed that the issue can be resolved relatively quickly; and
  - there will be no additional expense incurred by council in providing that assistance; and
  - the work environment must be considered safe from work health and safety perspective; and
  - the general manager is of the opinion that the use of the council staff resource is the quickest and most effective method to resolve the matter.

## **7. Insurances**

- 7.1 In accordance with Section 382 of the Local Government Act, Council is insured against public liability and professional indemnity claims. Councillors are included as a named insured on this Policy.
- 7.2 Insurance protection is only provided if a claim arises out of or in connection with the councillor's performance of his or her civic duties, or exercise of his or her functions as a councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.3 Council shall pay the insurance policy excess in respect of any claim accepted by council's insurers, whether defended or not.
- 7.4 Appropriate travel insurances will be provided for any councillors travelling on approved interstate and overseas travel on council business.

## 8. Legal assistance

- 8.1 Council may, if requested, indemnify or reimburse the reasonable legal expenses of:
- a councillor defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the councillor
  - a councillor defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the councillor
  - a councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the councillor.
- 8.2 In the case of a code of conduct complaint made against a councillor, legal costs will only be made available where the matter has been referred by the general manager to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the councillor.
- 8.3 Legal expenses incurred in relation to proceedings arising out of the performance by a councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a councillor has done during his or her term in office. For example, expenses arising from an investigation as to whether a councillor acted corruptly would not be covered by this section.
- 8.4 Council will not meet the legal costs:
- of legal proceedings initiated by a councillor under any circumstances
  - of a councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation
  - for legal proceedings that do not involve a councillor performing their role as a councillor.
- 8.5 Reimbursement of expenses for reasonable legal expenses must have Council approval by way of a resolution at a council meeting prior to costs being incurred.

## PART C – FACILITIES

### 9. General facilities for all councillors

#### Facilities

- 9.1 Council will provide the following facilities to councillors to assist them to effectively discharge their civic duties:
- a councillor meeting room appropriately furnished to include telephone, computer terminal and pigeon holes and appropriate refreshments
  - access to shared car parking spaces while attending council offices on official business
  - personal protective equipment for use during site visits
  - a name badge which may be worn at official functions, indicating that the wearer holds the office of a councillor and/or mayor or deputy mayor
  - a council blazer
  - On-line subscription to the Daily Telegraph which includes local Northern Star news

- Information technology equipment detailed in Appendix IV – Information Technology Facilities for Councillors
- 9.2 Councillors may book meeting rooms for official business in a specified council building at no cost. Rooms may be booked through a specified officer in the mayor's office or other specified staff member.
- 9.3 The provision of facilities will be of a standard deemed by the general manager as appropriate for the purpose.

### **Stationery**

- 9.4 Council will provide the following stationery to councillors each year:
- letterhead, to be used only for correspondence associated with civic duties
  - business cards
  - Nil for ordinary postage stamps
  - Nil for Christmas or festive cards per year for councillors and up to \$100 for the mayor.

### **Administrative support**

- 9.5 Council will provide administrative support to councillors to assist them with their civic duties only. Administrative support may be provided by staff in the mayor's office or by a member of council's administrative staff as arranged by the general manager or their delegate.
- 9.6 As per Section 4, council staff are expected to assist councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

## **10. Additional facilities for the mayor**

- 10.1 A parking space at council's offices will be reserved for the mayor's council-issued vehicle for use on official business, professional development and attendance at the mayor's office.
- 10.2 Council will provide the mayor with a furnished office incorporating a computer configured to council's standard operating environment, telephone and meeting space.
- 10.3 In performing his or her civic duties, the mayor will be assisted by a small number of staff providing administrative and secretarial support, as determined by the general manager.
- 10.4 The number of exclusive staff provided to support the mayor and councillors will not exceed 0.2 full time equivalents.
- 10.5 As per Section 4, staff in the mayor's office are expected to work on official business only, and not for matters of personal or political interest, including campaigning.
- 10.6 Council will provide the mayor an additional home telephone line, and rental thereon, if requested.
- 10.7 Council will provide the mayor with an annual Qantas Club Membership.

### **Mayoral Vehicle**

A motor vehicle bearing no markings or identification will be provided for the sole use of the Mayor.

While the Mayor will have unrestricted and exclusive use, the motor vehicle is and shall remain the property of Council and shall be surrendered to Council by the Mayor in the event that the person is no longer the Mayor.

Council will service, maintain, register and insure the Mayoral vehicle. The Mayor will receive a fuel card to be used only with the Mayoral Vehicle, and the vehicle will be included in a road-side assistance program of Council's choice.

The Mayor and his/her partner or other licensed driver (provided the Mayor or Mayor's spouse is in the car, except in extraordinary circumstances) or any other Councillor or Council employee are allowed to drive the vehicle.

The vehicle is to be replaced at the most economically beneficial time as determined by Council's Facilities Management Section.

With the exception of incidental private use, in accordance with "Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW", there needs to be a mechanism to compensate for the private use of the vehicle. Based on the diverse range of functions performed by the Mayor, including outside of normal business hours, a calculation of 25% of the standard Council lease fee, as paid by Council employees, for the type of vehicle provided, has been determined as an appropriate level of compensatory payment.

## **PART D – PROCESSES**

### **11. Approval, payment and reimbursement arrangements**

- 11.1 Expenses should only be incurred by councillors in accordance with the provisions of this policy.
- 11.2 Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3 Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
  - local travel relating to the conduct of official business
  - carer costs
  - ICT expenditure.
- 11.4 Final approval for payments made under this policy will be granted by the general manager or their delegate.

**Direct payment**

- 11.5 Council may approve and directly pay expenses. Requests for direct payment must be submitted to the general manager for assessment against this policy using the prescribed form, with sufficient information and time to allow for the claim to be assessed and processed.

**Reimbursement**

- 11.6 All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted to the general manager.

**Notification**

- 11.7 If a claim is approved, council will make payment directly or reimburse the councillor through accounts payable.
- 11.8 If a claim is refused, council will inform the councillor in writing that the claim has been refused and the reason for the refusal.

**Reimbursement to council**

- 11.9 If council has incurred an expense on behalf of a councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
- 11.10 council will invoice the councillor for the expense
- 11.11 the councillor will reimburse council for that expense within 14 days of the invoice date.
- 11.12 If the councillor cannot reimburse council within 14 days of the invoice date, they are to submit a written explanation to the general manager. The general manager may elect to deduct the amount from the councillor's allowance.

**Timeframe for reimbursement**

- 11.13 Unless otherwise specified in this policy, councillors must provide all claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

**12. Disputes**

- 12.1 If a councillor disputes a determination under this policy, the councillor should discuss the matter with the general manager.
- 12.2 If the councillor and the general manager cannot resolve the dispute, the councillor may submit a notice of motion to a council meeting seeking to have the dispute resolved.

**13. Return or retention of facilities**

- 13.1 All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a councillor or mayor ceasing to hold office or at the cessation of their civic duties.
- 13.2 Should a councillor desire to keep any equipment allocated by council, then this policy enables the councillor to make application to the general manager to purchase any such equipment. The general manager will determine an agreed fair market price or written down value for the item of equipment.
- 13.3 The prices for all equipment purchased by councillors under Clause 13.2 will be recorded in Council's annual report.

**14. Publication**

- 14.1 This policy will be published on council's website.

**15. Reporting**

- 15.1 Council will report on the provision of expenses and facilities to councillors as required in the Act and Regulations.
- 15.2 Detailed reports on the provision of expenses and facilities to councillors will be publicly tabled at a council meeting every six months and published in full on council's website. These reports will include expenditure summarised by individual councillor and as a total for all councillors.

**16. Auditing**

- 16.1 The operation of this policy, including claims made under the policy, will be included in council's audit program and an audit undertaken at least every two years.

**17. Breaches**

- 17.1 Suspected breaches of this policy are to be reported to the general manager.
- 17.2 Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.

## **PART E – APPENDICES**

### **Appendix I: Related legislation, guidance and policies**

#### **Relevant legislation and guidance:**

- Local Government Act 1993, Sections 252 and 253
- Local Government (General) Regulation 2021 Clauses 217 and 403
- Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW, 2009
- Local Government Circular 09-36 Guidelines for Payment of Expenses and Facilities
- Local Government Circular 05-08 legal assistance for Councillors and Council Employees.

#### **Related Council policies:**

- Code of Conduct
- Councillor Training and Development Policy

## Appendix II: Definitions

The following definitions apply throughout this policy.

Term	Definition
accompanying person	Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a councillor
appropriate refreshments	Means food and beverages provided by council to support councillors undertaking official business
Act	Means the <i>Local Government Act 1993</i> (NSW)
clause	Unless stated otherwise, a reference to a clause is a reference to a clause of this policy
Code of Conduct	Means the Code of Conduct adopted by Council or the Model Code if none is adopted
Councillor	Means a person elected or appointed to civic office as a member of the governing body of council who is not suspended, including the mayor
General Manager	Means the general manager of Council and includes their delegate or authorised representative
incidental personal use	Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct
long distance intrastate travel	Means travel to other parts of NSW of more than three hours duration by private vehicle
maximum limit	Means the maximum limit for an expense or facility provided in the text and summarised in Appendix 1
NSW	New South Wales
official business	Means functions that the mayor or councillors are required or invited to attend to fulfil their legislated role and responsibilities for council or result in a direct benefit for council and/or for the local government area, and includes: <ul style="list-style-type: none"> <li>• meetings of council and committees of the whole</li> <li>• meetings of committees facilitated by council</li> <li>• civic receptions hosted or sponsored by council</li> <li>• council co-ordinated events (i.e. Australia day, Citizenship ceremonies)</li> <li>• meetings where a councillor is the appointed council delegate (excluding organisations where travel expenses are paid such as Rous County Council) / representative to an external organisation</li> <li>• civic functions and meetings where asked by the mayor to represent council</li> <li>• meetings with council staff</li> <li>• meetings at the Council Chambers with constituents and</li> <li>• meetings, functions, workshops and other events to which attendance by a councillor has been requested or approved by council</li> </ul>



professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a councillor or the mayor
Regulation	Means the Local Government (General) Regulation 2021 (NSW)
year	Means the financial year, that is the 12 month period commencing on 1 July each year

## Appendix III: Australian Taxation Office Reasonable Travel Allowances



Australian Government  
Australian Taxation Office

Taxation Determination  
**TD 2022/10**

Status: **legally binding**

## Taxation Determination

### Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022–23 income year?

#### ● Relying on this Determination

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Determination applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

Table of Contents	Paragraph
What this Determination is about	1
Reasonable amount for overtime meal expenses	4
<u>Example 1 – calculation of reasonable amount for overtime meal expenses</u>	5
Reasonable amounts for domestic travel expenses	10
<u>Example 2 – calculation of reasonable amount for meals and incidental expenses – domestic</u>	18
Reasonable amounts for domestic travel expenses for employee truck drivers	23
<u>Example 3 – calculation of reasonable amount for meals – employee truck drivers</u>	27
Reasonable amounts for overseas travel expenses	31
<u>Example 4 – calculation of reasonable amount for meals and incidental expenses – overseas</u>	40
Date of effect	44

#### What this Determination is about

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception<sup>1</sup> in Subdivision 900-B of the *Income Tax Assessment Act 1997* for the 2022–23 income year in relation to claims made by employees for:

- overtime meal expenses – for food and drink when working overtime
- domestic travel expenses – for accommodation, food and drink, and incidentals when travelling away from home overnight for work (particular

<sup>1</sup> This Determination should be read together with Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*, which explains the substantiation exception and the way in which these expenses are able to be claimed.

Taxation Determination

**TD 2022/10****Status: legally binding**

reasonable amounts are given for employee truck drivers, office holders covered by the Remuneration Tribunal and Federal Members of Parliament), and

- overseas travel expenses – for food and drink, and incidentals when travelling overseas for work.

2. The approach outlined in this Determination can only be used where you receive an allowance to cover the particular expenses you are claiming – for example, you received an accommodation allowance and are claiming accommodation expenses. This Determination is not relevant to you where you do not receive an allowance to cover your expenses.

3. The reasonable amounts only provide the maximum amount you can claim without being required to substantiate your expenditure (refer to paragraph 33 of TR 2004/6). If you rely on the reasonable amounts and the ATO checks your tax return, you will still be required to show:

- you spent the money in performing your work duties (for example, in travelling away from home overnight on a work trip)
- how you worked out your claim (for example, you kept a diary)
- you spent the money yourself (for example, using your credit card statement or other banking records) and were not reimbursed (for example, a letter from your employer), and
- you correctly declared your allowance as income in your tax return.

**Reasonable amount for overtime meal expenses**

4. For the 2022–23 income year, the reasonable amount for overtime meal expenses is \$33.25.

**Example 1 – calculation of reasonable amount for overtime meal expenses**

5. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her 8-hour day followed by 4 hours of overtime. Samantha receives an overtime meal allowance of \$14.98 pursuant to her agreement, which is shown on her payment summary. During the overtime, Samantha takes a rest break to get a meal and returns to continue her overtime. Samantha spends \$20 on her meal.*

6. *Because Samantha has spent less than the reasonable amount for overtime meal expenses, she can claim a deduction for the \$20 she spends and she is not required to substantiate the expenditure (for example, get and keep the receipt for the meal).*

7. *If Samantha's tax return is checked by the ATO, she may be asked to explain her claim for a deduction. To do this, Samantha would show that she:*

- *worked overtime*
- *was paid an overtime meal allowance under an industrial instrument*
- *correctly declared this allowance as income in her tax return, and*
- *costed her meal at \$20 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*

Taxation Determination

**TD 2022/10****Status: legally binding**

8. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount she spent, she would need to get and keep the receipt for the meal.*

9. *If Samantha's overtime meal allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim a deduction for the meal she purchases when working overtime.*

**Reasonable amounts for domestic travel expenses**

10. The following reasonable amounts do not apply to employee truck drivers<sup>2</sup>, office holders covered by the Remuneration Tribunal<sup>3</sup> or Federal Members of Parliament.<sup>4</sup>

11. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received. Use Table 1 of this Determination if your salary is \$133,450 and below. Use Table 2 of this Determination if your salary is between \$133,451 and \$237,520. Use Table 3 of this Determination if your salary is \$237,521 or more.

12. Reasonable amounts are given for:

- accommodation at daily rates (for domestic travel only)
- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

13. These amounts are shown for the following travel destinations:

- each Australian State and Territory capital city (see Tables 1 to 3 of this Determination)
- certain specified high-cost regional and country centres (see Table 4 of this Determination for individual amounts)
- other specified regional and country centres (a common amount is given for locations listed in Table 5 of this Determination), and
- all other regional and country centres (a common amount is given for all locations not listed in Tables 4 or 5 of this Determination).

14. The reasonable amount for accommodation applies only for short stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used (for example, a hostel or caravan park), the reasonable amount cannot be used even if you receive an allowance.

15. The reasonable amount for meals depends on the period and time of travel. That is, the reasonable amounts only apply to meals (that is, breakfast, lunch and dinner) that fall within the time of day from the commencement of your travel to the end of your travel that is covered by the allowance. For example, if you leave at 10:00 am on Monday and

<sup>2</sup> See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

<sup>3</sup> Paragraphs 66 to 69 of TR 2004/6 set out that claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable amounts if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder.

<sup>4</sup> Paragraphs 70 and 71 of TR 2004/6 set out that travel allowances paid to Federal Members of Parliament and Federal Parliamentary Secretaries, under the arrangements that commenced on 14 April 1998, are considered reasonable amounts for the recipients of those allowances. This includes the capital city and Canberra travel allowance rates for domestic travel, having regard to the circumstances under which those allowances are paid.

Taxation Determination

**TD 2022/10****Status: legally binding**

return home at 3:00 pm on Tuesday, you can apply the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday.

16. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

17. The reasonable amounts for domestic travel expenses, according to salary levels and destinations, for the 2022–23 income year, are shown in Tables 1 to 5 of this Determination as follows:

**Table 1: Reasonable amounts for domestic travel expenses – employee’s annual salary \$133,450 and below**

Place	Accomm. (\$)	Food and drink (\$) breakfast 29.90 lunch 33.65 dinner 57.30	Incidentals (\$)	Daily total (\$)
Adelaide	157	as above	21.30	299.15
Brisbane	175	as above	21.30	317.15
Canberra	168	as above	21.30	310.15
Darwin	220	as above	21.30	362.15
Hobart	147	as above	21.30	289.15
Melbourne	173	as above	21.30	315.15
Perth	180	as above	21.30	322.15
Sydney	198	as above	21.30	340.15
High-cost country centres	see Table 4	as above	21.30	variable
Tier 2 country centres (see Table 5)	134	breakfast 26.80 lunch 30.60 dinner 52.75	21.30	265.45
Other country centres	121	breakfast 26.80 lunch 30.60 dinner 52.75	21.30	249.45

**Table 2: Reasonable amounts for domestic travel expenses – employee’s annual salary \$133,451 to \$237,520**

Place	Accomm. (\$)	Food and drink (\$) breakfast 32.55 lunch 46.00 dinner 64.50	Incidentals (\$)	Daily total (\$)
Adelaide	208	as above	30.50	381.55
Brisbane	257	as above	30.50	430.55
Canberra	246	as above	30.50	419.55
Darwin	293	as above	30.50	466.55
Hobart	196	as above	30.50	369.55
Melbourne	228	as above	30.50	401.55
Perth	245	as above	30.50	418.55
Sydney	264	as above	30.50	437.55
High-cost country centres	see Table 4	as above	30.50	variable
Tier 2 country centres (see Table 5)	160	breakfast 29.90 lunch 30.60 dinner 59.60	30.50	310.60

Taxation Determination

**TD 2022/10**Status: **legally binding**

Place	Accomm. (\$)	Food and drink (\$) breakfast 32.55 lunch 46.00 dinner 64.50	Incidentals (\$)	Daily total (\$)
Other country centres	145	breakfast 29.90 lunch 30.60 dinner 59.60	30.50	295.60

**Table 3: Reasonable amounts for domestic travel expenses – employee's annual salary \$237,521 and above**

Place	Accomm. (\$)	Food and drink (\$) breakfast 38.20 lunch 54.05 dinner 75.65	Incidentals (\$)	Daily total (\$)
Adelaide	209	as above	30.50	407.40
Brisbane	257	as above	30.50	455.40
Canberra	246	as above	30.50	444.40
Darwin	293	as above	30.50	491.40
Hobart	196	as above	30.50	394.40
Melbourne	265	as above	30.50	463.40
Perth	265	as above	30.50	463.40
Sydney	265	as above	30.50	463.40
All country centres	195 or the relevant amount in Table 4 if higher	as above	30.50	variable

**Table 4: Reasonable amounts for domestic travel expenses – high-cost country centres accommodation expenses**

Country centre	\$	Country centre	\$
Albany (WA)	179	Jabiru (NT)	216
Alice Springs (NT)	150	Kalgoorlie (WA)	172
Armidale (NSW)	147	Karratha (WA)	215
Ballarat (VIC)	159	Katherine (NT)	162
Bathurst (NSW)	141	Kununurra (WA)	204
Bega (NSW)	145	Launceston (TAS)	143
Benalla (VIC)	143	Lismore (NSW)	144
Bendigo (VIC)	140	Mackay (QLD)	161
Bordertown (SA)	149	Maitland (NSW)	163
Bourke (NSW)	165	Mount Gambier (SA)	142
Bright (VIC)	167	Mount Isa (QLD)	168
Broken Hill (NSW)	152	Mudgee (NSW)	164
Broome (WA)	220	Muswellbrook (NSW)	157
Bunbury (WA)	157	Newcastle (NSW)	185
Bundaberg (QLD)	147	Newman (WA)	239
Burnie (TAS)	164	Nhulunbuy (NT)	230
Cairns (QLD)	163	Norfolk Island (NSW)	190
Carnarvon (WA)	156	Northam (WA)	189

Taxation Determination  
**TD 2022/10**

Status: **legally binding**

Country centre	\$	Country centre	\$
Castlemaine (VIC)	146	Nowra (NSW)	147
Chinchilla (QLD)	143	Orange (NSW)	176
Christmas Island (WA)	198	Port Hedland (WA)	175
Cobar (NSW)	144	Port Lincoln (SA)	170
Cocos (Keeling) Islands (WA)	331	Port Macquarie (NSW)	170
Coffs Harbour (NSW)	148	Port Pirie (SA)	150
Colac (VIC)	138	Queanbeyan (NSW)	139
Dalby (QLD)	177	Queenstown (TAS)	136
Dampier (WA)	175	Rockhampton (QLD)	139
Derby (WA)	170	Roma (QLD)	146
Devonport (TAS)	158	Shepparton (VIC)	150
Dubbo (NSW)	148	Swan Hill (VIC)	154
Emerald (QLD)	156	Tennant Creek (NT)	146
Esperance (WA)	162	Toowoomba (QLD)	144
Exmouth (WA)	190	Thursday Island (QLD)	258
Geelong (VIC)	149	Townsville (QLD)	143
Geraldton (WA)	165	Wagga Wagga (NSW)	154
Gladstone (QLD)	155	Wangaratta (VIC)	158
Gold Coast (QLD)	209	Weipa (QLD)	190
Gosford (NSW)	145	Whyalla (SA)	145
Griffith (NSW)	138	Wilpena-Pound (SA)	193
Halls Creek (WA)	170	Wollongong (NSW)	158
Hervey Bay (QLD)	157	Wonthaggi (VIC)	160
Horn Island (QLD)	295	Yulara (NT)	440
Horsham (VIC)	154		

**Table 5: Tier 2 country centres**

Country centre	Country centre
Albury (NSW)	Kingaroy (QLD)
Ararat (VIC)	Maryborough (QLD)
Ayr (QLD)	Mildura (VIC)
Bairnsdale (VIC)	Nambour (QLD)
Ceduna (SA)	Naracoorte (SA)
Charters Towers (QLD)	Narrabri (NSW)
Cooma (NSW)	Port Augusta (SA)
Cowra (NSW)	Portland (VIC)
Echuca (VIC)	Renmark (SA)
Goulburn (NSW)	Sale (VIC)
Grafton (NSW)	Seymour (VIC)
Gunnedah (NSW)	Tamworth (NSW)
Hamilton (VIC)	Taree (NSW)
Innisfail (QLD)	Tumut (NSW)
Inverell (NSW)	Warrnambool (VIC)
Kadina (SA)	Wodonga (VIC)

Taxation Determination

**TD 2022/10**

---

**Status: legally binding**

---

**Example 2 – calculation of reasonable amount for meals and incidental expenses – domestic**

18. Svetlana is an accountant earning \$145,000 a year. As part of her duties, she is required to travel to and work in Sale for 4 days and 3 nights each month. Svetlana's employer pays for her accommodation directly and gives her a meal and incidental allowance of \$80 per day for the 4 days of travel. This allowance is shown on her payment summary. Svetlana's usual pattern is to eat 3 times a day, spending \$20 on breakfast, \$25 on lunch and \$40 on dinner (that is, a total of \$85 per day). Svetlana calculates the daily reasonable amount for meals and incidentals as follows:

- Table 2 of this Determination applies because Svetlana's salary is between \$133,451 and \$237,520.
- Sale is listed as a Tier 2 country centre in Table 5 of this Determination.
- Table 2 of this Determination provides reasonable amounts for Tier 2 country centres as \$120.10 per day for meals and \$30.50 per day for incidentals (that is, a total of \$150.60 per day).

19. Because Svetlana has spent less than the reasonable amount on meals and incidentals, she can claim a deduction for the \$85 per day that she spends on meals and she is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals). Svetlana cannot claim anything for accommodation because her employer paid for it.

20. If Svetlana's tax return is checked by the ATO, she may be asked to explain her claim for a deduction. To do this, Svetlana would show that she:

- travelled to and worked in Sale for 4 days each month
- received an allowance for the meals and incidentals for each day she travelled
- correctly declared this allowance as income in her tax return, and
- typically spent \$85 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and receipts that she kept for some of the trips).

21. If Svetlana had spent more than the reasonable amount on meals and incidentals and wanted to claim the higher amount that she spent, she would need to get and keep all of the receipts.

22. If Svetlana's meal and incidental allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim any deductions for the meals and incidentals that she purchases while travelling and working in Sale.

---



Taxation Determination

**TD 2022/10**Status: **legally binding*****Reasonable amounts for domestic travel expenses for employee truck drivers<sup>5</sup>***

23. Reasonable amounts are given for meals (breakfast, lunch and dinner). The amounts are for all domestic travel destinations (that is, capital cities, regional and country centres). For the 2022–23 income year, the relevant amounts are as set out in Table 5a of this Determination:

***Table 5a: Reasonable amounts for domestic travel expenses – employee truck driver’s meals (food and drink)***

Breakfast	Lunch	Dinner
\$26.80	\$30.60	\$52.75

24. The amounts for each of these meal breaks are separate and cannot be aggregated into a single daily amount. This is of particular importance for the days on which travel commences and ends, when some meals may not be deductible because they are not consumed in the course of work travel. A driver’s work diary (as maintained for fatigue-management purposes) can be used to demonstrate when meal breaks were taken, since employee truck drivers may take meal breaks at different times of the day compared to other taxpayers. It should also be noted that amounts cannot be moved from one meal to another (for example, if the full amount for breakfast is not expended, it cannot be carried over to lunch or dinner).

25. The deduction allowed for each meal is the amount actually spent and not simply the reasonable amount specified in Table 5a of this Determination. Although the formal substantiation requirements do not apply for claims up to the reasonable amount, taxpayers should still be able to demonstrate the basis for their claims. Example 3 of this Determination shows how this can be done.

26. All accommodation expenses and incidental expenses (for example, the cost of a shower) incurred by employee truck drivers as part of work-related travel must be substantiated with written evidence (for example, a receipt).

***Example 3 – calculation of reasonable amount for meals – employee truck drivers***

27. *Glenn is an employee truck driver. He is required to drive from Melbourne to Adelaide. Glenn leaves Melbourne at 9:00 pm, sleeps away from home overnight in his truck cab, then drives back to Melbourne the following day. Glenn is paid a travel allowance of \$40 for each day. These amounts are shown on his payment summary.*

28. *Glenn stops around midnight at a 24-hour truck stop in Horsham and spends \$25 on food and drink. He then continues to Adelaide where he snacks on a sandwich and fruit that he brought from home, before having a sleep in the truck cab. In the morning, Glenn spends \$20 on food and drink at the truck stop where he parked overnight. After the truck is unloaded and reloaded, Glenn heads to Bordertown where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5:00 pm, snacking on almonds and water that he brought from home as he drives.*

29. *Because Glenn spent less than the reasonable amount for each of dinner, breakfast and lunch, he can claim a deduction for the full amount that he spent on those meals (\$70) and is not required to obtain and keep all of the receipts for these meals. He*

<sup>5</sup> For further information on truck drivers, refer to paragraphs 72 to 75 of TR 2004/6 and to Taxation Ruling TR 95/18 *Income tax: employee truck drivers-allowances, reimbursements and work-related deductions*.

Taxation Determination

**TD 2022/10****Status: legally binding**

*may still need to provide a reasonable explanation of the expenses and so the receipts could be useful in demonstrating a pattern (see paragraph 30 of this Determination).*

30. *If Glenn's tax return is checked by the ATO, he may be asked to explain his claim for these amounts. He would need to:*

- *show that he travelled to and from Adelaide (for example, his work diary)*
- *show that he received an allowance for the meals for each day that he travelled*
- *show that he correctly declared this allowance as income in his tax return, and*
- *demonstrate his typical spending pattern on meals; this could be by reference to diary entries, bank records and receipts kept for some (a representative sample) of his trips.*

**Reasonable amounts for overseas travel expenses**

31. If you are travelling overseas and are away from your usual residence for 6 or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and do not have to substantiate your expenses. Travel records may include ticketing information, diary entries or other information setting out the nature of your travel, the day and time it began, how long it lasted and where you travelled.

32. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received.

- Use Table 6 of this Determination if your salary is \$133,450 and below.
- Use Table 7 of this Determination if your salary is between \$133,451 and \$237,520.
- Use Table 8 of this Determination if your salary is \$237,521 or more.

33. Reasonable amounts are given for:

- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

34. Any expenditure on accommodation overseas must be fully substantiated.

35. Reasonable amounts are shown for cost groups to which a country has been allocated. Table 9 of this Determination sets out the cost group to which a country has been allocated.

36. If you travel to a country that is not shown in Table 9 of this Determination, use the reasonable amount for Cost Group 1 in the table relevant to your salary range.

37. If you travel to 2 or more countries in the same day, use the cost group of the country that is in the higher cost group in determining the reasonable amount for that day.

38. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

Taxation Determination  
**TD 2022/10**

Status: **legally binding**

39. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2022–23 income year are shown in Tables 6 to 9 of this Determination as follows:

**Table 6: Reasonable amounts for overseas travel expenses – employee’s annual salary \$133,450 and below**

Cost Group	Meals (\$)	Incidentals (\$)	Total (\$)
1	60	25	85
2	95	30	125
3	130	35	165
4	170	35	205
5	200	40	240
6	240	45	285

**Table 7: Reasonable amounts for overseas travel expenses – employee’s annual salary \$133,451 to \$237,520**

Cost Group	Meals (\$)	Incidentals (\$)	Total (\$)
1	75	25	100
2	110	35	145
3	150	40	190
4	190	45	235
5	240	50	290
6	295	50	345

**Table 8: Reasonable amounts for overseas travel expenses – employee’s annual salary \$237,521 and above**

Cost Group	Meals (\$)	Incidentals (\$)	Total (\$)
1	95	30	125
2	140	40	180
3	185	45	230
4	235	50	285
5	295	60	355
6	340	60	400

Taxation Determination

**TD 2022/10**Status: **legally binding****Table 9: Table of countries**

Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Albania	2	Ecuador	4	Laos	3	Rwanda	3
Algeria	3	Egypt	3	Latvia	4	Saint Lucia	5
Angola	5	El Salvador	3	Lebanon	4	Saint Vincent	4
Antigua and Barbuda	6	Eritrea	4	Lithuania	3	Samoa	4
Argentina	2	Estonia	4	Luxembourg	5	Saudi Arabia	4
Armenia	3	Ethiopia	2	Macau	5	Senegal	4
Austria	5	Fiji	3	Malawi	2	Serbia	3
Azerbaijan	3	Finland	6	Malaysia	3	Sierra Leone	2
Bahamas	6	France	5	Mali	3	Singapore	6
Bahrain	5	French Polynesia	6	Malta	4	Slovakia	4
Bangladesh	4	Gabon	6	Mauritius	4	Slovenia	3
Barbados	6	Gambia	2	Mexico	3	Solomon Islands	4
Belarus	2	Georgia	2	Monaco	6	South Africa	2
Belgium	5	Germany	5	Morocco	4	Spain	5
Bermuda	6	Ghana	4	Mozambique	3	Sri Lanka	3
Bolivia	3	Gibraltar	4	Myanmar	3	Sudan	2
Bosnia	2	Greece	4	Namibia	2	Surinam	3
Brazil	3	Guatemala	4	Nepal	3	Sweden	5
Brunei	3	Guyana	3	Netherlands	5	Switzerland	6
Bulgaria	3	Hong Kong	5	New Caledonia	5	Taiwan	5
Burkina Faso	3	Hungary	3	New Zealand	4	Tanzania	3
Cambodia	2	Iceland	6	Nicaragua	3	Thailand	4
Cameroon	4	India	3	Nigeria	4	Tonga	3
Canada	4	Indonesia	3	North Macedonia	2	Trinidad and Tobago	6
Chile	3	Iran	1	Norway	6	Tunisia	2
China	5	Iraq	4	Oman	6	Türkiye (Turkey)	3
Colombia	3	Ireland	5	Pakistan	2	Uganda	3
Congo Democratic Republic	4	Israel	6	Panama	4	Ukraine	3
Cook Islands	4	Italy	5	Papua New Guinea	4	United Arab Emirates	6
Costa Rica	3	Jamaica	4	Paraguay	2	United Kingdom	5
Cote D'Ivoire	4	Japan	5	Peru	4	United States of America	5
Croatia	3	Jordan	6	Philippines	3	Uruguay	3
Cuba	3	Kazakhstan	2	Poland	3	Vanuatu	4
Cyprus	4	Kenya	4	Portugal	4	Vietnam	3
Czech Republic	3	Korea	6	Puerto Rico	5	Zambia	2
Denmark	6	Kosovo	2	Qatar	6		
Dominican Republic	4	Kuwait	5	Romania	3		
East Timor	4	Kyrgyzstan	2	Russia	4		

Taxation Determination

**TD 2022/10**

---

**Status: legally binding**

---

**Example 4 – calculation of reasonable amount for meals and incidental expenses – overseas**

40. Prashant travels to China on business for 2 weeks and is paid a travel allowance of \$500 per day (made up of \$250 for meals and incidentals and \$250 for accommodation). Prashant's annual salary is \$191,000. Prashant usually spends \$250 per day on meals and incidentals and \$300 per night on accommodation when travelling in China. Prashant calculates the daily reasonable amount for his overseas travel as follows:

- Table 7 of this Determination applies because Prashant's salary is between \$133,451 and \$237,520.
- Table 9 of this Determination lists China as Cost Group 5.
- Table 7 of this Determination provides reasonable amounts for meals and incidental expenses for Cost Group 5 as \$240 per day for meals and \$50 per day for incidentals (that is, a total of \$290 per day).

41. Because Prashant has spent less than the reasonable amount on meals and incidentals, he can claim a deduction for the \$250 per day that he spends and he is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals and incidentals). However, because he has spent more than 6 nights away in a row, Prashant must keep travel records (such as a travel diary) for the 2 weeks he is in China. Prashant can claim a deduction for the \$300 per day he spends on accommodation but he must fully substantiate this expenditure (by getting and keeping a receipt or other documentary evidence of the expenditure).

42. If Prashant's tax return is checked by the ATO, he may be asked to explain his claim for a deduction. To do this, Prashant would show he:

- travelled to China for work
- received an allowance for the meals and incidentals for each day he travelled
- correctly declared this allowance as income in his tax return, and
- typically spent \$250 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and some receipts that he kept).

43. If Prashant's travel allowance for meals and incidentals was not shown on his payment summary and he fully spent the allowance, he can choose to leave this allowance out of his tax return and not claim any deductions for the meals and incidentals he purchases when travelling and working in China.

---

**Date of effect**

44. This Determination applies to the 2022–23 income year only. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

---

**Commissioner of Taxation**  
29 June 2022

---

Taxation Determination

**TD 2022/10**

---

**Status: not legally binding**

---

**References**

---

*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TR 95/18; TR 2004/6; TR 2006/10

*Previous Rulings/Determinations:*TD 2017/19; TD 2018/11; TD 2019/11;  
TD 2020/5; TD 2021/6*Legislative references:*- ITAA 1997 Subdiv 900-B

---

## ATO references

NO: 1-TZFXZ6V

ISSN: 2205-6211

BSL: IAI

ATOlaw topic: Income tax ~~ Deductions ~~ Work related expenses ~~ Accommodation and  
meal expensesIncome tax ~~ Deductions ~~ Work related expenses ~~ Travel expenses

---

**© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

**Appendix IV: Information Technology Facilities for Councillors**

The following Information Technology facilities will be provided to Councillors :

- Access to a Council email address in the format *firstname.lastname@ballina.nsw.gov.au*
- Access to Councillor document distribution platform (LG Hub)
- Access to Council's Microsoft 365 tenant (Word, Excel, Outlook, One Drive)
- Smartphone handset (Apple iPhone)
- Headset (Bluetooth)
- Tablet and keyboard (iPad Pro)
- Monochrome A4 laser printer

Council does not provide :

- Home internet/NBN connection

A3

---

***public interest disclosure  
2023/24***





1. Name of the reporting agency for this return \*

Ballina Shire Council



2. Is the reporting agency completing this annual return or is it made on behalf of the reporting agency? \*

By the reporting agency



3. Agency submitting this annual return \*

Ballina Shire Council



4. Has your agency entered into an arrangement with the reporting agency under s 81 of the PID Act to submit this annual return on their behalf?

No



5. Select which agency type best describes the reporting agency \*

A local government authority



6. What is the total number of full time equivalent employees of the reporting agency at the time this annual return is submitted? \*

342



7. Name of person completing this annual return \*

Janeane Burke



8. Position \*

Coordinator Information Management



9. Email \*

janeane.burke@ballina.nsw.gov.au



10. Contact Number

0266861407



11. How does the reporting agency ensure public officials associated with the agency are aware of the PID Act 2022? \*

Training/information session (not man)

Distribution of NSW Ombudsman awa

Internal newsletters/bulletins

Discussion at "all staff" meetings

Content on agency intranet

Discussion at branch/division/team me

Other



12. If you selected other, outline any additional awareness activities the reporting agency undertakes to ensure public officials associated with the agency are aware of the PID Act 2022

Provided additional PID training to employees who act, or are likely to act in an identified PID Disclosure officer role.



13. Does the reporting agency include content on the PID Act 2022 in its induction program? \*

Yes



14. Has the head of the agency received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes



15. If training has not been received by the head of agency, provide reasons for this

Enter value here



16. Have all disclosure officers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes



17. If training has not been received by all disclosure officers, provide reasons for this

Enter value here



18. Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes



19. If training has not been received by managers, provide reasons for this

Enter value here

A4

***gipa act 2009  
annual report 2023/24***

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

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

Ballina Council has a proactive approach to the release of information to the public. The council website is promoted as an important source of information for the community, and it is constantly updated. We also aim to inform the community about available information via a number of other avenues: • Media releases, general advertisements and documents on exhibition are available in the notices section of Council's website, • Information and documentation provided to Ward Committees for advice and distribution to the community, • Community Connect quarterly newsletter is distributed to all residents, • Regular information spots and interviews on the Ballina community radio station, • Regular advice to the community via social media posts - facebook, instagram, • Active communications team working to provide as much information as possible to the public, • An annual review and evaluation of available information is undertaken across the organisation as part of the Agency Information Guide review process. The review identifies any new information to be made publicly available and ensures that the existing document and information on council's website is the most current version.

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
23

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	1	0	1
% of Total	100.00%	0.00%	

Schedule 2 Statistical information about access applications to be included in annual report

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	1	0	1	0	0	0	0	0	2	6.67%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	5	1	0	0	2	0	0	0	8	26.67%
Members of the public (other)	12	1	1	3	3	0	0	0	20	66.67%
Total	18	2	2	3	5	0	0	0	30	
% of Total	60.00%	6.67%	6.67%	10.00%	16.67%	0.00%	0.00%	0.00%		

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

Table B: Number of applications by type of application and outcome\*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	1	0	0	0	0	0	1	3.33%
Access applications (other than personal information applications)	18	2	1	3	5	0	0	0	29	96.67%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	18	2	2	3	5	0	0	0	30	
% of Total	60.00%	6.67%	6.67%	10.00%	16.67%	0.00%	0.00%	0.00%		

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

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	17	100.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	17	100.00%
Invalid applications that subsequently became valid applications	15	88.24%

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

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	1	100.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	1	

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	1	33.33%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	2	66.67%
Business interests of agencies and other persons	0	0.00%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	3	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	22	100.00%
Decided after 35 days (by agreement with applicant)	0	0.00%
Not decided within time (deemed refusal)	0	0.00%
Total	22	



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

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	0	0	0	
% of Total	0.00%	0.00%		

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

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

	Number of applications for review	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0.00%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	

A5

---

***disability inclusion  
action plan***



*ballina* shire council  
**DISABILITY  
INCLUSION  
ACTION PLAN  
2023 - 2026**

Adopted 28 September 2023.

Reviewed September 2023.

Draft review prepared February 2023.

First published 2017 by Ballina Shire Council.

40 Cherry Street, Ballina NSW 2478.

© Ballina Shire Council 2023

#### **COPYRIGHT NOTICE**

Council agrees to the reproduction of extracts of original material that appears in this document for personal, in-house, non-commercial use or professional research or report production purposes without formal permission or charge. All other rights reserved.

If you wish to reproduce, alter, store or transmit material appearing in the document for any other purpose, a request for formal permission should be directed to Ballina Shire Council.





# Table of Contents

Acknowledgement of Country.....	4
Message from the Mayor....	5
Guiding Principles .....	6
Vision .....	7
Policy and Legislative Context.....	8
What is a Disability? .....	15
Our Community .....	16
Strategies and Actions .....	33



*Sharing knowledge*

*adapting to change*

*Welcome*

# Acknowledgement of Country

Ballina Shire Council acknowledges that we are here on the land of the Ngangbul people of the Bundjalung nation. Council pays respect to Elders, past and present. The Bundjalung people are the traditional custodians of this land and are part of the oldest surviving continuous culture in the world.

# Message from the Mayor



It is a pleasure to present Council's Disability Inclusion Action Plan (DIAP) 2023-2026. Council has worked over many years to improve access and inclusion in our shire as we believe that this will increase opportunities for people with a disability to participate in community life.

We aim to ensure that access and inclusion is a key consideration in all areas of our services and operations. The actions in the DIAP are linked to the strategies found in Ballina Shire Council's Community Strategic Plan and are integrated into Council's delivery program, meaning that access and inclusion is a whole of council responsibility.

Council has had the benefit of the ongoing input and advice on disability issues from our Access Reference Group (ARG). I would like to take this opportunity to acknowledge and thank the current and past members of the ARG for their invaluable service.

The actions in this plan have been developed through the many conversations and responses to our recent community engagement in reviewing the previous DIAP and in preparing our Community Strategic Plan.

**Cr Sharon Cadwallader**  
**Ballina Shire Council Mayor**

# Guiding Principles

Ballina Shire Council is committed to continuing to work towards building an inclusive and accessible community that meets the needs of all its residents, regardless of ability. The NSW State Government requires that each Council in NSW develop its own Community Strategic Plan (CSP), and this sits above all other Council plans and policies in the organisational and governance planning hierarchy.

The CSP identifies the community's main priorities and aspirations for the future, to promote a positive lifestyle and improve the quality of living for our residents and visitors.

Our CSP documents the vision for Ballina Shire as:

***Ballina Shire is safe, with a connected community, a healthy environment and a thriving economy.***

The CSP is based on social justice principles determined by the NSW Government:

- **Equity** – there is fairness in decision making and prioritising and allocation of resources.
- **Access** – All people have fair access to services, resources and opportunities to meet their basic needs and improve their quality of life.
- **Participation** – Everyone has the maximum opportunity to genuinely participate in decisions which affect their lives.
- **Rights** – equal rights and opportunities for everyone to participate in community life.

These social justice principles are entrenched in the actions of the DIAP and in Council's other planning documents. Our DIAP will guide the actions that Council and others will need to take to improve access and inclusion in our community.





## Ballina Shire's Vision for Inclusion

“ Working with our community partners to make Ballina Shire accessible and inclusive for all our residents and visitors regardless of ability ”

# Policy and Legislative Context

## Principal Legislation

### NSW Disability Inclusion Act 2014

The *NSW Disability Inclusion Act 2014* (DIA 2014) provides the legislative framework for local government disability inclusion and access planning. The DIA 2014 outlines the NSW Government's commitment to ensuring that we continue to develop an inclusive and accessible community. The DIA 2014 requires that all councils in NSW must prepare a DIAP in consultation with people with a disability.

The diagram adjacent shows the connection between the DIA 2014, NSW Disability Inclusion Plan and Council Disability Inclusion Action Plans.

The DIA 2014 and all DIAPs are aligned with a range of international, Commonwealth and State legislation and policies that aim to increase opportunities and reduce barriers for access and inclusion.

## International

### United Nations Convention on the Rights of Persons with Disabilities (UNCRPD)

In 2008, the Australian Government ratified the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) “to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and to promote respect for their inherent dignity.” (United Nations (2006), Convention on the Rights of Persons with Disabilities).

## Commonwealth

### Disability Strategy 2021 - 2031

Australia's Disability Strategy 2021-2031 replaces and builds on the National Disability Strategy 2010-2020.

**Relationship between Disability Inclusion Act 2014, NSW Disability Inclusion Plan and Disability Inclusion Action Plans**

**Principles established in Acts, agreements and plans (UNCRPD, NDS, DIA, DDA, ADA NSW)**

**Leadership, governance, corporate and community responsibility**

**NSW Disability Inclusion Plan**

Whole of government & interdepartmental strategies to support the objects and principles of the Disability Inclusion Act

**Consultation and engagement**

the Department Communities and Justice to prepare the *State Disability Inclusion Plan* which: 1) Sets out the whole of government goals that support the inclusion in the community of people with disability and to improve access to mainstream service and community facilities by people with disability, and; 2) Provides for collaboration and co-ordination among government departments, local councils and other entities in the provision of supports and services

**Attitudes and behaviours**

Government, business and the general community are aware of and demonstrate positive attitudes and actions to inclusion for people with disability.

**Liveable communities**

All people including those with disability are able to exercise their rights, live, learn, work and play, feel safe, raise a family and grow old. Within their own community.

**Employment**

People with disability have the opportunity to gain, retain, contribute effectively and experience the positive self and social benefits of employment.

**Systems and processes**

People with disability are able to access information, systems, processes and services, and supporting their right to exercise choice and control.

Each public authority must have... a *Disability Inclusion Action Plan*... setting out the measures it intends to put in place (in connection with the exercise of its functions) so that people with disability can access general supports and services available in the community and can participate fully in the community

**NSW Disability Inclusion Act requires**

**Disability Inclusion Action Planning**

Operationalisation of the objects and principles of the DIA at the agency and front line level and influencing the broader community

**Regulations, standards, quality and compliance requirements and Guidelines**

- Examples include:*
- Human rights and the social model of disability
  - Consultation and co-design
  - Planning
  - Corporate leadership
  - Staff training
  - Communication
  - Choice and control
  - Complaints / feedback
  - Ongoing engagement mechanisms
  - Campaigns and advertising
  - Corporate identity and public face
  - Integration with diversity policy

- Examples include:*
- Buildings / universal design
  - Infrastructure
  - Physical environment
  - Way finding and connected journeys
  - Community and customer consultation and awareness
  - Full range of service provision (to all)
  - Community partnerships
  - Community events
  - Emergency procedures and safety
  - Specialist services
  - Local planning and responsiveness
  - Social interaction

- Examples include:*
- Recruitment policies and practices
  - Application processes
  - Induction and orientation
  - Managerial support & development
  - Reasonable adjustment
  - Employee consultation and support networks
  - Diversity policy & targets
  - Physical work environment and amenities – kitchens, toilets, transport, parking
  - GSE and other considerations
  - Transition from education to work

- Examples include:*
- Service quality monitoring
  - Staff training
  - Information formats
  - ICT – internal and external systems
  - Application processes
  - Service excellence and quality
  - Use of technology
  - Quality and complaints systems
  - Accessible communication approaches

**Monitoring, reporting and evaluation**

A comprehensive reporting framework drives the ongoing refinement and implementation of the DIP and DIAPs by:

1. Regularly engaging with the stakeholders that have contributed to the development of priorities
2. Responding to the legislative, regulatory, compliance bodies and other reporting requirements
3. Identifying the outputs and outcomes of actions to allow progress to be clearly measured
4. Providing timely reporting that identifies progress and provides accurate data to inform future directions and decisions

**Integrated monitoring & reporting framework**

The Strategy presents a national framework that all governments in Australia have signed up to. It sets out a plan for continuing to improve the lives of people with disability in Australia over the next ten years. It supports Australia's commitment under the United Nations Convention on the Rights of Persons with Disabilities.

The Strategy's vision is for an inclusive Australian society that ensures people with disability can fulfil their potential as equal members of the community. It includes targeted action plans for each of the outcome areas.

The Strategy drives change in seven outcomes areas:

- 1. Employment and financial security:** Providing jobs and career opportunities for people with disability and making sure they have enough income to meet their needs.
- 2. Inclusive homes and communities:** Increasing the number of accessible, affordable and well-designed homes and creating a community that is inclusive and accessible.
- 3. Safety, rights and justice:** Ensuring the rights of people with disability are promoted, upheld and protected, and people with disability feel safe and enjoy equality before the law.
- 4. Personal and community support:** Providing people with disability access to support so they can live independently and engage in their communities.
- 5. Education and learning:** Supporting people with disability to access education and learning throughout their lives so they reach their full potential.
- 6. Health and wellbeing:** Increasing support and capability in the healthcare sector to meet the needs of people with disability and ensuring disaster preparedness and emergency responses include the needs of people with disability.

**7. Community attitudes:** Recognising the positive contribution people with disability make to society and building confidence in the community to work and engage with people with disability.

### Commonwealth Disability Discrimination Act 1992

The *Commonwealth Disability Discrimination Act 1992* (DDA 1992) recognises the rights of people with disability to equality before the law and makes discrimination based on disability unlawful. The DDA 1992 covers many areas of life including employment, education, access to premises and provision of goods, services and facilities. DDA 1992 sections 60 and 61 set out the provisions for the completion of DIAPs that fulfil the intent of the DDA and sets measurable and accountable goals. Public authorities may wish to draft their DIAPs under the DIA in such a way as to comply with both the DIA 2014 and the DDA 1992.

## State

### NSW Anti-Discrimination Act 1977 (ADA)

The NSW Anti-Discrimination Act 1977 (ADA) relates to discrimination in places of work, the public education system, delivery and goods and services including services such as banking, health care, property and night clubs.

### NSW Government Sector Employment Act 2013

The Government Sector Employment Act 2013 (GSE Act) and the associated Regulation and Rules provide a statutory framework focused on NSW government sector employment and workforce management. The GSE Act repealed the requirement for Equal Employment Opportunity Management Plans under the ADA. Instead, strategies for workplace diversity are now required to

be integrated into workforce planning across the government sector. Integrating diversity requirements into workforce planning represents a shift in the way diversity is addressed in public sector employment.

### **Additional NSW Acts**

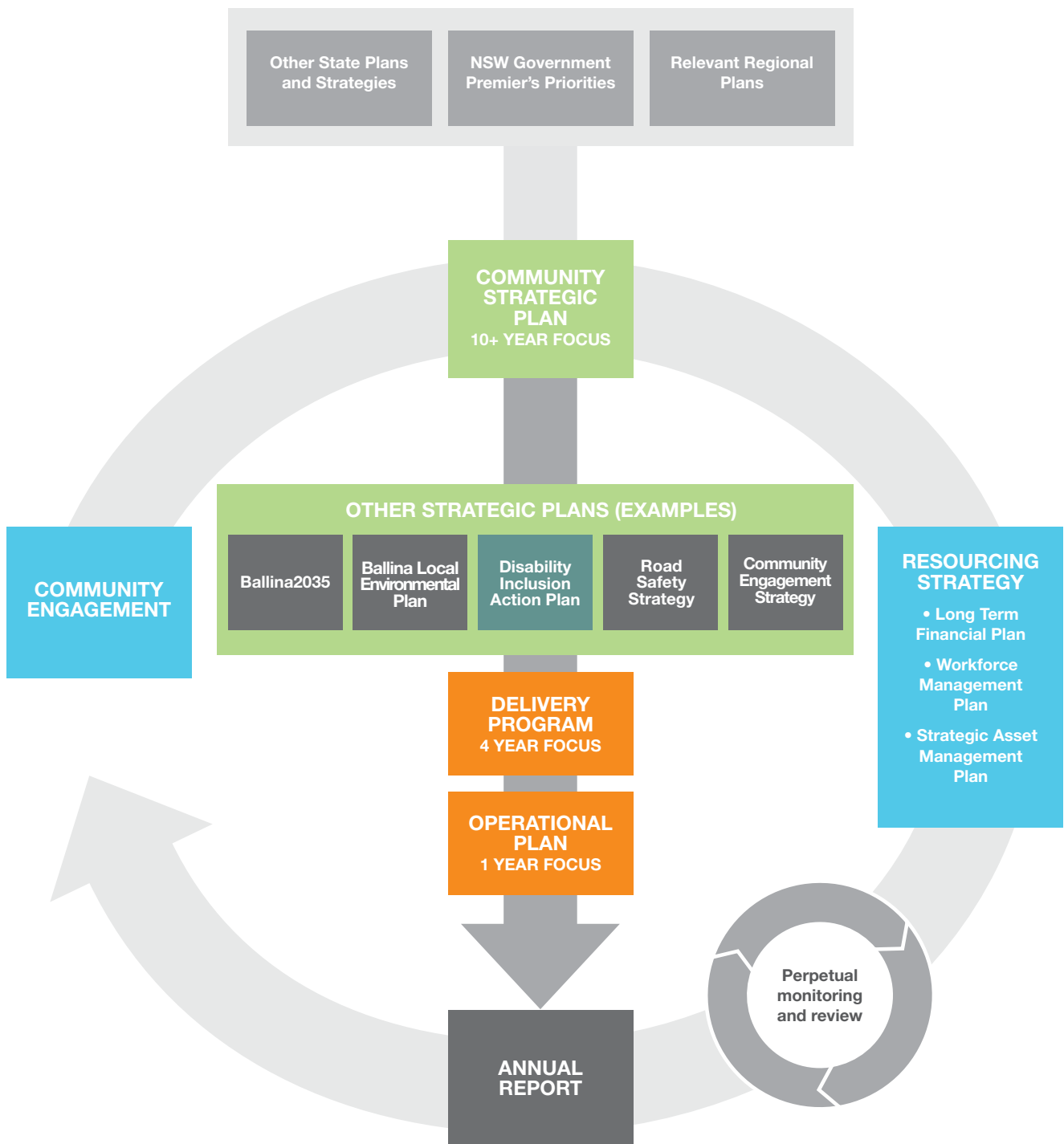
- *Carers (Recognition) Act 2010*
- *Ageing and Disability Commissioner Act 2019*

In addition to aligning with the above-mentioned international, Commonwealth and State policies, our DIAP also aligns with existing council plans and policies including

- Ballina Shire's Community Strategic Plan
- Council's Delivery Program and Operational Plan
- Pedestrian Access and Mobility Plan
- Equal Employment Opportunity Plan
- Child Safety Policy.

The linkages between our plans will assist in ensuring that the needs of people with disability will be included in all aspects of Ballina Councils' services, infrastructure and resources.

*Ballina Shire Council's Integrated planning and reporting framework*





STAND CLEAR  
Doors Open Inwards

EMERGENCY EXIT

Image credit: Copyright of State of NSW - Transport for NSW



# What is a disability?

The *Disability Discrimination Act 1992* (DDA) defines **disability** in relation to a person as:

- total or partial loss of the person's bodily or mental functions
- total or partial loss of a part of the body
- the presence in the body of organisms causing disease or illness
- the presence in the body of organisms capable of causing disease or illness
- the malfunction, malformation or disfigurement of a part of the person's body
- a disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction
- a disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgment or that results in disturbed behaviour and includes a disability that<sup>1</sup>:
  - Presently exists
  - Previously existed but no longer exists
  - May exist in the future (including because of a genetic predisposition to that disability); or Is imputed to a person.

---

<sup>1</sup> To avoid doubt, a disability that is otherwise covered by this definition includes behaviour that is a symptom or manifestation of the disability.

# Our community

The Ballina Shire is in the Northern Rivers region of NSW, the traditional country of the Bundjalung people. According to the 2021 census data, the estimated residential population of Ballina Shire was approximately 46,172. The total area of the Ballina Shire is 485km<sup>2</sup> and some 93% is zoned rural or environmental protection. A large proportion of existing native vegetation is on private land.

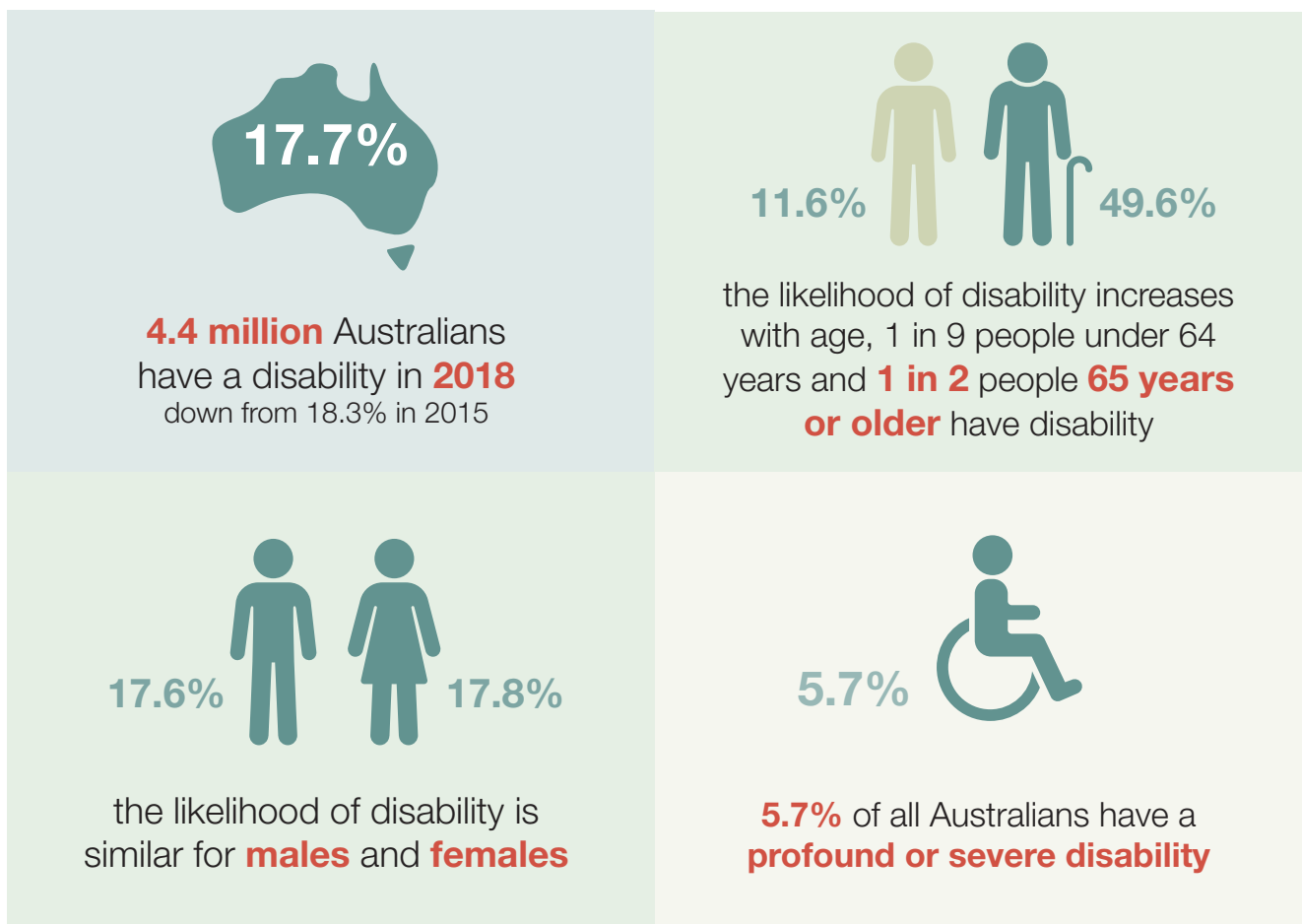
Our main town and commercial centre is Ballina, which is supported by other small towns and centres including Lennox Head, Alstonville, Wollongbar and Wardell. There are also a number of small villages and districts along the coast and in the hinterland. Our coast, the Richmond River and the escarpment and plateau near Alstonville are the standout geographic features in the shire. Their associated waterways, natural habitats, farming landscape and cultural and heritage values, along with the beaches and ocean, help to define our place and communities.



## Disability Data

The Australian Bureau of Statistics (ABS) conducts a survey of Disability, Ageing and Carers. The most recent survey was completed in 2018. The survey measures the incidence of disability in Australia, to measure the need for support for older people and people with disabilities, to provide a demographic profile of people with disability compared with the general population.

The following summary of results provides a profile of people with disability in Australia.



23.2%



almost **one quarter** of people with disability have a **mental or behavioural disorder** as their main condition, up from 21.5% in 2015



33.4%

**one third** of those with a disability aged 15 years and over have **completed year 12 or equivalent**, up from 31.4% in 2015



16.1%

**1 in 6** aged 15 years and over have a **bachelor's degree or above**, up from 14.9% in 2015



**37.9%** of those aged 15-64 years said their main source of personal income was a **government pension or allowance**, down from 41.9% in 2015



**59.7%** of people had their **need for assistance fully met**, down from 62.1% in 2015 the need for assistance by age groups



9.6%

**1 in 10** aged 15 years and over had experienced **discrimination** in the previous 12 months because of their disability, up from 8.6% in 2015



**labour force participation** for people with a disability aged 15-64 years has remained stable at **53.4%**, while people without disability have increased labour force participation (84.1%) since 2015



11.4%

**11.4%** of those with a profound or severe disability aged 15-64 years were **working full-time** up from 7.9% in 2015

## Disability in Ballina Shire

In 2021, 3,117 people (or 6.7% of the population) in Ballina Shire reported needing help in their day to-day lives due to disability. This was a percentage increase from 2016.

Ballina Shire's disability statistics relate directly to need for assistance due to a severe or profound disability. The data helps in understanding the prevalence of people who need support in the community and, along with information on unpaid care received by a person with a disability, how that support is provided. As can be seen from the table below there has been an overall increase in the number of people who identified as needing assistance.

Change in need for assistance with core activities, 2016 to 2021

Ballina Shire - Total persons



## Need for assistance with core activities

### Ballina Shire persons (usual residence)

assistance needed by age group (years)	2021			2016			change
	no.	% of total age group	% regional NSW	no.	% of total age group	% regional NSW	2016 to 2021
0 to 4	29	1.3	1.6	32	1.5	1.3	-3
5 to 9	113	4.5	5.0	95	3.9	3.8	+18
10 to 19	246	4.7	4.8	165	3.4	3.6	+81
20 to 59	672	3.3	3.5	601	3.2	3.6	+71
60 to 64	183	5.4	6.5	146	4.5	7.0	+37
65 to 69	184	5.3	7.8	168	5.4	7.9	+16
70 to 74	263	8.1	10.4	174	7.4	9.6	+89
75 to 79	266	11.5	14.9	184	10.0	14.1	+82
80 to 84	361	21.9	24.8	260	19.1	23.1	+101
85 and over	792	43.8	46.2	695	39.5	43.8	+97
<b>total persons needing assistance</b>	<b>3,117</b>	<b>6.7</b>	<b>6.8</b>	<b>2,518</b>	<b>6.0</b>	<b>6.3</b>	<b>+599</b>

Source: Australian Bureau of Statistics, Census of Population and Housing 2016 and 2021

## Emerging groups

The major differences in the age groups reporting a need for assistance between 2016 and 2021 in Ballina Shire were in the age groups:

- 80 to 84 (+101 persons)
- 85 and over (+97 persons)
- 70 to 74 (+89 persons)
- 75 to 79 (+82 persons)

## Dominant groups

Analysis of the need for assistance of people in Ballina Shire compared to Regional NSW shows that there was a similar proportion of people who reported needing assistance with core activities.

Overall, 6.7% of the population reported needing assistance with core activities, compared with 6.8% for Regional NSW.

The major differences in the age groups reporting a need for assistance in Ballina Shire and Regional NSW were:

- A smaller percentage of persons aged 75 to 79 (11.5% compared to 14.9%)
- A smaller percentage of persons aged 80 to 84 (21.9% compared to 24.8%)
- A smaller percentage of persons aged 65 to 69 (5.3% compared to 7.8%)
- A smaller percentage of persons aged 85 and over (43.8% compared to 46.2%)



Need for assistance with core activities, 2021

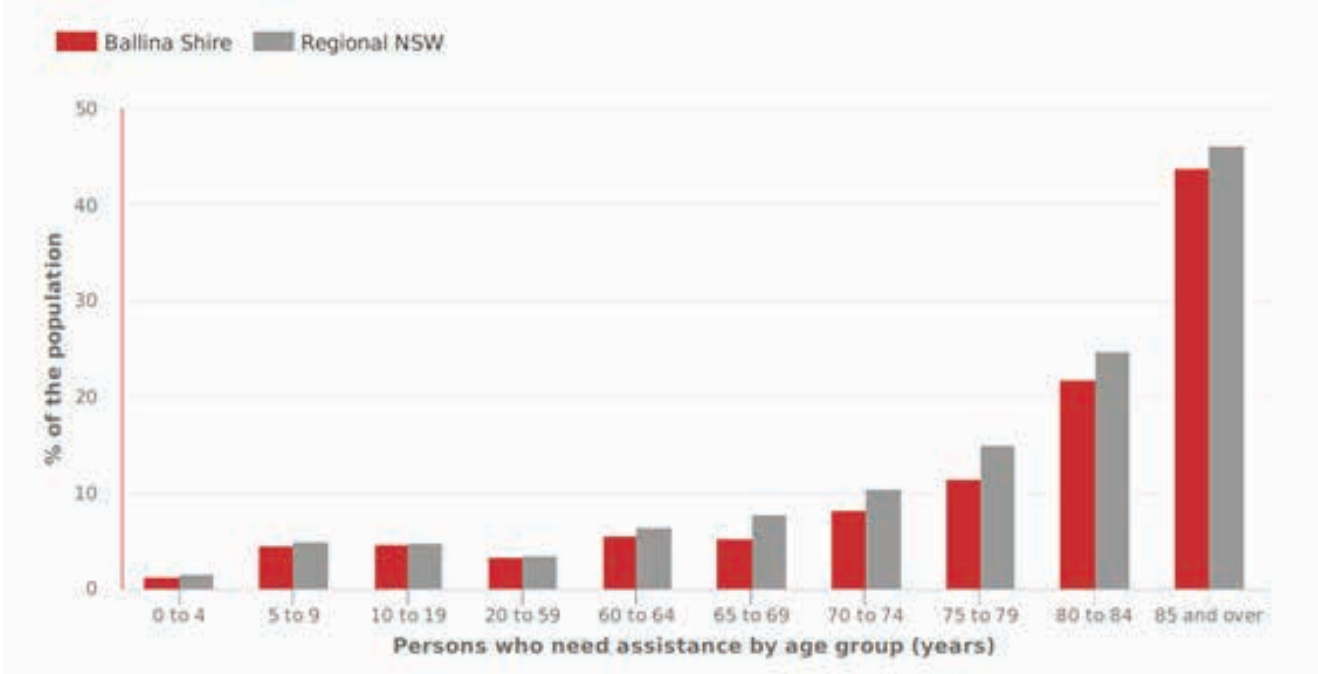


Image credit: Copyright of State of NSW - Transport for NSW



In Ballina Shire there were 5,287 carers providing unpaid care to a person with a disability, long term illness or old age in 2021. The proportion of people providing unpaid care can be an important indicator of the level of demand for care services and the need for local and state governments to make provision for local facilities. An increasing proportion of carers among the population may indicate inadequate care provision, the need for in-home support, or support for the carers themselves.



## Unpaid care

### Ballina Shire persons aged 15+ (usual residence)

assistance to a person with a disability, long term illness or old age	2021			2016			change
	no.	%	% regional NSW	no.	%	% regional NSW	2006 to 2011
provided unpaid assistance	5,287	13.6	13.1	4,445	12.8	12.6	+842
no unpaid assistance provided	30,978	79.9	79.3	26,872	77.1	77.0	+4,106
not stated	2,485	6.4	7.6	3,542	10.2	10.3	-1,057
<b>total persons aged 15+</b>	<b>38,750</b>	<b>100.0</b>	<b>100.0</b>	<b>34,859</b>	<b>100.0</b>	<b>100.0</b>	<b>+3,891</b>

Source: Australian Bureau of Statistics, Census of Population and Housing 2016 and 2021

## Achievements of the previous DIAP

From 2017 - 2022 Council has delivered a range of projects and implemented actions that directly support the needs of people with disability including:

- Supporting the role and function of the Access Reference Group.
- Construction of the first fully accredited Changing Place toilet facility in NSW.
- Amendment of design templates for construction of footpaths to improve accessibility.
- Construction of an extensive network of accessible shared pathways and ongoing condition audits of the pathway network.
- Alteration of the design specification for public amenities such as picnic tables, drinking fountains and garbage bins.
- Installation of accessible pool entry ramps and change facilities in redeveloped public swimming pools in Ballina and Alstonville.
- Provision of adult size changing table and electronic hoists in changing rooms at the Ballina and Alstonville swimming pools.
- Provision of a network of accessible unisex toilets with the Master Locksmith Access Key (MLAK) free of charge to eligible residents. MLAK keys can be used to open accessible toilets across Australia.
- Upgrade works to Shaws Bay including accessible parking spaces, obstruction free pathways, covered shade area and access ramp to water.
- Construction of above-standard accessible toilets at the Ballina-Byron Gateway Airport and the Ballina Indoor Sports Centre.
- Lake Ainsworth embellishment works include accessible pathways, amenities and access ramps to the water.
- Council web pages made compliant with Web Content Accessibility Guidelines 2.0 AA.
- Assessment of Council facilities to ensure accessibility.
- Continued support of the employment of the Regional Works Crew, which is made up of people who have intellectual disabilities.
- Training of Council staff in disability awareness.
- Provision of accessible beach wheelchairs free of charge.



*Shaws Bay access ramp to water*



*Ballina Street, Lennox Head*



*Pop Denison Park, East Ballina*

Ballina Shire Council has been supported in achieving many outcomes of the DIAP 2017-22 via the input and direction of the Disability Access Reference Group. This group has assisted Council for over 25 years, with two members having been part of the group since its inception.

The group comprises individuals with a range of abilities and lived experiences. The group regularly provides Council with advice on proposed development via the review of development applications and Council infrastructure plans, and continues to provide advice to council on a broad range of access and inclusion issues.



*Tamar Street, Ballina accessible unisex toilets with change table*



*Shaws Bay covered picnic area*





## Development of the Plan

This plan was developed through research of best practice examples in the creation of more accessible places; demographic analysis of disability rates in our local government area; review of other DIAP's and relevant literature; and through several community engagement sources.

## Consultation

Council regularly consults with residents to better understand local issues and needs. This plan has been formulated from feedback gained from a review of the previous DIAP 2017-2022, numerous one-on-one conversations with people with disabilities, representations from disability support organisations, and feedback received as part of the development of Council's Community Strategic Plan (CSP).

The key messages received from community feedback are summarised as follows:

- The importance of enabling people with disabilities to participate in community life was a constant theme raised. Feedback to Council highlighted the importance of continuing to maintain and improve our pathways and amenities for accessibility.
- The importance of wayfinding, particularly for people living with dementia, has been raised as an area that should be improved in our community.
- Advocating for and promoting improvement in employment opportunities for people with disabilities was identified as an area that should be supported.
- Ensuring that accessible design elements are included in the construction of community infrastructure was identified as a key action Council can take to ensure accessibility for all residents.



# Strategies and Actions

This section sets out actions that Council will follow to ensure that we are building a community that is inclusive and accessible. The Actions have been prioritised:

<p><b>high</b> priorities within 2 years of the adoption of the DIAP</p>	<p><b>medium</b> priorities within 2-3 years of the adoption of the DIAP</p>	<p><b>low</b> priorities within 3-4 years of the adoption of the DIAP</p>
--	--	---

The DIA 2014 sets out four focus areas that councils must address in their DIAPs:

1	<p><b>promote positive community attitudes and behaviours</b> to increase awareness and change negative perceptions over time</p>
2	<p><b>work to create liveable communities</b> to ensure that the built environment in Ballina is accessible to all people regardless of ability</p>
3	<p><b>implement systems and process</b> to ensure people with disabilities are able to access information and services</p>
4	<p><b>support employment opportunities</b> to support initiatives that increase opportunities for people with disabilities to enter into the workforce</p>



## 1. ATTITUDES AND BEHAVIOURS

Council will work to improve the perceptions of people with a disability by undertaking the following actions:

action	priority	resource required	measures and targets	Community Strategic Plan direction
<b>1.1</b> <b>Continue to support the role and function of the Ballina Shire Access Reference Group (ARG)</b>	High	Integrated into existing staff processes	Meetings held bi-monthly	CC1.3 Monitor the built infrastructure and the services delivered to the community to ensure relevant standards are being met
<b>1.2</b> <b>Establish a portfolio of positive images of people with disability</b>	High	Existing budget allocation	Portfolio created	CC2.1 Encourage community interaction, volunteering and wellbeing within all our communities
<b>1.3</b> <b>Incorporate images of people with disability into corporate documents</b>	High	Integrated into existing staff processes	Images included	CC2 We have a sense of belonging within the community
<b>1.4</b> <b>Utilise Community Connect publication to promote the importance of access and inclusion</b>	High	Integrated into existing staff processes	Articles published	CC2 We have a sense of belonging within the community
<b>1.5</b> <b>Include disability awareness training during induction of new staff</b>	High	Integrated into existing induction processes	Training delivered	CC2.1 Encourage community interaction, volunteering and wellbeing within all our communities
<b>1.6</b> <b>Acknowledge and promote International Day for People with Disability (IDPWD)</b>	High	Integrated into existing staff processes	Promoted in Community Connect and social media	CC2 We have a sense of belonging within the community



## 2. LIVEABLE COMMUNITIES

Council aims to improve access and inclusion in the built environment

action		priority	resource required	measures and targets	Community Strategic Plan direction
2.1	<b>Apply the principles of universal design in the planning and construction of new and updated public spaces/ infrastructure</b>	High	Integrated into existing staff processes	Universal design incorporated into design process	CC1.3 Monitor the built infrastructure and the services delivered to the community to ensure relevant standards are being met
2.4	<b>Maintain existing accessible toilets in working order</b>	Medium	Integrated into existing staff processes	Accessible toilets open	CC1.3 Monitor the built infrastructure and the services delivered to the community to ensure relevant standards are being met
2.6	<b>Promote the location of Accessible toilets in the shire</b>	Low	Integrated into existing staff processes	Toilet location updated on national toilet map	CC3 There are services and facilities that suit our needs
2.7	<b>Undertake an audit of public Accessible parking spaces</b>	Medium	Integrated into existing staff processes	Audit undertaken	CC1.3 Monitor the built infrastructure and the services delivered to the community to ensure relevant standards are being met
2.8	<b>Investigate best practice wayfinding systems</b>	Low	Integrated into existing staff processes	Improved wayfinding	CC3 There are services and facilities that suit our needs





### 3. SYSTEMS AND PROCESS

Council aims to ensure its systems and process are inclusive and meet the needs of people with a disability

action		priority	resource required	measures and targets	Community Strategic Plan direction
3.1	<b>Maintain Council's website compliance to WCAG21 AA standards</b>	Medium	Integrated into existing staff processes	Website compliant	CC3 There are services and facilities that suit our needs
3.2	<b>Ensure that Council documents and publications are available in alternative formats</b>	Medium	Integrated into existing staff processes	Alternative formats available	CC3 There are services and facilities that suit our needs
3.3	<b>Update Council's web page to include information about disability access services and amenities in the LGA</b>	Medium	Integrated into existing staff processes	Website updated	CC3 There are services and facilities that suit our needs
3.4	<b>Undertake audit of current disaster response systems in terms of appropriateness to meet the needs of people with disabilities during disasters</b>	High	Integrated into existing staff processes	Audit undertaken	CC1.3 Monitor the built infrastructure and the services delivered to the community to ensure relevant standards are being met



## 4. MEANINGFUL EMPLOYMENT

Council aims to assist in increasing work opportunities for people with disabilities

action		priority	resource required	measures and targets	Community Strategic Plan direction
4.1	<b>Review current recruitment process to ensure it is inclusive</b>	Medium	Integrated into existing staff processes	Review undertaken	CC2 We have a sense of belonging within the community
4.2	<b>Work with community partners in increasing job opportunities for people with disability</b>	Medium	Integrated into existing staff processes	Partnerships established	CC2 We have a sense of belonging within the community
4.3	<b>Support council staff with disabilities to continue to work with Ballina Shire Council</b>	High	Integrated into existing staff processes	Staff supported	CC1 We feel safe and resilient



# Monitoring and Reporting

Council will continue to ensure that access and inclusion is embedded into our systems and processes, and be responsive to issues as they arise, responding accordingly.

Management of the implementation, monitoring and reporting of the actions within the DIAP will sit with Council's Strategic Planning section. Council's Access Reference Group will also support the implementation of the plan by providing ongoing feedback on the progress of the actions.

The priorities associated with the actions listed will provide a framework for completing each action.

Several of the actions are ongoing and these will be reported against as examples are completed. Implemented DIAP actions will be reported against quarterly as part of Council's Delivery Program and Operational Plan reporting cycle. These quarterly reports are available on Council's website at ***ballina.nsw.gov.au/agendas-and-minutes***.

Ongoing assessment of actions within this Strategy will be conducted to make sure individual actions are relevant and meeting community needs throughout the DIAP timeframe.

Circumstances may occur where minor administrative changes to this document are made. Where an update does not significantly alter this document, such a change may be made administratively. This may include a change to the name of a Council, Commonwealth or State Government department or a minor update to legislation which does not have a significant impact. Any modifications that significantly change or update the document will only be done by resolution of Council.

As per the legislative requirements of the DIA 2014, an end of year report will also be lodged with the Disability Council of NSW.

*ballina* shire council  
**DISABILITY  
INCLUSION  
ACTION PLAN  
2023 - 2026**



Ballina Shire Council  
40 Cherry Street Ballina NSW 2478  
p: 1300 864 444 | e: council@ballina.nsw.gov.au

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

A6

***capital expenditure***

**Operational Plan Review**  
**Capital Expenditure - Planning and Environmental Health Division - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Open Spaces - Equipment and Embellishment</b>												
746	Crown Reserve Improvements	0	50,000		(50,000)	0	12,000	100	N/A	N/A	N/A	
925	Ocean Breeze Reserve, Lennox Head	320,000	181,000	115,000		296,000	157,200	53	Complete	Oct-23	Jun-24	Works commenced, defects being resolved
939	Fitzroy Park, Wardell	280,000	220,000	59,000		279,000	278,600	100	Complete	Complete	Complete	Part Grant Funded
1266	Lennox Headland, Fencing	100,000	0	51,000	(40,000)	11,000	1,100	10	Complete	Complete	Complete	LRCI Funding - Round 2
1488	Lennox Park, Lennox Head	1,410,000	1,323,000	48,000	65,000	1,436,000	1,439,200	100	Complete	Complete	Complete	Regional Tourism Activation Fund
1609	Pop Denison, Ballina - Senior Playground	1,650,000	1,050,000	581,000		1,631,000	1,295,300	79	Complete	Complete	Complete	
1661	Tanamera Drive, Alstonville	200,000	0	152,000		152,000	154,000	101	Complete	Complete	Complete	LRCI Funding - Round 3
1722	Ballina Pump Track	734,000	684,000	50,000	(700,000)	34,000	5,400	16	Feb-24	Apr-24	Dec-24	Stronger Country Communities Fund - Round 5 - \$734,000 - Balance in 2024/25
1729	Sharpes Beach Master Plan	1,350,000	1,300,000	50,000	(1,300,000)	50,000	2,800	6	Jun-24	Jun-24	Dec-24	Regional Tourism Activation Fund - Grant of \$1,050,000 - Balance in 2024/25
1779	EA Brown Park, Alstonville	100,000	100,000			100,000	99,100	99	Complete	Complete	Complete	
1837	Pop Denison, Ballina - Car Park	530,000	530,000		(530,000)	0	0	100	Complete	Mar-24	Jun-24	
1838	Angels Beach Access Ramp, Ballina	70,000	70,000			70,000	47,600	68	Complete	Apr-24	Jun-24	
1839	Lakefield Park, Lennox Head	55,000	55,000			55,000	49,000	89	Complete	Complete	Complete	
1840	Chickiba Park, Ballina	190,000	190,000			190,000	0	0	Complete	Apr-24	Jun-24	Contract awarded
1841	Madden Park, Ballina Heights	150,000	150,000			150,000	129,400	86	Complete	Complete	Complete	
1842	Swift Street Park, Ballina - Basketball Surface	100,000	100,000			100,000	143,000	143	Complete	Complete	Complete	
1843	Park Shelter and P.U.M.P Actions	60,000	60,000			60,000	8,700	15	Complete	Apr-24	Jun-24	
1844	John Kearney Park, Ballina	155,000	155,000			155,000	0	0	Complete	May-24	Jun-24	Contract awarded
1845	Ballina Heights Sports Field	170,000	170,000			170,000	133,300	78	Complete	Complete	Complete	
1894	Regatta Park Crown Reserve - Revetment	150,000	0		150,000	150,000	11,300	8	Complete	Apr-24	May-24	Grant funded - Tender awarded
1896	Kingsford Smith Crown Reserve - Revetment	940,000	0		940,000	940,000	476,800	51	Complete	Apr-24	May-24	Grant funded - Includes Commemoration Park - Tender awarded
1944	Coastal Recreation Path	200,000	0			0	5,700	100	Complete	Jun-24	Dec-24	Grant funded - Community Assets Program
1971	Gawandii Beach Remediation	50,000	0		50,000	50,000	48,800	98	Complete	Complete	Complete	
2002	Cemetery Master Plan - Implementation	200,000	0		200,000	200,000	0	0	Complete	Apr-24	Jun-24	
	<b>Sub Total</b>	<b>9,164,000</b>	<b>6,388,000</b>	<b>1,106,000</b>	<b>(1,215,000)</b>	<b>6,279,000</b>	<b>4,498,300</b>	<b>72</b>				
<b>Sports Fields</b>												
953	Kingsford Smith Reserve - Redevelopment	3,000,000	0	925,000	175,000	1,100,000	1,097,200	100	Complete	Complete	Complete	
1525	Kingsford Smith, Ballina - Access Works	220,000	0		220,200	220,200	0	0	Complete	Apr-24	Dec-24	LRCI Funding - Round 4 - Design complete, procurement underway
1705	Kingsford Smith, Ballina - Improvements	390,000	370,000	(145,000)		225,000	230,300	102	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program
1706	Fripp Oval, Ballina - Improvements	240,000	220,000	(42,000)		178,000	121,400	68	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program - Invoicing to be finalised
1707	Saunders Oval, Ballina - Improvements	500,000	480,000	18,000	(490,000)	8,000	9,200	115	N/A	Sep-24	Dec-24	\$1.5m Sport Priority Needs Program - Deferred to after winter sporting season
1708	Ballina Heights Fields, Ballina - Improvements	100,000	80,000	18,000	(90,000)	8,000	6,300	79	N/A	Sep-24	Dec-24	\$1.5m Sport Priority Needs Program - Deferred to after winter sporting season
1709	Duck Creek Mountain Park - Improvements	50,000	0	5,000		5,000	0	0	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program
1710	Ballina Tennis Club - Improvements	45,000	0	8,000		8,000	5,400	68	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program
1711	Tintenbar Tennis Club - Improvements	65,000	0	5,000		5,000	800	16	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program
1712	Quays Reserve, Ballina - Improvements	90,000	0	90,000		90,000	90,000	100	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program
1713	Chickiba Fields, Ballina - Improvements	20,000	0	20,000		20,000	20,400	102	N/A	Complete	Complete	\$1.5m Sport Priority Needs Program
1737	Fitzroy Park, Wardell - Tennis Court	100,000	0	71,000	29,000	100,000	98,300	98	Complete	Complete	Complete	Grant funded project
1846	Williams Reserve, Lennox Head - Irrigation	210,000	210,000		(200,000)	10,000	0	0	N/A	N/A	N/A	Construction in 2024/25
	<b>Sub Total</b>	<b>5,030,000</b>	<b>1,360,000</b>	<b>973,000</b>	<b>(355,800)</b>	<b>1,977,200</b>	<b>1,679,300</b>	<b>85</b>				
<b>Public Amenities</b>												
958	Lennox Head Surf Club Locality	166,000	166,000			166,000	1,400	1	Complete	Apr-24	Aug-24	Works underway
1492	Lennox Park, Lennox Head	35,000	0	35,000	(35,000)	0	0	100	Complete	Complete	Complete	Forms part of the Lennox Park - Open Spaces Project
	<b>Sub Total</b>	<b>201,000</b>	<b>166,000</b>	<b>35,000</b>	<b>(35,000)</b>	<b>166,000</b>	<b>1,400</b>	<b>1</b>				
	<b>Total - Open Spaces</b>	<b>14,395,000</b>	<b>7,914,000</b>	<b>2,114,000</b>	<b>(1,605,800)</b>	<b>8,422,200</b>	<b>6,179,000</b>	<b>73%</b>				
<b>Public and Environmental Health</b>												
741	Shaws Bay Coastal Management Plan	0	0			0	9,100	100	Complete	Complete	Complete	
742	Lake Ainsworth Coastal Management Plan	1,036,000	938,000	98,000	(500,000)	536,000	0	0	Complete	Apr-24	Sep-24	
1742	Teven Reserve	930,000	954,000	(24,000)	(500,000)	430,000	203,500	47	Complete	Sep-23	Sep-24	Grant funded project
<b>Animal Control</b>												
1516	Animal Shelter Improvements, Ballina	170,000	125,000	45,000		170,000	186,400	110	Complete	Complete	Complete	
1517	Off Leash Exercise Area - Gap Road	175,000	165,000	10,000		175,000	173,900	99	Complete	Complete	Complete	
	<b>Total - Public and Environmental Health</b>	<b>2,311,000</b>	<b>2,182,000</b>	<b>129,000</b>	<b>(1,000,000)</b>	<b>1,311,000</b>	<b>572,900</b>	<b>44%</b>				
<b>Strategic Planning</b>												
1190	Koala Strike Vehicle Mitigation	66,000	0		66,000	66,000	66,400	101	Complete	Complete	Complete	Grant funded project
	<b>Total - Planning and Environmental Health</b>	<b>16,772,000</b>	<b>10,096,000</b>	<b>2,243,000</b>	<b>(2,539,800)</b>	<b>9,799,200</b>	<b>6,818,300</b>	<b>70%</b>				



**Operational Plan Review**  
**Capital Expenditure - Corporate and Community Division - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Airport</b>												
732	Car Park - Expansion	2,000,000	500,000		(435,000)	65,000	(7,600)	-12	Dec-24	Jan-25	Jun-25	
734	Runway Strengthening and Overlay and Lights	20,000,000	3,200,000	9,125,000		12,325,000	11,486,100	93	Complete	Complete	Complete	
1834	Controlled Airspace Transition	0	500,000		(500,000)	0	0	100	Uncertain	Uncertain	Uncertain	
1991	Line Marking Machine	18,000	0		18,000	18,000	16,900	94	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>22,018,000</b>	<b>4,200,000</b>	<b>9,125,000</b>	<b>(917,000)</b>	<b>12,408,000</b>	<b>11,495,400</b>	<b>93</b>				
<b>Commercial Property</b>												
724	Wollongbar Urban Expansion Area - Stage 3	2,800,000	0		500,000	500,000	143,900	29	Complete	Complete	Complete	
725	Southern Cross Industrial - Boeing Avenue - Lot 3	8,400,000	2,500,000	280,000		2,780,000	2,334,100	84	Complete	Jan-23	Aug-24	
728	Flat Rock - Improvements	130,000	130,000		(100,000)	30,000	27,800	93	Complete	Complete	Complete	
1849	Russellton Industrial Estate - Final Stage	7,000,000	6,000,000		(3,000,000)	3,000,000	3,254,800	108	Complete	Nov-23	Aug-24	
2005	ARC Crane Installation		0		34,000	34,000	100,700	296	Complete	Feb-24	Apr-24	\$34,000 plus \$172,000 in September 2024
	<b>Sub Total</b>	<b>18,330,000</b>	<b>8,630,000</b>	<b>280,000</b>	<b>(2,566,000)</b>	<b>6,344,000</b>	<b>5,861,300</b>	<b>92</b>				
<b>Total - Commercial Services</b>		<b>40,348,000</b>	<b>12,830,000</b>	<b>9,405,000</b>	<b>(3,483,000)</b>	<b>18,752,000</b>	<b>17,356,700</b>	<b>93%</b>				
<b>Swimming Pools</b>												
1059	Alstonville Swimming Pool - Shade	100,000	0	10,000		10,000	9,600	96	Complete	Complete	Complete	
1753	Alstonville Swimming Pool - Glass Structure	200,000	205,000		(25,000)	180,000	168,700	94	Complete	Complete	Complete	
1754	Ballina Swimming Pool - Glass Structure	150,000	173,000	(150,000)	(23,000)	0	0	100	Complete	Complete	Complete	
New	Swimming Pools - Solar Expansion	48,000	0		48,000	48,000	32,200	67	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>498,000</b>	<b>378,000</b>	<b>(140,000)</b>	<b>0</b>	<b>238,000</b>	<b>210,500</b>	<b>88</b>				
<b>Community Buildings</b>												
1372	Ballina Indoor Sports Centre - Improvements	105,000	0	65,000	38,000	103,000	103,100	100	Complete	Complete	Complete	
1482	Wigmore Hall - Gutter, Roof and Exterior Paint	0	0	58,000	(58,000)	0	0	100	Complete	Complete	Complete	
1515	Ballina Library - Amenities and Auto Doors	80,000	80,000		(78,000)	2,000	3,400	170	Complete	Complete	Complete	
1850	Wigmore Hall - Interior Paint	50,000	50,000			50,000	39,400	79	Complete	Feb-24	Apr-24	
1851	Wigmore Hall - Car Park	208,000	180,000		28,000	208,000	129,900	62	Complete	Complete	Complete	
1854	Ballina Surf Club - Roof	25,000	25,000			25,000	30,000	120	Complete	Complete	Complete	
1855	Ballina Surf Club - Balustrades	50,000	50,000			50,000	0	0	Complete	Apr-24	Jun-24	Quotes being sourced (difficulty in finding contractors)
1997	Ballina Surf Club - Concertina Wall	40,000			40,000	40,000	0	0	Complete	Apr-24	Jun-24	Quotes received (works to align with contractor's schedule)
1865	Newrybar Hall - Interior Paint	15,000	15,000			15,000	22,500	150	Complete	Complete	Complete	
1878	Alstonville Cultural Centre - Refurbishment	16,000,000	76,000	154,000	(200,000)	30,000	38,400	128	Complete	Feb-25	Dec-25	DA consent issued
1879	Lennox Head Cultural Centre - Plant Room	20,000	20,000			20,000	7,600	38	Complete	Feb-24	Jun-24	Council Trades Team to complete works
1880	Ballina Library - Air Conditioning	180,000	180,000			180,000	178,000	99	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>16,773,000</b>	<b>676,000</b>	<b>277,000</b>	<b>(230,000)</b>	<b>723,000</b>	<b>552,300</b>	<b>76</b>				
<b>Administration Centre and Depot Facilities</b>												
1780	Administration Centre - 71 Tamar Street	100,000		200,000	(100,000)	100,000	61,800	62	Complete	Complete	Complete	
1835	Administration Centre - Security	45,000	45,000			45,000	37,200	83	Complete	Complete	Complete	
775	Depot - Workshop Extension and Roof Refurb	750,000	0			0	1,100	100	Complete	Complete	Complete	
777	Depot - Hardstand and Security	45,000	0	35,000		35,000	40,800	117	Complete	Complete	Complete	
1480	Depot - Open Spaces Building	420,000	200,000	220,000		420,000	433,900	103	Complete	Feb-24	Jun-24	
1481	Depot - Administration Building	6,200,000	2,200,000	60,000	(2,060,000)	200,000	194,900	97	Complete	Sep-24	Dec-25	
1763	Depot - Fuel System	405,000	405,000		(305,000)	100,000	20,000	20	Complete	Jun-24	Dec-24	Part 5 approval obtained
	<b>Sub Total</b>	<b>7,965,000</b>	<b>2,850,000</b>	<b>515,000</b>	<b>(2,465,000)</b>	<b>900,000</b>	<b>789,700</b>	<b>88</b>				
<b>Plant and Fleet</b>												
740	Light Vehicles and Heavy Plant (Net)	3,000,000	2,190,000	425,000	385,000	3,000,000	3,618,900	121	Complete	Complete	Complete	
<b>Total - Facilities Management</b>		<b>28,236,000</b>	<b>6,094,000</b>	<b>1,077,000</b>	<b>(2,310,000)</b>	<b>4,861,000</b>	<b>5,171,400</b>	<b>106%</b>				
<b>Tourism</b>												
1959	Historical Riverfront Walk - Signage	180,000	0		108,000	108,000	28,700	27	Complete	Feb-24	Dec-24	Grant funded project - \$108,000 in 2023/24 and \$72,000 in 2024/25
<b>Total - Corporate and Community</b>		<b>68,764,000</b>	<b>18,924,000</b>	<b>10,482,000</b>	<b>(5,685,000)</b>	<b>23,721,000</b>	<b>22,556,800</b>	<b>95%</b>				

**Operational Plan Review**  
**Capital Expenditure - Asset Management and Emergency Services - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
	<b>Infrastructure Planning</b>											
749	Bus Shelters - Country Passenger Transport	18,000	0	18,000		18,000	0	0	Complete	Apr-24	Jun-24	Grant funded project
1530	Bus Shelters - Country Passenger Transport	160,000	0	160,000		160,000	0	0	Complete	Apr-24	Jun-24	Grant funded project
	<b>Sub Total</b>	<b>178,000</b>	<b>0</b>	<b>178,000</b>	<b>0</b>	<b>178,000</b>	<b>0</b>	<b>0</b>				
	<b>Emergency Services</b>											
755	Lennox Head Rural Fire Service Shed	2,000,000	1,610,000	320,000		1,930,000	1,650,600	86	Complete	Mar-23	Aug-24	
756	SES Building, Ballina	6,400,000	400,000	270,000	(520,000)	150,000	220,500	147	Uncertain	Uncertain	Uncertain	Designs in preparation following appointment of a consultant in October 2022
	<b>Sub Total</b>	<b>8,400,000</b>	<b>2,010,000</b>	<b>590,000</b>	<b>(520,000)</b>	<b>2,080,000</b>	<b>1,871,100</b>	<b>90</b>				
	<b>NEWLOG</b>											
1235	Plant Replacement	0	0	0		0	0	100	N/A	N/A	N/A	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>				
	<b>Total - Asset Management / Emergency Services</b>	<b>8,578,000</b>	<b>2,010,000</b>	<b>768,000</b>	<b>(520,000)</b>	<b>2,258,000</b>	<b>1,871,100</b>	<b>83%</b>				

**Capital Expenditure - Resource Recovery - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
1265	Resource Recovery - Front of House	1,500,000	325,000	11,000	(36,000)	300,000	22,100	7	Feb-25	Apr-25	Jun-26	Development consent needed for entire project - Majority of expenditure in 2025/26
1473	Resource Recovery - Haulage and Drainage	570,000	200,000	28,000	342,000	570,000	486,400	85	Complete	Feb-24	Jun-24	
1474	Resource Recovery - Wheelie Bin Storage	0	0	10,000	(10,000)	0	0	100	N/A	N/A	N/A	
1475	Resource Recovery - Amenities	0	45,000		(45,000)	0	0	100	N/A	N/A	N/A	
1513	Resource Recovery - Bulk Loadout Area	0	280,000	5,000	(285,000)	0	0	100	N/A	N/A	N/A	
1968	Resource Recovery - Skip Bins	40,000	0		40,000	40,000	35,200	88	Mar-24	Apr-24	Jun-24	
1981	Resource Recovery - Hydra Tarp System	14,000	0		14,000	14,000	13,600	97	Complete	Complete	Complete	
N/A	Domestic Waste Management - Vehicles	0	950,000		(950,000)	0	0	100	N/A	N/A	N/A	
	<b>Total - Resource Recovery</b>	<b>2,124,000</b>	<b>1,800,000</b>	<b>54,000</b>	<b>(930,000)</b>	<b>924,000</b>	<b>557,300</b>	<b>60%</b>				

**Operational Plan Review**  
**Capital Expenditure - Water Operations - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
	<b>Trunk Mains and Main Renewals</b>											
980	Martin, Burnet, Ross Streets, Ballina	500,000	500,000		(20,000)	480,000	480,100	100	Complete	Complete	Complete	
991	Reticulation Valve Replacement	50,000	50,000			50,000	0	0	N/A	On-going	On-going	
997	Tamar Street, Ballina	560,000	100,000		42,000	142,000	141,100	99	Complete	Complete	Complete	
999	Fox Street, Ballina	140,000	140,000		(140,000)	0	0	100	N/A	N/A	N/A	
1005	Meters - New	250,000	250,000			250,000	237,300	95	N/A	On-going	On-going	
1006	Meters - Replacements	115,000	75,000		40,000	115,000	144,200	125	N/A	On-going	On-going	
1494	Henderson Lane, Lennox Head	80,000	250,000		(170,000)	80,000	78,800	99	Complete	Complete	Complete	
1495	Hutley Drive Main Extension, Lennox Head	75,000	300,000		(225,000)	75,000	72,400	97	Complete	Complete	Complete	
1496	North Creek Road Pressure Zone	270,000	60,000		210,000	270,000	85,300	32	Complete	May-24	Jun-24	
1499	Alston Avenue, Alstonville	525,000	400,000		125,000	525,000	525,400	100	Complete	Complete	Complete	
1501	Temple Street (Leeson to Mary), Ballina	270,000	270,000			270,000	434,400	161	Complete	Feb-24	Jun-24	
1503	Bentinck St (Owen to Kingsford), Ballina	110,000	10,000		(5,000)	5,000	5,100	102	Complete	Jul-24	Dec-24	Construction during 2024/25
1857	Crane Street (Moon to Kerr St), Ballina	330,000	330,000		(323,000)	7,000	52,500	750	Apr-24	Jul-24	Dec-24	
1858	North Creek Road to Angels Beach Drive	10,000	10,000			10,000	10,700	107	Complete	Feb-24	Jun-24	
1886	Henry Philp Avenue, Ballina	50,000	0		47,000	47,000	42,900	91	Complete	Complete	Complete	
1972	Hutley Drive and Liana Terrace	150,000	0		150,000	150,000	136,000	91	Complete	Apr-24	Jun-24	
	<b>Sub Total</b>	<b>3,485,000</b>	<b>2,745,000</b>	<b>0</b>	<b>(269,000)</b>	<b>2,476,000</b>	<b>2,446,200</b>	<b>99</b>				
	<b>Miscellaneous</b>											
987	Telemetry	10,000	10,000			10,000	15,800	158	N/A	On-going	On-going	
989	Network Master Plan	140,000	0		5,000	5,000	2,700	54	Complete	Complete	Complete	
1004	Plant and Equipment	306,000	179,000	127,000		306,000	205,800	67	N/A	On-going	On-going	
2000	Water Loss - Skennars Head PRV	150,000	0		150,000	150,000	169,300	113	Complete	Mar-24	Jul-24	Grant funding from Dept of Planning and Environment
	<b>Sub Total</b>	<b>606,000</b>	<b>189,000</b>	<b>127,000</b>	<b>155,000</b>	<b>471,000</b>	<b>393,600</b>	<b>84</b>				
	<b>Reservoirs</b>											
982	Reservoir - EPIQ Estate	2,000,000	500,000		500,000	1,000,000	879,400	88	Complete	Mar-23	Aug-24	
985	Reservoir - Lennox Head	150,000	0	75,000	(35,000)	40,000	24,300	61	Complete	Mar-24	Jun-24	
986	Reservoir - Pine Avenue	75,000	75,000		(25,000)	50,000	0	0	Complete	Mar-24	Jun-24	
1502	Reservoir - Level Control Study	150,000	0	30,000	(10,000)	20,000	2,500	13	Feb-24	Mar-24	Dec-24	
	<b>Sub Total</b>	<b>2,375,000</b>	<b>575,000</b>	<b>105,000</b>	<b>430,000</b>	<b>1,110,000</b>	<b>906,200</b>	<b>82</b>				
	<b>Total - Water Operations</b>	<b>6,466,000</b>	<b>3,509,000</b>	<b>232,000</b>	<b>316,000</b>	<b>4,057,000</b>	<b>3,746,000</b>	<b>92%</b>				

**Operational Plan Review**  
**Capital Expenditure - Wastewater Operations - 2023/24**  
**30-June-2024**

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Main Renewals</b>												
1071	Seamist Place, Lennox Head	200,000	520,000		(320,000)	200,000	1,200	1	Jun-24	Oct-24	Jun-25	Design and investigation for current financial year
1218	Main Renewals	100,000	100,000			100,000	4,300	4	Ongoing	Ongoing	Ongoing	
1228	Relining Works	300,000	300,000		30,000	330,000	44,700	14	Complete	May-24	Jun-24	
1861	Transfer Main - Alstonville / Wollongbar	200,000	200,000		(170,000)	30,000	8,000	27	Complete	Jul-24	Dec-24	
1862	Rising Main - Skinner St / Crowley, Ballina	50,000	50,000		(50,000)	0	0	100	Uncertain	Uncertain	Uncertain	
<b>Sub Total - Mains</b>		<b>850,000</b>	<b>1,170,000</b>	<b>0</b>	<b>(510,000)</b>	<b>660,000</b>	<b>58,200</b>	<b>9</b>				
<b>Recycled Water (RW) Main Renewals</b>												
1087	RW Prospect Bridge to Bangalow Road	595,000	0	545,000	50,000	595,000	595,700	100	Complete	Complete	Complete	
1091	RW Pipeline - West Ballina Supply	100,000	20,000	320,000	(303,000)	37,000	36,800	99	Complete	Complete	Complete	
1093	RW Bulk Service Connections	170,000	50,000		120,000	170,000	152,000	89	Ongoing	Ongoing	Ongoing	
1094	RW Meter Connections	50,000	50,000			50,000	65,300	131	Ongoing	Ongoing	Ongoing	
1213	RW Wollongbar Sports Fields	130,000	100,000		30,000	130,000	115,600	89	Complete	Complete	Complete	
1215	RW Distribution Main - Henderson Farm	100,000	100,000		(100,000)	0	0	100	Uncertain	Uncertain	Uncertain	
1873	RW Main Extension - Palm Lake	250,000	250,000		(250,000)	0	0	100	Uncertain	Uncertain	Uncertain	
1874	RW Connection - Convoir Ave to Airport	20,000	10,000		10,000	20,000	9,500	48	Complete	Jul-24	Dec-24	Construction in 2024/25
1875	RW Main - Ferngrove to Ballina	150,000	300,000		(150,000)	150,000	9,600	6	Complete	Jun-24	Aug-24	Construction in 2024/25
<b>Sub Total - Recycled Water Mains</b>		<b>1,565,000</b>	<b>880,000</b>	<b>865,000</b>	<b>(593,000)</b>	<b>1,152,000</b>	<b>984,500</b>	<b>85</b>				
<b>Total - Mains - Renewals and Recycled</b>		<b>2,415,000</b>	<b>2,050,000</b>	<b>865,000</b>	<b>(1,103,000)</b>	<b>1,812,000</b>	<b>1,042,700</b>	<b>58</b>				
<b>Pumping Stations</b>												
1009	Wet Well Relining Program	150,000	150,000			150,000	30,200	20	Complete	Apr-24	Jun-24	
1638-1958	Renewal Works	500,000	500,000			500,000	431,000	86	On-going	On-going	On-going	
1863	Switchboard Renewals	900,000	900,000		(700,000)	200,000	0	0	On-going	On-going	On-going	
1872	Booster - Kellianne Crescent, Lennox Hd	100,000	100,000			100,000	47,900	48	Complete	Jul-24	Dec-24	Construction in 2024/25
<b>Sub Total - Pumping Stations</b>		<b>1,650,000</b>	<b>1,650,000</b>	<b>0</b>	<b>(700,000)</b>	<b>950,000</b>	<b>509,100</b>	<b>54</b>				
<b>Miscellaneous</b>												
1238	Plant Changeovers	186,000	23,000	117,000	46,000	186,000	232,300	125	N/A	On-going	On-going	
1128	Telemetry	20,000	10,000		10,000	20,000	28,000	140	N/A	On-going	On-going	
1990	Fishery Creek Land Acquisition	37,000	0		37,000	37,000	36,700	99	Complete	Complete	Complete	
<b>Sub Total - Miscellaneous</b>		<b>243,000</b>	<b>33,000</b>	<b>117,000</b>	<b>93,000</b>	<b>243,000</b>	<b>297,000</b>	<b>122</b>				
<b>Treatment Plants</b>												
1015	Lennox Head - Minor	20,000	20,000			20,000	7,700	39	N/A	On-going	On-going	
1016	Alstonville - Minor	10,000	10,000			10,000	8,600	86	N/A	On-going	On-going	
1017	Wardell - Minor	10,000	10,000			10,000	11,800	118	N/A	On-going	On-going	
1019	Ballina - Post Completion - Rectification	8,000,000	6,292,000	790,000	(4,500,000)	2,582,000	2,473,000	96	Complete	May-23	Mar-25	Commissioning
1023	Ballina - Septage Reveal	250,000	0	70,000	10,000	80,000	27,500	34	Complete	Complete	Complete	Project being scoped
1024	Ballina - Solar	660,000	660,000		(560,000)	100,000	0	0	Dec-24	Jan-25	Jun-25	Project being scoped
1029	Lennox Head - Solar	610,000	610,000		(610,000)	0	0	100	Dec-24	Jan-25	Jun-25	
1031	Lennox Head - Chlorination Renewal	260,000	200,000	50,000	(40,000)	210,000	193,000	92	Complete	Apr-24	Dec-24	
1032	Alstonville - Inlet Works	1,600,000	600,000			600,000	242,400	40	Complete	May-22	Sep-24	
1033	Alstonville - Biosolids	200,000	200,000		(200,000)	0	0	100	N/A	Uncertain	Uncertain	Dependent upon another State funded resilience project
1090	Lennox Head - Belt Press	200,000	200,000		(200,000)	0	42,800	100	Complete	Complete	Complete	
1226	Ballina - Minor	20,000	20,000			20,000	22,000	110	N/A	On-going	On-going	
1505	Lennox Head - Catch Pond Floor Lining	100,000	100,000		(100,000)	0	0	100	N/A	Uncertain	Uncertain	
1860	Lennox Head - Sludge Return	150,000	150,000		(100,000)	50,000	0	0	Feb-24	Uncertain	Uncertain	Timing dependent upon solution identified
1954	Lennox Head - UV Renewal	250,000	0		250,000	250,000	190,600	76	Complete	Feb-24	May-24	
1996	Alstonville - Chlorination Renewal	50,000	0		50,000	50,000	48,000	96	Complete	Complete	Complete	
<b>Sub Total - Treatment Plants</b>		<b>12,390,000</b>	<b>9,072,000</b>	<b>910,000</b>	<b>(6,000,000)</b>	<b>3,982,000</b>	<b>3,267,400</b>	<b>82</b>				
<b>Total - Wastewater Operations</b>		<b>16,698,000</b>	<b>12,805,000</b>	<b>1,892,000</b>	<b>(7,710,000)</b>	<b>6,987,000</b>	<b>5,116,200</b>	<b>73%</b>				

**Operational Plan Review**  
**Capital Expenditure - Engineering Works - 2023/24**  
 30-June-2024

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Urban Roads</b>												
807	Urban Roads Heavy Patching	580,000	580,000			580,000	583,100	101	N/A	Complete	Complete	
810	Alstonville Bypass	108,000	108,000			108,000	33,800	31	N/A	On-going	On-going	
811	Ballina Bypass	170,000	170,000			170,000	0	0	N/A	On-going	On-going	
821	Lennox Village Vision Renewal	9,000,000	247,000	125,000	620,000	992,000	949,900	96	Complete	Complete	Complete	
825	Safer Roads - Kerr St / Bentinck St	800,000	484,700	(144,200)	170,200	510,700	510,900	100	Complete	Complete	Complete	
834	River St - 4 Lanes - Stage 3 - Fishery Creek	21,000,000	1,000,000		(520,000)	480,000	930,000	194	Dec-24	Mar-25	Dec-26	Section 7.11 Project
835	River St - 4 Lanes - Stage 4 - Brunswick / Tweed	2,900,000	0	364,000	75,000	439,000	439,100	100	Complete	Complete	Complete	Section 7.11 Project
836	Tamarind Drv / North Ck to Kerr St - 4 Lanes	2,500,000	0	20,000	460,000	480,000	745,500	155	Dec-24	Mar-25	Dec-26	Section 7.11 Project
838	North Creek Road and Bridge	30,000,000	500,000			500,000	438,800	88	Jun-26	Uncertain	Uncertain	Section 7.11 Project - Design and Approvals
840	Barlows Road Connection	16,000,000	100,000			100,000	71,900	72	Dec-24	Uncertain	Uncertain	Section 7.11 Project - Design and Approvals
844	Northumberland Avenue, Ballina segment 10	540,000	530,000		(85,000)	445,000	446,400	100	Complete	Complete	Complete	
857	Crane Street segment 30	110,000	0		80,000	80,000	76,000	95	Complete	Complete	Complete	
1150	Hutley Drive, Lennox Head - Middle Section	50,000	50,000			50,000	52,000	104	Dec-24	Uncertain	Uncertain	Section 7.11 Project - Design and Approvals
1156	Reseals Urban	638,000	683,000		(45,000)	638,000	447,500	70	N/A	Complete	Complete	
1438	Wardell Town Centre	900,000	800,000	58,000	(692,000)	166,000	29,500	18	Jun-24	Aug-24	Dec-24	
1443	Moon Street, Ballina segment 130	230,000	0		210,000	210,000	211,200	101	Complete	Complete	Complete	
1444	Raglan Street, Wardell segment 10	180,000	180,000	(140,000)	(30,000)	10,000	8,700	87	Complete	Complete	Complete	
1445	Cawley Close, Alstonville segment 10	120,000	0	10,000		10,000	5,600	56	Complete	Complete	Complete	
1446	Temple Street, Ballina segment 10	615,000	615,000		(605,000)	10,000	9,300	93	Complete	Jun-24	Dec-24	
1511	Henry Philp Avenue, Ballina segments 10 to 30	570,000	380,000		190,000	570,000	527,100	92	Complete	Sep-23	Jun-24	Retaining walls still to be completed
1623	River St - 4 Lanes - Stage 2 - Burns Pt / Barlows	3,600,000	0	66,000	50,000	116,000	117,100	101	Complete	Complete	Complete	Section 7.11 Project
1760	Pacific Parade, Lennox Head	336,000	336,000	(13,000)		323,000	150,800	47	Complete	Feb-24	Jun-24	Fixing Local Roads - Round 4
1788	Kerr Street, Ballina	208,000	0		207,700	207,700	68,000	33	Complete	May-24	Jun-24	LRCI Funding - Round 4
1790	Coast Road, Skennars Head	300,000	0		10,000	10,000	6,600	66	Complete	Jul-24	Dec-24	LRCI Funding - Round 4 - Construction in 2024/25
1791	Bolding Street, Ballina segment 10	330,000	250,000		80,000	330,000	333,600	101	Complete	Complete	Complete	
1792	Russell Street, Ballina segment 10	350,000	350,000		(330,000)	20,000	32,400	162	Complete	Jul-24	Dec-24	
1793	Waverley Place, Ballina segment 10	330,000	130,000		200,000	330,000	344,300	104	Complete	Complete	Complete	
1794	Burnet Street, Ballina segment 40	365,000	230,000		135,000	365,000	365,000	100	Complete	Complete	Complete	
1795	Ballina Street / Allens Parade, Lennox Head	50,000	50,000			50,000	90,000	180	Complete	Complete	Complete	
1969	Byron Street / Byron Bay Road - Roundabout	1,600,000	0		80,000	80,000	29,100	36	Jun-24	Jul-24	Dec-24	Australian Government Blackspot Funding - Design and approvals
2007	Evacuation Route Raising	8,840,000	0		720,000	720,000	24,800	3	Dec-24	Mar-25	Dec-26	Funded from Northern Rivers Recovery and Resilience Grant
	<b>Sub Total</b>	<b>103,320,000</b>	<b>7,773,700</b>	<b>345,800</b>	<b>980,900</b>	<b>9,100,400</b>	<b>8,078,000</b>	<b>89</b>				
<b>Rural Roads</b>												
808	Reseals Rural	721,000	721,000			721,000	658,200	91	N/A	Complete	Complete	
809	Rural Roads Heavy Patching	397,000	397,000			397,000	377,800	95	N/A	Complete	Complete	
812	Tintenbar to Ewingsdale Highway Bypass	114,000	114,000			114,000	17,400	15	N/A	On-going	On-going	
823	Safer Roads - Byron Bay Rd / Ross Lane	3,600,000	2,227,000	78,000	1,250,000	3,555,000	1,153,400	32	Complete	Oct-22	Jun-24	
870	South Ballina Beach Road segment 60	350,000	0	60,000	55,000	115,000	113,600	99	Complete	Complete	Complete	
871	Fernleigh Road segment 80	493,000	493,000			493,000	608,700	123	Complete	Complete	Complete	
877	Wardell Road segment 110	290,000	0	193,000	(20,000)	173,000	176,000	102	Complete	Complete	Complete	
878	Teven Road segment 60	300,000	300,000		(150,000)	150,000	42,500	28	Complete	Apr-24	Jun-24	
1154	Reseals and Heavy Patching - Section 7.11	170,000	170,000			170,000	1,300	1	N/A	Feb-24	Jun-24	Section 7.11 Project
1202	Flood Recovery Works - Grant	500,000	450,000	(340,000)	85,000	195,000	1,600	1	N/A	N/A	N/A	
1449	Moylans Lane segment 10	866,000	548,000	388,000	(70,000)	866,000	865,300	100	Complete	Complete	Complete	
1450	Old Pacific Highway segment 20	470,000	380,000		90,000	470,000	465,500	99	Complete	Complete	Complete	
1451	Youngman Creek	130,000	0		70,000	70,000	31,700	45	Complete	Apr-23	Jun-24	
1796	Houghlahans Creek Road segment 160	180,000	130,000		50,000	180,000	314,200	175	Complete	Complete	Complete	
1797	River Drive segment 70	338,000	338,000		(335,000)	3,000	1,500	50	Complete	Jul-24	Dec-24	
1798	Beacon Road segment 10	288,000	288,000		(285,000)	3,000	3,400	113	Complete	Jul-24	Dec-24	
1799	River Drive segment 150	437,000	412,000		25,000	437,000	460,800	105	Complete	Complete	Complete	
1800	Cemetery Road Access to Rous School	63,000	60,000		3,000	63,000	63,500	101	Complete	Complete	Complete	
1883	Ross Lane - Betterment	100,000	100,000			100,000	96,100	96	Jun-24	Jan-25	Dec-25	Construction in 2024/25
1928	Uralba Road	34,000	0	34,000	(3,000)	31,000	27,900	90	Complete	Complete	Complete	
1995	Regional Road Emergency Repair Fund	75,000	0		805,000	805,000	982,000	122	Complete	Complete	Complete	
2014	Riverbank Road segments 10 to 50	0	0			0	5,000	100				
	<b>Sub Total</b>	<b>9,916,000</b>	<b>7,128,000</b>	<b>413,000</b>	<b>1,570,000</b>	<b>9,111,000</b>	<b>6,467,400</b>	<b>71</b>				
<b>Dust Seal</b>												
1770	Back Channel Road - Dust Seal	150,000	0	60,000		60,000	9,600	16	N/A	Complete	Complete	Local Land Services Grant - MEMS Program
1801	Old Bagotville Road (LLS - MEMS Program)	160,000	159,500			159,500	128,800	81	N/A	Complete	Complete	Local Land Services Grant - MEMS Program
1802	Converys Lane (LLS - MEMS Program)	72,000	71,500			71,500	64,900	91	N/A	Mar-24	Apr-24	Local Land Services Grant - MEMS Program
1803	Phillips Lane	78,000	78,000			78,000	68,100	87	N/A	Mar-24	Dec-24	
1804	Cooks Lane	14,000	14,000			14,000	0	0	N/A	Apr-24	Jun-24	
1807	Troughtons Lane					0	12,000	100	N/A	Apr-24	Jun-24	
	<b>Sub Total</b>	<b>474,000</b>	<b>323,000</b>	<b>60,000</b>	<b>0</b>	<b>383,000</b>	<b>283,400</b>	<b>74</b>				
<b>Bridges</b>												
1157	Bridges - Other	125,000	122,000			122,000	1,800	1	N/A	Mar-24	Jun-24	
1225	Pearces Creek Bridge - Replacement	5,000,000	4,834,000	(450,000)		4,384,000	4,238,000	97	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>5,125,000</b>	<b>4,956,000</b>	<b>(450,000)</b>	<b>0</b>	<b>4,506,000</b>	<b>4,239,800</b>	<b>94</b>				
	<b>Total - Roads and Bridges</b>	<b>118,835,000</b>	<b>20,180,700</b>	<b>368,800</b>	<b>2,550,900</b>	<b>23,100,400</b>	<b>19,068,600</b>	<b>83</b>				

continued on following page

**Capital Expenditure - Engineering Works - 2023/24 (continued)**  
30-June-2024

Reference	Project Description	Total Project Value	Original 2023/24 Estimate	Carry Forwards	Approved Variations	2023/24 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
	<b>Ancillary Transport Services (Footpaths)</b>											
894	Coastal Walk - Additional Works	770,000	0	122,000		122,000	161,000	132	Complete	Complete	Complete	Bushfire Local Economy Recovery Fund Grant
890	Shared Path - East of Coast Road	59,000			59,000	59,000	66,000	112	Complete	Complete	Complete	Path Renewal Works
907	Old Pacific Highway, Newrybar	65,000	0	28,000	(28,000)	0	0	100	Complete	Complete	Complete	
909	Manly Street, East Ballina	22,000	22,000		(22,000)	0	0	100	Complete	Complete	Complete	
911	William Street, Lennox Head	60,000	40,000		20,000	60,000	9,900	17	Complete	May-24	Jun-24	
915	Greenwood Place, Sunrise Cres, Lennox Head	98,000	38,000		60,000	98,000	100,000	102	Complete	Complete	Complete	
1458	Ross Lane / Byron Bay Road - Design	52,000	0	52,000		52,000	6,600	13	Mar-24	N/A	N/A	TfNSW Active Transport Grant - Design and Approval Stage
1459	Compton Drive, East Ballina (Bike Plan)	120,000	120,000		(100,000)	20,000	7,700	39	Jun-24	Uncertain	Uncertain	Adjoining Kerb and Gutter and Road Edge to be investigated
1460	Camoola Avenue, Ballina	35,000	35,000		(20,000)	15,000	3,300	22	Jun-24	Uncertain	Uncertain	Objection from resident
1466	Burnet Street, Ballina	40,000	0	40,000	(40,000)	0	0	100	Mar-24	Uncertain	Uncertain	Scope to be confirmed
1467	Skennars Head Road, Skennars Head	20,000	20,000			20,000	0	0	Mar-24	Uncertain	Uncertain	Council resolution 281021/11 to commence investigations
1694	Rail Trail Design	5,000	0	4,000		4,000	0	0	Uncertain	Uncertain	Uncertain	Stronger Country Communities Grant - Round 5
1724	Pearces Creek Road, Alstonville SCCF Rd 5	180,000	120,000		60,000	180,000	180,300	100	Complete	Complete	Complete	Stronger Country Communities Grant - Round 5 - Defer to 2024/25
1726	Montwood Drive, Lennox Head SCCF Rd 5	179,000	179,000		(179,000)	0	800	100	Complete	Jul-24	Dec-24	
1726	Montwood Drive, Lennox Head	170,000	170,000		(170,000)	0	0	100	Complete	Jul-24	Dec-24	
1775	Fig Tree / Ross Lane Lennox - Get Active	86,000	86,200			86,200	116,100	135	Complete	Complete	Complete	TfNSW Get Active Grant - Refuge complete and paths underway
1810	Westland Drive, Ballina	5,000	5,000			5,000	0	0	Apr-24	Apr-24	Jun-24	
1811	Green Street, Alstonville	15,000	15,000			15,000	300	2	Apr-24	May-24	Jun-24	
1812	Canal Road, Ballina	50,000	50,000		(50,000)	0	0	100	N/A	N/A	N/A	
1813	Chickiba Drive, Ballina	140,000	90,000		50,000	140,000	151,600	108	Complete	Complete	Complete	
1814	Martin Street, Ballina	100,000	60,000		40,000	100,000	95,500	96	Complete	Complete	Complete	
1815	Cawley Close to Main Street, A'ville - Get Active	675,000	674,500			674,500	497,900	74	Complete	Mar-24	Aug-24	TfNSW Active Transport Grant
1882	Gibbon Street, Lennox Head	71,000	71,000			71,000	58,700	83	Complete	Mar-24	Jun-24	
	<b>Sub Total</b>	<b>3,017,000</b>	<b>1,795,700</b>	<b>246,000</b>	<b>(320,000)</b>	<b>1,721,700</b>	<b>1,455,700</b>	<b>85</b>				
	<b>Ancillary Transport Services</b>											
1468	Bus Shelter - Tamar Street	1,500,000	350,000	40,000	(100,000)	290,000	69,400	24	Complete	May-24	Dec-24	LRCI Funding - Rd 3 (\$400,000) and Rd 4 (\$900,000)
1755	Landslip - Teven Road	0	0			0	12,400	100	Complete	Apr-24	Dec-24	Flood Damage Works - Funding to be approved
1881	Car Park - Patches Beach	105,000	75,000		30,000	105,000	103,600	99	Complete	Complete	Complete	
1980	Ballina Heights Drive - Median Strip	150,000	0		150,000	150,000	145,900	97	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>1,755,000</b>	<b>425,000</b>	<b>40,000</b>	<b>80,000</b>	<b>545,000</b>	<b>331,300</b>	<b>61</b>				
	<b>Total - Ancillary Transport Services</b>	<b>4,772,000</b>	<b>2,220,700</b>	<b>286,000</b>	<b>(240,000)</b>	<b>2,266,700</b>	<b>1,787,000</b>	<b>79</b>				
	<b>Water Transport</b>											
1782	Wardell North Pontoon Replacement	23,000	0	23,000		23,000	23,900	104	Complete	Complete	Complete	Boating Infrastructure Emergency Repair Pool (TfNSW Maritime)
1783	Keith Hall Pontoon Replacement	47,000	0	47,000		47,000	47,400	101	Complete	Complete	Complete	Boating Infrastructure Emergency Repair Pool (TfNSW Maritime)
1784	Fishery Creek Pontoon Replacement	24,000	0	24,000		24,000	27,000	113	Complete	Complete	Complete	Boating Infrastructure Emergency Repair Pool (TfNSW Maritime)
1864	Wardell Wharf and Boardwalk Replacement	1,523,000	1,460,000	63,000		1,523,000	1,478,800	97	Complete	Complete	Complete	Natural Disaster Funding and insurance funded project
1936	Fawcett Park Wharf Pontoon Replacement	231,000	0	231,000		231,000	230,700	100	Complete	Complete	Complete	Boating Infrastructure Emergency Repair Pool (TfNSW Maritime)
	<b>Sub Total</b>	<b>1,848,000</b>	<b>1,460,000</b>	<b>388,000</b>	<b>0</b>	<b>1,848,000</b>	<b>1,807,800</b>	<b>98</b>				
	<b>Stormwater</b>											
779	Urban Lanes	145,000	145,000		(12,000)	133,000	128,100	96	Complete	Complete	Complete	Relining works - contractor appointed
780	Kerr Street (Tamar Street to Richmond River)	110,000	60,000	50,000	(110,000)	0	0	100	Complete	Deferred	Deferred	
781	Urban Stormwater Management Plan	25,000	25,000			25,000	1,100	4	N/A	Ongoing	Ongoing	
782	Asset Data Collection	50,000	50,000			50,000	28,300	57	N/A	Ongoing	Ongoing	
783	Tidal Gates to Urban Streets	250,000	225,000	25,000	(205,000)	45,000	17,400	39	Uncertain	Uncertain	Uncertain	
787	Moon Street (Tamar St to Holden Lane), Ballina	295,000	120,000		175,000	295,000	246,600	84	Complete	Complete	Complete	Relining works - contractor appointed
789	Martin Street, Ballina	110,000	120,000		(10,000)	110,000	0	0	Complete	Apr-24	Jun-24	Relining works - contractor appointed
791	Ballina Fair, Ballina	300,000	250,000	35,000	(275,000)	10,000	25,000	250	Complete	Complete	Complete	Relining works - contractor appointed
792	Owen Street, Ballina	128,000	50,000	30,000	(80,000)	0	0	100	Complete	Uncertain	Uncertain	
795	Lems Lane and Cliff Murray Lane, Lennox Head	80,000	80,000			80,000	0	0	Uncertain	Uncertain	Uncertain	Design to be finalised
1046	Quays Drive, Ballina	200,000	200,000		(200,000)	0	0	100	Complete	Jul-24	Dec-24	Relining works - contractor appointed
1293	Lindsay Crescent, Wardell	200,000	200,000		167,000	367,000	307,800	84	Complete	Complete	Complete	Flood Recovery Grant - \$1.5m
1428	Henry Philp Avenue, Ballina	100,000	100,000			100,000	113,700	114	Completed	Complete	Complete	
1429	Temple Street, Ballina	110,000	110,000		(110,000)	0	0	100	Complete	Deferred	Deferred	Relining works - contractor appointed
1431	Cherry Street, Ballina	131,000	100,000		(100,000)	0	0	100	Complete	Uncertain	Uncertain	Deferred to 2024/25
1509	Stormwater - Flood Recovery Projects	1,500,000	1,150,000	34,000	(1,173,000)	11,000	104,500	950	Various	Complete	Complete	Flood Recovery Grant - \$1.5m Stormwater
1596	Hindmarsh Street, Ballina	103,000	0	16,000	87,000	103,000	103,000	100	Complete	Complete	Complete	Relining works - contractor appointed
1686	Greenfield Dve, Tallow Wood Place, Lennox Head	230,000	30,000		(30,000)	0	0	100	Deferred	Deferred	Deferred	
1785	Park Lane and Ballina Street, Lennox Head	30,000	30,000			30,000	0	0	Uncertain	Uncertain	Uncertain	Design to be finalised
1786	Williams Reserve, Lennox Head	19,000	19,000			19,000	0	0	Uncertain	Uncertain	Uncertain	Design to be finalised
1929	Cronulla Street, Ballina	100,000	0		100,000	100,000	185,300	185	Jun-24	Uncertain	Uncertain	Aboriginal cultural heritage investigations underway
1973	Wardell Stormwater	400,000	0		40,000	40,000	100	0	Mar-24	Jun-24	Dec-24	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1974	Coral Street	80,000	0		80,000	80,000	2,400	3	Mar-24	Jun-24	Dec-24	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1975	Rossmore Park	112,000	0		112,000	112,000	100	0	Mar-24	Jun-24	Dec-24	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1976	West Ballina	280,000	0		20,000	20,000	21,600	108	Complete	Complete	Complete	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1977	Mellis Circuit Drainage	296,000	0		56,000	56,000	0	0	Mar-24	Jun-24	Dec-24	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1978	Kawana Street Basin	120,000	0		20,000	20,000	0	0	Mar-24	Jun-24	Dec-24	Flood Recovery Grant - \$1.5m - Design underway - Construct 2024/25
1998	Dalwood Road Culvert	150,000	0		150,000	150,000	85,200	57	Complete	Complete	Complete	
2016	Alison Avenue, Lennox Head	22,000	0		22,000	22,000	27,600	125	Complete	Complete	Complete	Relining works - contractor appointed
2017	River Street and Brunswick St, Ballina	69,000	0		69,000	69,000	0	0	Complete	Apr-24	Jun-24	Relining works - contractor appointed
2018	John Sharpe St, West Ballina	108,000	0		0	0	94,900	100	Complete	Complete	Complete	Relining works - contractor appointed
2019	Anderson Street, East Ballina	29,000	0		29,000	29,000	0	0	Complete	Apr-24	Jun-24	Relining works - contractor appointed
	<b>Sub Total</b>	<b>5,882,000</b>	<b>3,064,000</b>	<b>190,000</b>	<b>(1,178,000)</b>	<b>2,076,000</b>	<b>1,492,700</b>	<b>72</b>				
	<b>Transport for NSW (TfNSW)</b>											
751	Regional Roads Reseals	142,000	219,000		(77,000)	142,000	173,000	122	N/A	On-going	On-going	
	<b>Sub Total</b>	<b>142,000</b>	<b>219,000</b>	<b>0</b>	<b>(77,000)</b>	<b>142,000</b>	<b>173,000</b>	<b>122</b>				
	<b>Total - Engineering Works (Capital)</b>	<b>131,479,000</b>	<b>27,144,400</b>	<b>1,232,800</b>	<b>1,055,900</b>	<b>29,433,100</b>	<b>24,329,100</b>	<b>83%</b>				

A7

***financial statements***

# Ballina Shire Council

## ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024

---

*The Ballina Shire is safe, with a connected community, a healthy environment and a thriving economy.*





# Ballina Shire Council

## GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

---

*The Ballina Shire is safe, with a connected community, a healthy environment and a thriving economy.*



# Ballina Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

---

Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Primary Financial Statements:</b>	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
<b>Contents for the notes to the Financial Statements</b>	<b>9</b>
<b>Independent Auditor's Reports:</b>	
On the Financial Statements (Sect 417 [2])	79
On the Financial Statements (Sect 417 [3])	82

---

### Overview

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

40 Cherry Street  
Ballina NSW 2478

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

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

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

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

# Ballina Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

---

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 24 October 2024.



Sharon Cadwallader  
Mayor  
24 October 2024



Damian Koone  
Councillor  
24 October 2024



Paul Hickey  
General Manager  
24 October 2024



Linda Coulter  
Responsible Accounting Officer  
24 October 2024

## Ballina Shire Council

### Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Income from continuing operations</b>				
61,085	Rates and annual charges	B2-1	<b>62,598</b>	59,522
34,411	User charges and fees	B2-2	<b>31,960</b>	31,699
1,872	Other revenues	B2-3	<b>3,108</b>	2,603
12,420	Grants and contributions provided for operating purposes	B2-4	<b>13,583</b>	14,267
41,150	Grants and contributions provided for capital purposes	B2-4	<b>34,168</b>	31,367
2,922	Interest and investment income	B2-5	<b>5,891</b>	3,920
4,176	Other income	B2-6	<b>5,576</b>	5,829
–	Net gain from the disposal of assets	B4-1	<b>–</b>	4,240
<u>158,036</u>	<b>Total income from continuing operations</b>		<u><b>156,884</b></u>	<u>153,447</u>
<b>Expenses from continuing operations</b>				
36,988	Employee benefits and on-costs	B3-1	<b>34,610</b>	32,374
45,301	Materials and services	B3-2	<b>44,159</b>	46,137
4,012	Borrowing costs	B3-3	<b>4,447</b>	4,279
25,949	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>28,718</b>	27,524
4,392	Other expenses	B3-5	<b>4,822</b>	3,954
2,880	Net loss from the disposal of assets	B4-1	<b>6,707</b>	–
<u>119,522</u>	<b>Total expenses from continuing operations</b>		<u><b>123,463</b></u>	<u>114,268</u>
<u>38,514</u>	<b>Operating result from continuing operations</b>		<u><b>33,421</b></u>	<u>39,179</u>
<u>38,514</u>	<b>Net operating result for the year attributable to Council</b>		<u><b>33,421</b></u>	<u>39,179</u>
<u>(2,636)</u>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<u><b>(747)</b></u>	<u>7,812</u>

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

## Ballina Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Net operating result for the year – from Income Statement</b>		<b>33,421</b>	39,179
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	<b>66,444</b>	198,522
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-8	<b>279</b>	2,455
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>66,723</b>	200,977
<b>Total other comprehensive income for the year</b>		<b>66,723</b>	200,977
<b>Total comprehensive income for the year attributable to Council</b>		<b>100,144</b>	240,156

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

## Ballina Shire Council

### Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	18,107	17,477
Investments	C1-2	86,000	113,000
Receivables	C1-4	15,748	13,793
Inventories	C1-5	5,207	2,954
Contract assets and contract cost assets	C1-6	4,792	6,979
Current assets classified as held for sale	C1-7	6,303	–
Other		1,097	1,009
<b>Total current assets</b>		<b>137,254</b>	<b>155,212</b>
<b>Non-current assets</b>			
Investments	C1-2	8,900	4,300
Receivables	C1-4	285	247
Inventories	C1-5	6,248	4,677
Infrastructure, property, plant and equipment (IPPE)	C1-8	1,783,228	1,684,249
Investment property	C1-9	27,580	26,590
Right of use assets	C2-1	1,856	1,977
Investments accounted for using the equity method	D2	1,299	1,372
<b>Total non-current assets</b>		<b>1,829,396</b>	<b>1,723,412</b>
<b>Total assets</b>		<b>1,966,650</b>	<b>1,878,624</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	16,889	24,774
Contract liabilities	C3-2	7,661	6,668
Lease liabilities	C2-1	111	125
Borrowings	C3-3	11,863	10,786
Employee benefit provisions	C3-4	9,150	8,968
<b>Total current liabilities</b>		<b>45,674</b>	<b>51,321</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	1,847	1,937
Borrowings	C3-3	67,331	74,415
Employee benefit provisions	C3-4	364	797
Provisions	C3-5	9,310	8,174
<b>Total non-current liabilities</b>		<b>78,852</b>	<b>85,323</b>
<b>Total liabilities</b>		<b>124,526</b>	<b>136,644</b>
<b>Net assets</b>		<b>1,842,124</b>	<b>1,741,980</b>
<b>EQUITY</b>			
Accumulated surplus		927,682	894,261
IPPE revaluation reserve	C4-1	914,442	847,719
<b>Council equity interest</b>		<b>1,842,124</b>	<b>1,741,980</b>
<b>Total equity</b>		<b>1,842,124</b>	<b>1,741,980</b>

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

## Ballina Shire Council

## Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		894,261	847,719	1,741,980	855,082	646,742	1,501,824
Net operating result for the year		33,421	–	33,421	39,179	–	39,179
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	–	66,444	66,444	–	198,522	198,522
Impairment (loss) reversal relating to IPP&E	C1-8	–	279	279	–	2,455	2,455
<b>Other comprehensive income</b>		<b>–</b>	<b>66,723</b>	<b>66,723</b>	<b>–</b>	<b>200,977</b>	<b>200,977</b>
<b>Total comprehensive income</b>		<b>33,421</b>	<b>66,723</b>	<b>100,144</b>	<b>39,179</b>	<b>200,977</b>	<b>240,156</b>
<b>Closing balance at 30 June</b>		<b>927,682</b>	<b>914,442</b>	<b>1,842,124</b>	<b>894,261</b>	<b>847,719</b>	<b>1,741,980</b>

## Ballina Shire Council

## Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
61,085	Rates and annual charges		61,715	60,308
34,411	User charges and fees		33,968	36,073
2,922	Interest received		5,896	1,976
40,170	Grants and contributions		38,558	32,523
–	Bonds, deposits and retentions received		1,764	4,339
5,661	Other		17,879	10,116
<i>Payments:</i>				
(36,988)	Payments to employees		(34,815)	(32,081)
(45,301)	Payments for materials and services		(47,598)	(45,216)
(4,012)	Borrowing costs		(3,337)	(4,289)
–	Bonds, deposits and retentions refunded		(3,525)	(6,230)
(4,392)	Other		(16,071)	(12,298)
53,556	<b>Net cash flows from operating activities</b>	G1-1	<b>54,434</b>	<b>45,221</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
14,470	Redemption of financial investments (including term deposits)		101,000	83,700
4,800	Sale of real estate assets		–	8,259
–	Proceeds from sale of IPPE		1,611	304
<i>Payments:</i>				
–	Purchase of financial investments (including term deposits)		(78,600)	(98,000)
(67,604)	Payments for IPPE		(65,099)	(40,394)
(8,500)	Purchase of real estate assets		(6,568)	(1,754)
(56,834)	<b>Net cash flows from investing activities</b>		<b>(47,656)</b>	<b>(47,885)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
8,164	Proceeds from borrowings		4,524	45,283
<i>Payments:</i>				
(12,368)	Repayment of borrowings		(10,531)	(38,644)
–	Principal component of lease payments		(141)	(230)
(4,204)	<b>Net cash flows from financing activities</b>		<b>(6,148)</b>	<b>6,409</b>
(7,482)	<b>Net change in cash and cash equivalents</b>		<b>630</b>	<b>3,745</b>
17,477	Cash and cash equivalents at beginning of year		17,477	13,732
9,995	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>18,107</b>	<b>17,477</b>
86,280	plus: Investments on hand at end of year	C1-2	94,900	117,300
96,275	<b>Total cash, cash equivalents and investments</b>		<b>113,007</b>	<b>134,777</b>

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



# Ballina Shire Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2024

<b>A About Council and these financial statements</b>	<b>11</b>
A1-1 Basis of preparation	11
<b>B Financial Performance</b>	<b>13</b>
<b>B1 Functions or activities</b>	<b>13</b>
B1-1 Functions or activities – income, expenses and assets	13
B1-2 Components of functions or activities	14
<b>B2 Sources of income</b>	<b>16</b>
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	22
B2-6 Other income	22
<b>B3 Costs of providing services</b>	<b>23</b>
B3-1 Employee benefits and on-costs	23
B3-2 Materials and services	24
B3-3 Borrowing costs	24
B3-4 Depreciation, amortisation and impairment of non-financial assets	25
B3-5 Other expenses	27
<b>B4 Gains or losses</b>	<b>28</b>
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	28
<b>B5 Performance against budget</b>	<b>29</b>
B5-1 Material budget variations	29
<b>C Financial position</b>	<b>31</b>
<b>C1 Assets we manage</b>	<b>31</b>
C1-1 Cash and cash equivalents	31
C1-2 Financial investments	31
C1-3 Restricted and allocated cash, cash equivalents and investments	32
C1-4 Receivables	34
C1-5 Inventories	35
C1-6 Contract assets and Contract cost assets	36
C1-7 Non-current assets classified as held for sale	36
C1-8 Infrastructure, property, plant and equipment	37
C1-9 Investment properties	40
<b>C2 Leasing activities</b>	<b>41</b>
C2-1 Council as a lessee	41
C2-2 Council as a lessor	44
<b>C3 Liabilities of Council</b>	<b>45</b>
C3-1 Payables	45
C3-2 Contract Liabilities	46
C3-3 Borrowings	47
C3-4 Employee benefit provisions	49
C3-5 Provisions	50

# Ballina Shire Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2024

<b>C4 Reserves</b>	<b>51</b>
C4-1 Nature and purpose of reserves	51
<b>D Council structure</b>	<b>52</b>
<b>D1 Results by fund</b>	<b>52</b>
D1-1 Income Statement by fund	52
D1-2 Statement of Financial Position by fund	53
D1-3 Details of internal loans	54
<b>D2 Interests in other entities</b>	<b>55</b>
D2-1 Interests in associates	55
D2-2 Subsidiaries, joint arrangements and associates not recognised	55
<b>E Risks and accounting uncertainties</b>	<b>56</b>
E1-1 Risks relating to financial instruments held	56
E2-1 Fair value measurement	59
E3-1 Contingencies	67
<b>F People and relationships</b>	<b>70</b>
<b>F1 Related party disclosures</b>	<b>70</b>
F1-1 Key management personnel (KMP)	70
F1-2 Councillor and Mayoral fees and associated expenses	71
F1-3 Other related parties	71
<b>F2 Other relationships</b>	<b>71</b>
F2-1 Audit fees	71
<b>G Other matters</b>	<b>72</b>
G1-1 Statement of Cash Flows information	72
G2-1 Commitments	73
G3-1 Events occurring after the reporting date	73
<b>G4 Statement of developer contributions</b>	<b>74</b>
G4-1 Summary of developer contributions	74
G4-2 Developer contributions by plan	75
G4-3 S64 contributions	75
<b>G5 Statement of performance measures</b>	<b>76</b>
G5-1 Statement of performance measures – consolidated results	76
G5-2 Statement of performance measures by fund	77

## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the Office of Local Government directs Council to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The general purpose 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, asset held for sale and investment property.

#### **Volunteer services**

Council operate a range of volunteering programs whereby volunteers provide services to perform activities including bush generation, weed control and plantings as part of Landcare and Coastcare groups; and the provision of information to visitors at both the visitor services desk at the Ballina Byron Gateway Airport and at the Visitor Information Centre. In addition, volunteers provide front-of-house service at the Northern Rivers Community Gallery (NRCG). This includes promoting gallery exhibitions and programs, greeting and sharing their knowledge of local artists and art with gallery visitors, and monitoring and keeping artwork safe while the gallery is open.

Under AASB 1058 *Income of Not-for-Profit Entities*, Council is required to recognise the volunteer services at fair value when the following criteria are met:

- Volunteer services can be reliably measured;
- The services would be purchased if they were not donated; and
- The value would be material.

Council has assessed the volunteer services for materiality and in relation to Council's overall operations, the value of the volunteer services are not material. Further, there are limitations on the ability for Council to reliably measure the services, and not all volunteer services would be purchased if they were not donated.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

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

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

- (i) estimated fair values of investment properties –refer Note C1-9,
- (ii) estimated fair values and depreciation of infrastructure, property, plant and equipment – refer Notes B3-4 and C1-8,
- (iii) estimated asset remediation provisions – refer Note C3-5,
- (iv) employee benefit provisions – refer Note C3-4.

## A1-1 Basis of preparation (continued)

### 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 the Council.

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

- General purpose operations
- Water services
- Wastewater services

#### 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.

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

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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

### New accounting standards adopted during the year

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

*“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”*

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income <sup>1</sup>		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Corporate and Community Division	57,110	61,560	30,970	27,979	26,140	33,581	9,360	8,456	291,132	298,192
Civil Services Division	40,684	34,781	42,629	38,247	(1,945)	(3,466)	30,648	30,972	917,358	862,700
Planning and Environmental Health Division	18,412	16,694	17,925	17,475	487	(781)	6,303	3,984	310,271	292,169
Water Operations	15,363	15,421	14,886	13,544	477	1,877	503	730	118,008	113,312
Wastewater Operations	25,315	24,991	17,053	17,023	8,262	7,968	937	1,492	329,881	312,251
<b>Total functions and activities</b>	<b>156,884</b>	<b>153,447</b>	<b>123,463</b>	<b>114,268</b>	<b>33,421</b>	<b>39,179</b>	<b>47,751</b>	<b>45,634</b>	<b>1,966,650</b>	<b>1,878,624</b>

(1) Grants and Contributions are included in income

## B1-2 Components of functions or activities

---

### Corporate and Community Division covers the following programs:

#### Governance

This program relates to expenses associated with the General Manager's office, the elected Council and the Corporate and Community Division along with specialised procurement and contract management staff.

#### Community Facilities

This program includes revenues and expenses for the operation of the Kentwell Centre, Lennox Head Cultural Centre, Alstonville Cultural Centre, the Richmond Room, the Ballina Surf Club, Naval Museum and a number of small halls.

#### Library Services

Costs associated with the operation of the Council owned libraries, which are managed by the Richmond Tweed Regional Library, through Lismore City Council.

#### Swimming Pools

Revenues and expenses associated with the operation of the Ballina War Memorial Pool and the Alstonville Aquatic Centre.

#### Tourism

Includes costs associated with the management of a range of activities including visitor services and marketing.

#### Communications

Includes costs associated with the corporate communications function which includes statutory management reporting and customer service, and grant administration.

#### Financial Services

This program manages Council's finances including loans, investments and the financial elements of Council operations.

#### Information Services

This program comprises the expenses associated with the provision of information services to Council. This includes computer equipment, software and geographical information services.

#### People and Culture

Costs associated with the human resource management function, payroll and Work, Health and Safety.

#### Risk Management

Management of all Council's risks including compliance, governance and insurance for items such as public liability and professional indemnity.

#### Property Management

Includes costs associated with Council's commercial property portfolio.

#### Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

#### Fleet Management and Workshop

Revenues and expenses related to the management of Council's fleet and workshop.

#### Depot and Ancillary Building management

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot, as well as expenses associated with Council's store.

#### Quarries and Sandpit

Revenues and expenses associated with the lease and operation of the quarries owned by Council.

### Civil Services Division covers the following programs:

#### Infrastructure Planning

Includes costs related to the supervision and administration of Civil Services.

#### Stormwater and Environmental Management

Relates to services such as flood plain management and pollution control activities such as stormwater drainage.

#### Roads and Bridges

Provision of urban and rural road services and the maintenance and improvement of bridges.

## B1-2 Components of functions or activities (continued)

---

### **Ancillary Transport Services**

Includes ancillary transport services such as street lighting, footpaths, kerb and gutter and parking.

### **Transport for NSW**

All revenues and expenses related to works funded through the Transport for NSW for roads controlled by Transport for NSW.

### **Emergency Services**

Revenues and expenses associated with emergency services including rural fire services, fire brigades and State Emergency Services.

### **Landfill and Resource Management**

This represents the operation of the Ballina landfill site, along with other waste initiatives.

### **Domestic Waste Management**

Provision of domestic waste collection services to residential properties.

### **Planning and Environmental Health Division covers the following programs:**

#### **Strategic Planning**

This program includes all revenues and expenses related to strategic planning projects such as planning proposals (land rezonings), local environmental plans, development control plans, heritage studies and economic development programs.

#### **Northern Rivers Community Gallery**

This program includes revenues and expenses for the operation of the Northern Rivers Community Gallery.

#### **Development Services**

Revenues and expenses associated with the assessment and management of development applications, in addition to revenues and expenses associated with the provision of building certification services and the assessment of the building application section of development applications.

#### **Environmental and Public Health Services**

Revenues and expenses associated with the provision of services such as environmental health, food premise inspections and licences required under the *Local Government Act 1993*.

#### **Public Order**

Revenues and expenses associated with the delivery of ranger services and parking officers.

#### **Open Spaces and Reserves**

Costs associated with the maintenance of all Council parks, reserves, public amenities, cemeteries, beaches and sporting grounds.

#### **Water Operations**

This program includes the revenue raised to finance the water programs and management and operational expenses associated with the delivery of those programs.

#### **Wastewater Operations**

This program includes the revenue raised to finance the wastewater programs, management expenses and expenses associated with the delivery of wastewater services to the local government area.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2024	2023
<b>Ordinary rates</b>		
Residential	21,573	20,425
Farmland	1,872	1,800
Business	5,012	4,870
Less: pensioner rebates (mandatory)	(611)	(609)
<b>Rates levied to ratepayers</b>	<b>27,846</b>	<b>26,486</b>
Pensioner rate subsidies received	336	335
<b>Total ordinary rates</b>	<b>28,182</b>	<b>26,821</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	8,449	7,998
Stormwater management services	423	418
Water supply services	5,054	4,708
Wastewater services	20,143	19,307
Waste management services (non-domestic)	713	632
Less: pensioner rebates (mandatory)	(814)	(805)
<b>Annual charges levied</b>	<b>33,968</b>	<b>32,258</b>
Pensioner annual charges subsidies received:		
– Water	157	156
– Wastewater	156	155
– Domestic waste management	135	132
<b>Total annual charges</b>	<b>34,416</b>	<b>32,701</b>
<b>Total rates and annual charges</b>	<b>62,598</b>	<b>59,522</b>

#### Valuation Year Information

Council has used 2023 year valuations provided by the NSW Valuer General in calculating its rates.

#### Material accounting policy information

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.

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



## B2-2 User charges and fees

\$ '000	Timing	2024	2023
<b>User charges</b>			
Water supply services	1	8,160	8,172
Wastewater services	1	1,955	1,862
Waste management services (non-domestic)	1	6,824	6,271
<b>Total user charges</b>		<b>16,939</b>	<b>16,305</b>
<b>Other fees and charges</b>			
<b>(i) Fees and charges – statutory and regulatory functions</b>			
Planning and building regulation	2	1,881	2,389
Private works – section 67	2	39	41
<b>Total fees and charges – statutory/regulatory</b>		<b>1,920</b>	<b>2,430</b>
<b>(ii) Fees and charges – other</b>			
Aerodrome	2	9,215	8,999
Cemeteries	2	524	578
Public and environmental health fees	2	501	438
Swimming centres	2	1,228	1,205
Ferry tolls	2	453	452
Plant hire	2	291	143
Other	2	889	1,149
<b>Total fees and charges – other</b>		<b>13,101</b>	<b>12,964</b>
<b>Total other fees and charges</b>		<b>15,021</b>	<b>15,394</b>
<b>Total user charges and fees</b>		<b>31,960</b>	<b>31,699</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		16,939	16,305
User charges and fees recognised at a point in time (2)		15,021	15,394
<b>Total user charges and fees</b>		<b>31,960</b>	<b>31,699</b>

### Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as the tent park, indoor sport and leisure centre, swimming pools and other community facilities, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as for fixed-term swimming pool passes, the fee revenue, if material, is recognised on a straight-line basis over the expected term of the pass.

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

## B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines – parking	2	300	274
Fines – other	2	58	141
Legal fees recovery – rates and charges (extra charges)	2	40	46
Legal fees recovery – other	2	17	8
Commissions and agency fees	2	22	24
Insurance claims recoveries	2	996	598
Recycling income (non-domestic)	2	439	358
Miscellaneous sales	2	687	443
Reassessment of provision for remediation	2	–	321
Other	2	549	390
<b><u>Total other revenue</u></b>		<b><u>3,108</u></b>	<b><u>2,603</u></b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)		2,603
<b><u>Total other revenue</u></b>		<b><u>2,603</u></b>

### Material accounting policy information 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 are recognised as revenue when the service has been provided or the payment is received, whichever occurs first.

Fines are recognised as revenue when the payment is received.

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

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	2	302	1,428	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance	2	5,117	5,670	–	–
<b>Amount recognised as income during current year</b>		<b>5,419</b>	<b>7,098</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Bushfire and emergency services	2	404	236	580	–
Library <sup>1</sup>	1 & 2	193	188	–	76
Local Infrastructure Renewal Scheme (LIRS) subsidy	2	4	27	–	–
Recreation and culture <sup>1</sup>	1 & 2	–	–	4,840	3,239
Natural disaster funding	2	1,836	193	–	–
Airport <sup>1</sup>	1 & 2	234	490	2,029	3,554
Environmental (including coastal and estuary) programs <sup>1</sup>	1 & 2	562	624	563	121
Wharf and Pontoon Infrastructure		9	–	1,309	–
Contribution to employee costs	2	437	566	–	–
Roads to Recovery	2	880	880	–	–
Transport for NSW contributions (regional roads, block grant)		1,083	1,062	–	–
Local Roads and Community Infrastructure	2	–	–	1,483	968
Other roads and bridges <sup>1</sup>	1 & 2	2,462	2,284	8,513	5,742
Other <sup>1</sup>	1 & 2	60	619	–	22
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>8,164</b>	<b>7,169</b>	<b>19,317</b>	<b>13,722</b>
<b>Non-cash contributions</b>					
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	7,571	9,836
Dedications - non-current assets	2	–	–	2,482	24
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>10,053</b>	<b>9,860</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>8,164</b>	<b>7,169</b>	<b>29,370</b>	<b>23,582</b>
<b>Total grants and non-developer contributions</b>		<b>13,583</b>	<b>14,267</b>	<b>29,370</b>	<b>23,582</b>
<b>Comprising:</b>					
– Commonwealth funding		7,618	8,693	2,987	5,732
– State funding		5,507	4,915	16,301	7,990
– Other funding		458	659	10,082	9,860
		<b>13,583</b>	<b>14,267</b>	<b>29,370</b>	<b>23,582</b>

(1) This line item includes grants and contributions recognised over time and at a point in time.

## B2-4 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
S 7.11 – contributions towards amenities/services		2	–	–	3,358	5,563
S 64 – water supply contributions		2	–	–	503	730
S 64 – sewerage service contributions		2	–	–	937	1,492
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>4,798</b>	<b>7,785</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>4,798</b>	<b>7,785</b>
<b>Total grants and contributions</b>			<b>13,583</b>	14,267	<b>34,168</b>	31,367
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			2,270	88	17,430	12,087
Grants and contributions recognised at a point in time (2)			11,313	14,179	16,738	19,280
<b>Total grants and contributions</b>			<b>13,583</b>	<b>14,267</b>	<b>34,168</b>	<b>31,367</b>

### Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent funds at 1 July	11,544	5,126	49,506	41,928
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	5,554	7,632	7,412	9,147
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	–	5,005	6,143
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(8,128)	(1,214)	(5,253)	(4,527)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(4,012)	(3,185)
<b>Unspent funds at 30 June</b>	<b>8,970</b>	11,544	<b>52,658</b>	49,506

## B2-4 Grants and contributions (continued)

---

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include the provision of research, bush regeneration activities and art gallery cultural events, such as short courses and workshops. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either 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 of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

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 grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

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 contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

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

Developer contributions may only be expended for the purposes for which the contributions were required, but 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 fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

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

**B2-5 Interest and investment income**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	<b>203</b>	109
– Cash and investments	<b>5,688</b>	3,811
<b><u>Total interest and investment income (losses)</u></b>	<b><u>5,891</u></b>	<b><u>3,920</u></b>

**B2-6 Other income**

Fair value increment on investment properties	<b>990</b>	1,010
Rental income	<b>4,586</b>	4,645
Net share of interests in associates using the equity method	<b>–</b>	174
<b><u>Total other income</u></b>	<b><u>5,576</u></b>	<b><u>5,829</u></b>

## B3 Costs of providing services

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

\$ '000	2024	2023
Salaries and wages	28,465	26,452
Employee leave entitlements (ELE)	4,855	5,209
Superannuation – defined contribution plans	3,020	2,716
Superannuation – defined benefit plans	264	314
Workers' compensation insurance	399	497
Fringe benefit tax (FBT)	59	50
Payroll tax	353	312
Training costs (other than salaries and wages)	139	94
Other	186	111
<b>Total employee costs</b>	<b>37,740</b>	<b>35,755</b>
Less: costs capitalised to Infrastructure, Property, Plant & Equipment (IPPE)	(3,130)	(3,381)
<b>Total employee costs expensed</b>	<b>34,610</b>	<b>32,374</b>
Number of 'full-time equivalent' employees (FTE) at year end	342	335

#### Material accounting policy information

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

## B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		36,661	39,809
Contractor costs		772	390
Auditors' remuneration	F2-1	191	180
Councillor and Mayoral fees and associated expenses	F1-2	420	404
Advertising		111	95
Bank charges		184	149
Electricity and heating		1,926	2,029
Insurance		1,994	1,835
Street lighting		460	439
Subscriptions and publications		117	123
Telephone and communications		297	106
Other expenses		132	90
Legal expenses:			
– Legal expenses: planning and development		478	283
– Legal expenses: other		221	139
Expenses from short-term leases		195	66
<b>Total materials and services</b>		<b>44,159</b>	<b>46,137</b>
<u>Total materials and services</u>		<u>44,159</u>	<u>46,137</u>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on leases		66	84
Interest on loans		4,038	3,934
<b>Total interest bearing liability costs</b>		<b>4,104</b>	<b>4,018</b>

### (ii) Other borrowing costs

Unwinding of present value discounts and premiums		332	261
Other borrowing costs		11	–
<b>Total other borrowing costs</b>		<b>343</b>	<b>261</b>

<u>Total borrowing costs expensed</u>		<u>4,447</u>	<u>4,279</u>
---------------------------------------	--	--------------	--------------



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

\$ '000	Notes	2024	2023
<b>Depreciation and amortisation</b>			
Plant and equipment		1,820	2,116
Office equipment		–	15
Furniture and fittings		–	5
Land improvements (depreciable)		111	111
<b>Infrastructure:</b>			
	C1-8		
– Buildings		4,339	3,700
– Other structures		2,095	2,170
– Roads		9,599	8,494
– Bridges		748	703
– Footpaths		731	649
– Stormwater drainage		1,853	1,702
– Water supply network		1,730	1,641
– Sewerage network		4,227	4,018
– Bulk earthworks		187	171
<b>Reinstatement, rehabilitation and restoration assets:</b>			
Future reinstatement costs – tips	C3-5,C1-8	919	919
Future reinstatement costs – quarries	C3-5,C1-8	201	201
Right of use assets	C2-1	158	247
<b>Total gross depreciation and amortisation costs</b>		<b>28,718</b>	<b>26,862</b>
<b>Impairment / revaluation of IPPE</b>			
Plant and equipment		–	662
<b>Infrastructure:</b>			
	C1-8		
– Buildings		–	(562)
– Other structures		–	(308)
– Roads		(227)	(1,580)
– Bridges		–	(5)
– Footpaths		(52)	–
<b>Total gross IPPE impairment / revaluation costs</b>		<b>(279)</b>	<b>(1,793)</b>
Amounts taken through revaluation reserve	C1-8	279	2,455
<b>Total IPPE impairment / revaluation costs charged to Income Statement</b>		<b>–</b>	<b>662</b>
<b><u>Total depreciation, amortisation and impairment for non-financial assets</u></b>		<b>28,718</b>	<b>27,524</b>

## B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)

---

### Material accounting policy information

#### 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

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

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

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

### B3-5 Other expenses

\$ '000	Notes	2024	2023
<b>Net share of interests in joint ventures and associates using the equity method</b>			
Associates		73	–
Total net share of interests in joint ventures and associates using the equity method	D2-2	73	–
<b>Other</b>			
Contributions/levies to other levels of government			
– Planning levy		127	175
– Emergency Services levy		212	121
– Other contributions/levies (includes FRNSW and RFS levies)		355	341
Donations, contributions and assistance to other organisations		4,055	3,317
<b>Total other</b>		<b>4,749</b>	<b>3,954</b>
<b>Total other expenses</b>		<b>4,822</b>	<b>3,954</b>

## B4 Gains or losses

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

\$ '000	Notes	2024	2023
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Less: carrying amount of property assets sold/written off		<u>(368)</u>	<u>(120)</u>
<b>Gain (or loss) on disposal</b>		<u>(368)</u>	<u>(120)</u>
<b>Gain (or loss) on disposal of plant and equipment</b>			
Proceeds from disposal – plant and equipment	C1-8	<b>1,611</b>	304
Less: carrying amount of plant and equipment assets sold/written off		<u>(974)</u>	<u>(142)</u>
<b>Gain (or loss) on disposal</b>		<u><b>637</b></u>	<u>162</u>
<b>Gain (or loss) on disposal of infrastructure</b>			
Proceeds from disposal – infrastructure	C1-8	–	–
Less: carrying amount of infrastructure assets sold/written off		<u>(6,976)</u>	<u>(1,628)</u>
<b>Gain (or loss) on disposal</b>		<u><b>(6,976)</b></u>	<u>(1,628)</u>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
Proceeds from disposal – real estate assets	C1-5	–	8,259
Less: carrying amount of real estate assets sold/written off		<u>–</u>	<u>(2,433)</u>
<b>Gain (or loss) on disposal</b>		<u><b>–</b></u>	<u>5,826</u>
<b>Net gain (or loss) from disposal of assets</b>		<u><b>(6,707)</b></u>	<u>4,240</u>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 22 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	61,085	62,598	1,513	2% <b>F</b>
<b>User charges and fees</b>	34,411	31,960	(2,451)	(7)% <b>U</b>
<b>Other revenues</b>	1,872	3,108	1,236	66% <b>F</b>
The actuals include approximately \$1m unbudgeted insurance proceeds received.				
<b>Operating grants and contributions</b>	12,420	13,583	1,163	9% <b>F</b>
<b>Capital grants and contributions</b>	41,150	34,168	(6,982)	(17)% <b>U</b>
The original budget for Capital grants and contributions included \$18.4m for developers cash contributions and non-cash contributions from developers and other third parties. Actual capital contributions for the reporting period were \$13.8m, significantly less than budgeted.				
<b>Interest and investment revenue</b>	2,922	5,891	2,969	102% <b>F</b>
The gradual increase of interest rates during 2023/24 resulted in a significant favourable variance to budget. The original budget for interest and investment revenue was revised upward during the quarterly budget reviews.				
<b>Other income</b>	4,176	5,576	1,400	34% <b>F</b>
Other income includes unbudgeted \$990k fair value increment on investment properties.				

## B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----		
<b>Expenses</b>					
<b>Employee benefits and on-costs</b>	36,988	34,610	2,378	6%	F
<b>Materials and services</b>	45,301	44,159	1,142	3%	F
<b>Borrowing costs</b>	4,012	4,447	(435)	(11)%	U
Adopted budget included variable loan facilities for land development projects. The gradual increase of interest rates during 2023/24 contributed to an unfavourable variance to budget.					
<b>Depreciation, amortisation and impairment of non-financial assets</b>	25,949	28,718	(2,769)	(11)%	U
Annual indexation on infrastructure assets was completed after the budget adoption and contributes to the budget variance. In addition a review of the adopted delivery program for the next 4 years identified assets that will be fully replaced and their useful lives were adjusted accordingly. This resulted in recording of an accelerated depreciation of buildings, structures and roads infrastructure assets.					
<b>Other expenses</b>	4,392	4,822	(430)	(10)%	U
<b>Net losses from disposal of assets</b>	2,880	6,707	(3,827)	(133)%	U
Net gains and losses on disposal are difficult to predict due to their non-recurrent nature.					

**Statement of cash flows**

<b>Cash flows from operating activities</b>	53,556	54,434	878	2%	F
<b>Cash flows from investing activities</b>	(56,834)	(47,656)	9,178	(16)%	F
During the reporting period purchase of IPPE and real estate assets have been significantly less than budgeted due to timing of capital works projects and some of the works deferred to 2024/25. In addition the net redemption of investments was more than budgeted.					
<b>Cash flows from financing activities</b>	(4,204)	(6,148)	(1,944)	46%	U
The original budget included \$6m new loan for the Russelton Industrial Estate project of which \$3m was deferred to 2024/25.					

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2024	2023
<b>Cash assets</b>		
Cash on hand and at bank	18,107	17,477
<b><u>Total cash and cash equivalents</u></b>	<b><u>18,107</u></b>	<b><u>17,477</u></b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	18,107	17,477
<b><u>Balance as per the Statement of Cash Flows</u></b>	<b><u>18,107</u></b>	<b><u>17,477</u></b>

#### C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	86,000	-	108,000	-
NCD's, FRN's (with maturities > 3 months) <sup>1</sup>	-	8,900	5,000	4,300
<b><u>Total financial investments</u></b>	<b><u>86,000</u></b>	<b><u>8,900</u></b>	<b><u>113,000</u></b>	<b><u>4,300</u></b>
<b><u>Total cash assets, cash equivalents and investments</u></b>	<b><u>104,107</u></b>	<b><u>8,900</u></b>	<b><u>130,477</u></b>	<b><u>4,300</u></b>

(1) NCDs are negotiable certificates of deposit; FRNs are floating rate notes

#### Financial assets

All recognised financial assets are measured in their entirety at amortised cost.

#### 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, FRNs, 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 income statement.

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>113,007</b>	134,777
Less: Externally restricted cash, cash equivalents and investments	<u>(80,932)</u>	<u>(81,436)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>32,075</b>	53,341

### External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Deposits and retentions	3,465	5,226
Water and wastewater employee leave entitlements	692	900
Specific purpose unexpended grants – general fund	5,497	5,934
Developer contributions – general	21,173	18,052
Developer contributions – water fund	11,546	11,530
Developer contributions – wastewater fund	12,337	13,250
Specific purpose unexpended grants (recognised as revenue) – general fund	3,734	5,851
Water fund	5,962	8,060
Wastewater services	14,485	10,626
Domestic waste management	2,041	2,007
<b>Total external restrictions</b>	<b>80,932</b>	81,436

Cash, cash equivalents and 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.



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

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>(b) Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Airport	2,278	10,084
Bypass maintenance funding	3,749	3,672
Carry over works	3,672	3,579
Commercial properties	1,308	1,087
Community facilities (other)	800	830
Employees leave entitlements	2,994	2,994
Facilities Management	872	454
Financial assistance grant in advance	5,117	5,670
Landfill and Resource Management	101	2,163
Management plans and studies	1,166	1,584
Open Spaces and Reserves	1,320	2,172
Plant and vehicle replacement	222	1,539
Property reserves	1,480	7,721
Quarries	629	655
Road works	1,064	2,663
Strategic Planning	827	952
Other	1,891	1,759
<b>Total internal allocations</b>	<b>29,490</b>	<b>49,578</b>

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution of the elected Council.

## C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	3,265	133	2,700	102
Interest and extra charges	101	44	81	34
User charges and fees	2,627	108	2,918	111
Accrued revenues				
– Interest on investments	2,191	–	2,226	–
Airport charges	902	–	1,151	–
Government grants and subsidies	3,519	–	1,199	–
Net GST receivable	1,063	–	2,029	–
Waste centre fees	1,248	–	1,024	–
Other debtors	851	–	635	–
<b>Total</b>	<b>15,767</b>	<b>285</b>	<b>13,963</b>	<b>247</b>
<b>Less: provision for impairment</b>				
User charges and fees	(19)	–	(170)	–
<b>Total provision for impairment – receivables</b>	<b>(19)</b>	<b>–</b>	<b>(170)</b>	<b>–</b>
<b>Total net receivables</b>	<b>15,748</b>	<b>285</b>	<b>13,793</b>	<b>247</b>

### Material accounting policy information

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

### Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and reasonably available. 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 rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor is subject to any form of insolvency administration.

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

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

## C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>(i) Inventories at cost</b>				
Trading stock	26	–	22	–
Stores and materials	1,124	–	964	–
Real estate for resale	4,057	6,248	1,968	4,677
<b>Total inventories at cost</b>	<b>5,207</b>	<b>6,248</b>	<b>2,954</b>	<b>4,677</b>
<b>Total inventories</b>	<b>5,207</b>	<b>6,248</b>	<b>2,954</b>	<b>4,677</b>

### (i) Other disclosures

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>(a) Details for real estate development</b>				
Industrial/commercial	3,206	4,737	1,645	2,687
Residential	851	1,511	323	1,990
<b>Total real estate for resale</b>	<b>4,057</b>	<b>6,248</b>	<b>1,968</b>	<b>4,677</b>
(Valued at the lower of cost and net realisable value)				
<b>Represented by:</b>				
Land and development costs	4,057	6,248	1,968	4,677
<b>Total real estate for resale</b>	<b>4,057</b>	<b>6,248</b>	<b>1,968</b>	<b>4,677</b>

### Material accounting policy information

#### Stores and materials

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

#### Real estate for resale

Land held for resale is stated at the lower of cost and net realisable value.

## C1-6 Contract assets and Contract cost assets

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Contract assets	4,792	–	6,979	–
<b><u>Total contract assets and contract cost assets</u></b>	<b>4,792</b>	<b>–</b>	<b>6,979</b>	<b>–</b>

### Contract assets

Work relating to infrastructure grants	4,792	–	6,979	–
<b><u>Total contract assets</u></b>	<b>4,792</b>	<b>–</b>	<b>6,979</b>	<b>–</b>

### Significant changes in contract assets

The significant change in contract assets is due to the timing of capital works. During 2023/24 revenue was received by Council for works in advance of their completion. Significant projects included in Contract Assets as at 30 June 2024 are the Wardell Wharf Restoration and various roads projects.

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

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
<b>Non-current assets held for sale</b>				
Water supply network and other assets	6,303	–	–	–
<b><u>Total non-current assets held for sale</u></b>	<b>6,303</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b><u>Total non-current assets classified as held for sale</u></b>	<b>6,303</b>	<b>–</b>	<b>–</b>	<b>–</b>

### Details of assets

Council is in negotiations with Rous County Council for the sale of Marom Creek Treatment Plant and associated assets at fair value. As at 30 June 2024 the sale of these assets was assessed by the appropriate level of management as highly probable. Contract execution and settlement are anticipated to occur during 2024/25.

### Reconciliation of non-current assets held for sale

\$ '000	2024	2023
	Assets 'held for sale'	Assets 'held for sale'
<b><u>New transfers in:</u></b>		
– Assets held for sale	6,303	–
<b><u>Closing balance of held for sale non-current assets</u></b>	<b>6,303</b>	<b>–</b>

## C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period										At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Tfrs from/(to) 'held for sale' category	Tfrs from/(to) real estate assets	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	80,963	–	80,963	38,422	17,211	–	–	–	(40,737)	(487)	–	2,908	–	98,280	–	98,280
Plant and equipment	26,330	(15,682)	10,648	–	3,834	(974)	(1,820)	–	651	–	(43)	–	–	25,710	(13,414)	12,296
Office equipment	1,450	(1,450)	–	–	–	–	–	–	–	–	–	–	–	1,450	(1,450)	–
Furniture and fittings	427	(424)	3	–	–	–	–	–	–	–	–	–	–	428	(425)	3
<b>Land:</b>																
– Operational land	103,936	–	103,936	–	–	(54)	–	–	354	–	(72)	–	(663)	103,501	–	103,501
– Community land	86,079	–	86,079	–	1,300	–	–	–	1,061	–	–	–	–	88,440	–	88,440
– Crown land	49,674	–	49,674	–	–	–	–	–	–	–	–	–	–	49,674	–	49,674
– Land under roads (post 30/6/08)	3,399	–	3,399	–	36	–	–	–	38	–	–	–	–	3,473	–	3,473
Land improvements – non-depreciable	16,056	–	16,056	–	49	–	–	–	1,736	–	–	–	–	17,841	–	17,841
Land improvements – depreciable	9,365	(4,310)	5,055	–	–	–	(111)	–	–	–	–	–	–	9,365	(4,421)	4,944
<b>Infrastructure:</b>																
– Buildings	228,614	(61,632)	166,982	–	496	(314)	(4,339)	–	1,182	–	(192)	–	8,669	240,718	(68,234)	172,484
– Other structures	67,243	(18,974)	48,269	16	438	(381)	(2,095)	–	4,002	(611)	(23)	–	2,933	74,664	(22,116)	52,548
– Roads	581,327	(164,273)	417,054	1,575	1,850	(4,578)	(9,599)	227	18,694	583	(239)	–	20,825	623,919	(177,527)	446,392
– Bridges	63,600	(22,719)	40,881	1,459	–	–	(748)	–	256	–	–	–	2,039	67,844	(23,957)	43,887
– Footpaths	52,417	(8,163)	44,254	8	863	(372)	(731)	52	4,025	–	–	–	2,219	59,464	(9,146)	50,318
– Bulk earthworks	182,225	(1,352)	180,873	559	297	(789)	(187)	–	1,820	–	(133)	–	9,166	193,216	(1,610)	191,606
– Stormwater drainage	148,165	(52,119)	96,046	1	2,122	(38)	(1,853)	–	2,857	–	–	–	4,786	160,600	(56,679)	103,921
– Water supply network	149,862	(74,054)	75,808	–	543	(56)	(1,730)	–	2,211	–	(5,601)	–	3,757	146,966	(72,034)	74,932
– Wastewater network	364,095	(108,784)	255,311	–	1,061	(662)	(4,227)	–	1,850	–	–	–	12,713	384,566	(118,520)	266,046
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>																
– Quarry assets	1,747	(1,546)	201	–	550	–	(201)	–	–	–	–	–	–	2,296	(1,746)	550
– Tip assets	6,030	(3,273)	2,757	–	254	–	(919)	–	–	–	–	–	–	6,285	(4,193)	2,092
<b>Total infrastructure, property, plant and equipment</b>	<b>2,223,004</b>	<b>(538,755)</b>	<b>1,684,249</b>	<b>42,040</b>	<b>30,904</b>	<b>(8,218)</b>	<b>(28,560)</b>	<b>279</b>	<b>–</b>	<b>(515)</b>	<b>(6,303)</b>	<b>2,908</b>	<b>66,444</b>	<b>2,358,700</b>	<b>(575,472)</b>	<b>1,783,228</b>

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	40,524	–	40,524	33,496	18,590	–	–	–	–	(5,822)	(46)	563	(6,342)	80,963	–	80,963
Plant and equipment	25,271	(14,492)	10,779	–	2,129	(142)	(2,116)	(662)	–	575	85	–	–	26,330	(15,682)	10,648
Office equipment	1,450	(1,435)	15	–	–	–	(15)	–	–	–	–	–	–	1,450	(1,450)	–
Furniture and fittings	427	(419)	8	–	–	–	(5)	–	–	–	–	–	–	427	(424)	3
<b>Land:</b>																
– Operational land	95,505	–	95,505	–	–	–	–	–	–	200	–	–	8,231	103,936	–	103,936
– Community land	51,437	–	51,437	–	–	–	–	–	–	374	–	–	34,268	86,079	–	86,079
– Crown land	30,431	–	30,431	–	–	–	–	–	–	–	–	–	19,243	49,674	–	49,674
– Land under roads (post 30/6/08)	3,311	–	3,311	–	56	(1)	–	–	–	44	–	–	(11)	3,399	–	3,399
Land improvements – non-depreciable	15,911	–	15,911	–	–	–	–	–	–	–	51	–	94	16,056	–	16,056
Land improvements – depreciable	8,788	(4,051)	4,737	–	–	–	(111)	–	–	–	401	–	28	9,365	(4,310)	5,055
<b>Infrastructure:</b>																
– Buildings	193,164	(69,123)	124,041	–	–	(120)	(3,700)	–	562	51	(36)	–	46,184	228,614	(61,632)	166,982
– Other structures	54,844	(16,363)	38,481	–	–	(240)	(2,170)	–	308	332	(1,049)	–	12,607	67,243	(18,974)	48,269
– Roads	533,192	(144,877)	388,315	–	1,303	(1,359)	(8,494)	–	1,580	3,116	178	–	32,415	581,327	(164,273)	417,054
– Bridges	58,612	(20,239)	38,373	–	–	–	(703)	–	5	–	–	–	3,206	63,600	(22,719)	40,881
– Footpaths	47,625	(6,878)	40,747	–	463	(2)	(649)	–	–	252	28	–	3,415	52,417	(8,163)	44,254
– Bulk earthworks (non-depreciable)	167,657	(1,074)	166,583	–	244	–	(171)	–	–	55	–	–	14,162	182,225	(1,352)	180,873
– Stormwater drainage	134,926	(46,323)	88,603	–	1,011	–	(1,702)	–	–	458	258	–	7,418	148,165	(52,119)	96,046
– Water supply network	138,304	(67,134)	71,170	249	453	(25)	(1,641)	–	–	117	84	–	5,401	149,862	(74,054)	75,808
– Wastewater network	337,066	(97,019)	240,047	1	831	(1)	(4,018)	–	–	248	–	–	18,203	364,095	(108,784)	255,311
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>																
– Tip assets	6,030	(2,354)	3,676	–	–	–	(919)	–	–	–	–	–	–	6,030	(3,273)	2,757
– Quarry assets	1,747	(1,345)	402	–	–	–	(201)	–	–	–	–	–	–	1,747	(1,546)	201
<b>Total infrastructure, property, plant and equipment</b>	<b>1,946,222</b>	<b>(493,126)</b>	<b>1,453,096</b>	<b>33,746</b>	<b>25,080</b>	<b>(1,890)</b>	<b>(26,615)</b>	<b>(662)</b>	<b>2,455</b>	<b>–</b>	<b>(46)</b>	<b>563</b>	<b>198,522</b>	<b>2,223,004</b>	<b>(538,755)</b>	<b>1,684,249</b>

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

### Material accounting policy information

#### Useful lives of IPPE

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:

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
Office equipment	10 to 20	Playground equipment	15 to 25
Office furniture	10 to 20	Benches, seats etc.	15 to 30
Computer equipment	3 to 8		
Vehicles	3 to 5	<b>Buildings</b>	
Heavy plant/road making equipment	8 to 15	Buildings: masonry	70 to 140
Other plant and equipment	2 to 20	Buildings: other	25 to 40
		<b>Stormwater assets</b>	
<b>Water and wastewater assets</b>		Drains	80 to 100
Dams and reservoirs	80 to 200	Culverts	60 to 80
Bores	30 to 50	Flood control structures	80 to 100
Reticulation pipes: PVC and other	60 to 182		
Pumps and telemetry	10 to 60		
		<b>Other infrastructure assets</b>	
<b>Transportation assets</b>		Bulk earthworks	1000
Sealed roads: surface	17 to 30	Swimming pools	40 to 60
Sealed roads: structure	20 to 40	Other open space/recreational assets	20
Unsealed roads	100 to 1000	Other infrastructure	20
Bridge: concrete	80 to 100		
Bridge: other	40 to 80		
Road pavements	50 to 100		
Kerb, gutter and footpaths	60 to 90		

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

#### Revaluation model

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. Indexation may be applied to asset classes in non-comprehensive valuation periods if required.

Water and wastewater network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning and Environment – Water.

#### Land under roads

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

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

#### Crown reserves

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

#### Rural Fire Service assets

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

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

## C1-9 Investment properties

<b>\$ '000</b>	<b>2024</b>	2023
<b>Owned investment property</b>		
Investment property on hand at fair value	<b>27,580</b>	26,590
<b>Total owned investment property</b>	<b>27,580</b>	26,590
<b>At fair value</b>		
Opening balance at 1 July	<b>26,590</b>	25,580
Net gain/(loss) from fair value adjustments	<b>990</b>	1,010
<b>Closing balance at 30 June</b>	<b>27,580</b>	26,590

### Material accounting policy information

Investment property, principally comprising freehold office, industrial and retail buildings, is held for long-term rental yields and is not occupied by the Council.



## C2 Leasing activities

### C2-1 Council as a lessee

---

#### **Extension options**

Council may negotiate the inclusion of options in the leases to provide flexibility and certainty to Council operations and reduce costs of change, including moving premises. The extension options are at Council's discretion.

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

As at 30 June 2024, Council assessed that the exercise of any options is reasonably certain. Therefore there are no potential future lease payments not included in the lease liabilities as at 30 June 2024.

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

#### **Terms and conditions of leases**

##### **Plant and equipment**

Council leases vehicles and equipment with lease terms varying from 3 to 6 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers and multi-functional devices. The leases are for between 2 and 5 years with no renewal option. The payments are predominantly fixed, however some of the leases include variable payments based on usage.

##### **Land**

###### Land - Operational

Council entered a 99 year lease of privately owned coastal land, commencing 1 April 2013, for use as a public car park. The lease expires on 31 March 2112 and does not have a renewal option.

The lease payments are fixed and the lease contains an annual pricing mechanism determined by the movement in the Consumer Price Index between rent review dates.

###### Land - Crown

On community land where Council is not the appointed Crown land manager, Council leases the land from the Department of Planning and Environment in their role in managing the Crown estate. Council uses this land for the provision of community facilities including the art gallery and the local surf lifesaving club.

The lease terms are between 10 and 20 years with no option periods. The lease payments are fixed and the leases contain annual pricing mechanisms determined by the movement in the Consumer Price Index between rent review dates.

## C2-1 Council as a lessee (continued)

### (a) Right of use assets

\$ '000	Plant and equipment	Land Operational	Land Crown	Total
<b>2024</b>				
Opening balance at 1 July	53	1,265	659	1,977
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	37	-	-	37
Depreciation charge	(63)	(15)	(80)	(158)
<b>Balance at 30 June</b>	<b>27</b>	<b>1,250</b>	<b>579</b>	<b>1,856</b>
<b>2023</b>				
Opening balance at 1 July	227	1,279	739	2,245
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	(21)	-	-	(21)
Depreciation charge	(153)	(14)	(80)	(247)
<b>Balance at 30 June</b>	<b>53</b>	<b>1,265</b>	<b>659</b>	<b>1,977</b>

### (b) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2024</b>					
Cash flows	175	572	4,003	4,750	1,958
<b>2023</b>					
Cash flows	193	596	4,133	4,922	2,062

### (c) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	66	84
Depreciation of right of use assets	158	247
Expenses relating to short-term leases	195	66
	<b>419</b>	<b>397</b>

### (d) Statement of Cash Flows

Total cash outflow for leases	230	323
	<b>230</b>	<b>323</b>

## C2-1 Council as a lessee (continued)

---

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

Council has a number of land and building leases with lease payments that are significantly below market terms and conditions principally to enable Council to fulfil its objectives. These sites are used for various purposes including the local surf lifesaving clubs.

The leases are generally long term spanning up to 20 years. They require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide and these services are detailed in the leases.

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

#### **Material accounting policy information**

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.

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

#### **Exceptions to lease accounting**

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

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

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

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to commercial and retail tenants, and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- investment property – where the asset is held predominantly for rental or capital growth purposes (refer note C1-9)
- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-8).

#### (i) Assets held as investment property

Investment property operating leases relate to the leasing of industrial and retail properties to commercial and retail tenants.

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

\$ '000	2024	2023
Lease income (excluding variable lease payments not dependent on an index or rate)	2,276	2,067
<b>Total income relating to operating leases for investment property assets</b>	<b>2,276</b>	<b>2,067</b>
<b>Operating lease expenses</b>		
Direct operating expenses that generated rental income	201	148
Direct operating expenses that did not generate rental income	84	22
<b>Total expenses relating to operating leases</b>	<b>285</b>	<b>170</b>

#### (ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for community purposes. The table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	2,310	2,378
<b>Total income relating to operating leases for Council assets</b>	<b>2,310</b>	<b>2,378</b>

#### (iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	1,956	1,703
1–2 years	808	456
2–3 years	609	143
3–4 years	264	53
4–5 years	95	–
<b>Total undiscounted lease payments to be received</b>	<b>3,732</b>	<b>2,355</b>

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Goods and services	3,827	–	7,102	–
Goods and services – capital expenditure	5,903	–	8,526	–
Accrued expenses:				
– Borrowings	200	–	218	–
– Salaries and wages	1,320	–	1,241	–
Security bonds, deposits and retentions	3,465	–	5,226	–
Prepaid rates and rental income	2,174	–	2,461	–
<b>Total payables</b>	<b>16,889</b>	<b>–</b>	<b>24,774</b>	<b>–</b>

#### Current payables not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	2,321	3,778
<b>Total payables</b>	<b>2,321</b>	<b>3,778</b>

#### Payables

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

## C3-2 Contract Liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets)	7,661	-	6,668	-
<b>Total grants received in advance</b>	<b>7,661</b>	<b>-</b>	<b>6,668</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>7,661</b>	<b>-</b>	<b>6,668</b>	<b>-</b>

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

\$ '000	2024	2023
Capital grants (to construct Council controlled assets)	4,012	2,614
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>4,012</b>	<b>2,614</b>

### Significant changes in contract liabilities

As at 30 June 2024, Council had received funding for capital works projects that was in excess to the revenue able to be recognised, based on the costs incurred on projects. These projects had either yet to commence or were in their early stages of construction. The significant projects included in Contract Liabilities as at 30 June 2024 include Regional and Local Roads Repair Program, Evacuation Route Raising Projects, Community Assets Program and Stronger Country Community Round 5 Projects.

### C3-3 Borrowings

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	11,863	67,331	10,786	74,415
<b>Total borrowings</b>	<b>11,863</b>	<b>67,331</b>	<b>10,786</b>	<b>74,415</b>

(1) Loans are secured by a charge over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

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

\$ '000	2023		Non-cash movements			2024
	Opening Balance	Net Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	85,201	(6,007)	–	–	–	79,194
Lease liability (Note C2-1b)	2,062	(141)	–	–	37	1,958
<b>Total liabilities from financing activities</b>	<b>87,263</b>	<b>(6,148)</b>	<b>–</b>	<b>–</b>	<b>37</b>	<b>81,152</b>

\$ '000	2022		Non-cash movements			2023
	Opening Balance	Net Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	78,562	6,639	–	–	–	85,201
Lease liability (Note C2-1b)	2,313	(230)	–	–	(21)	2,062
<b>Total liabilities from financing activities</b>	<b>80,875</b>	<b>6,409</b>	<b>–</b>	<b>–</b>	<b>(21)</b>	<b>87,263</b>

### C3-3 Borrowings (continued)

#### (b) Financing arrangements

\$ '000	2024	2023
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Loan Facilities	79,194	85,201
Credit cards/purchase cards	750	750
<b>Total financing arrangements</b>	<b>79,944</b>	<b>85,951</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
– Loan Facilities	79,194	85,201
– Credit cards/purchase cards	208	4
<b>Total drawn financing arrangements</b>	<b>79,402</b>	<b>85,205</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	542	746
<b>Total undrawn financing arrangements</b>	<b>542</b>	<b>746</b>

#### Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.



### C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	3,205	–	3,151	–
Sick leave	1,647	–	1,860	–
Long service leave	4,298	364	3,957	797
<b>Total employee benefit provisions</b>	<b>9,150</b>	<b>364</b>	<b>8,968</b>	<b>797</b>

#### Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	4,959	5,254
	<b>4,959</b>	<b>5,254</b>

#### Material accounting policy information

##### 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.

## C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	9,310	–	8,174
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>9,310</b>	<b>–</b>	<b>8,174</b>
<b>Total provisions</b>	<b>–</b>	<b>9,310</b>	<b>–</b>	<b>8,174</b>

### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2024</b>		
At beginning of year	8,174	8,174
– Revised discount rate	796	796
– Revised costs	8	8
Unwinding of discount	332	332
Total other provisions at end of year	9,310	9,310
<b>2023</b>		
At beginning of year	8,234	8,234
– Revised discount rate	(164)	(164)
– Revised costs	(153)	(153)
– Revised life	(4)	(4)
Unwinding of discount	261	261
Total other provisions at end of year	8,174	8,174

### Nature and purpose of 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 and quarries as a result of past operations.

#### Material accounting policy information

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 a borrowing cost.

## C3-5 Provisions (continued)

---

### **Asset remediation – tips and 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 cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

## C4 Reserves

### C4-1 Nature and purpose of reserves

---

#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Council structure

### D1 Results by fund

General fund refers to all Council activities other than water and wastewater. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and wastewater columns are restricted for use for these activities.

#### D1-1 Income Statement by fund

\$ '000	General <sup>1</sup> 2024	Water 2024	Wastewater 2024
<b>Income from continuing operations</b>			
Rates and annual charges	37,533	4,777	20,288
User charges and fees	20,954	9,546	1,460
Interest and investment revenue	3,514	986	1,391
Other revenues	1,987	–	1,121
Grants and contributions provided for operating purposes	13,270	157	156
Grants and contributions provided for capital purposes	31,168	925	2,075
Other income	5,576	–	–
<b>Total income from continuing operations</b>	<b>114,002</b>	<b>16,391</b>	<b>26,491</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	27,614	2,674	4,322
Materials and services	27,661	10,615	5,883
Borrowing costs	2,322	–	2,125
Depreciation, amortisation and impairment of non-financial assets	22,237	1,858	4,623
Other expenses	4,191	245	386
Net losses from the disposal of assets	6,026	60	621
<b>Total expenses from continuing operations</b>	<b>90,051</b>	<b>15,452</b>	<b>17,960</b>
<b>Operating result from continuing operations</b>	<b>23,951</b>	<b>939</b>	<b>8,531</b>
<b>Net operating result for the year</b>	<b>23,951</b>	<b>939</b>	<b>8,531</b>
<b>Net operating result attributable to each council fund</b>	<b>23,951</b>	<b>939</b>	<b>8,531</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(7,217)</b>	<b>14</b>	<b>6,456</b>

(1) General fund refers to all of Council's activities except for its water and wastewater activities which are listed separately.

## D1-2 Statement of Financial Position by fund

\$ '000	General <sup>1</sup> 2024	Water 2024	Wastewater 2024
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	18,107	–	–
Investments	44,723	15,824	25,453
Receivables	11,007	3,065	1,676
Inventories	5,207	–	–
Contract assets and contract cost assets	4,792	–	–
Other	133	460	504
Non-current assets classified as held for sale	–	6,303	–
<b>Total current assets</b>	<b>83,969</b>	<b>25,652</b>	<b>27,633</b>
<b>Non-current assets</b>			
Investments	6,118	1,416	1,366
Receivables	(734)	379	640
Inventories	6,248	–	–
Infrastructure, property, plant and equipment	1,392,404	90,423	300,401
Investments accounted for using the equity method	1,299	–	–
Investment property	27,580	–	–
Right of use assets	1,856	–	–
<b>Total non-current assets</b>	<b>1,434,771</b>	<b>92,218</b>	<b>302,407</b>
<b>Total assets</b>	<b>1,518,740</b>	<b>117,870</b>	<b>330,040</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	16,837	–	52
Contract liabilities	7,156	174	331
Lease liabilities	111	–	–
Borrowings	7,897	–	3,966
Employee benefit provision	8,482	183	485
<b>Total current liabilities</b>	<b>40,483</b>	<b>357</b>	<b>4,834</b>
<b>Non-current liabilities</b>			
Lease liabilities	1,847	–	–
Borrowings	34,434	–	32,897
Employee benefit provision	341	8	15
Provisions	9,310	–	–
<b>Total non-current liabilities</b>	<b>45,932</b>	<b>8</b>	<b>32,912</b>
<b>Total liabilities</b>	<b>86,415</b>	<b>365</b>	<b>37,746</b>
<b>Net assets</b>	<b>1,432,325</b>	<b>117,505</b>	<b>292,294</b>
<b>EQUITY</b>			
Accumulated surplus	712,288	57,668	157,726
Revaluation reserves	720,037	59,837	134,568
<b>Council equity interest</b>	<b>1,432,325</b>	<b>117,505</b>	<b>292,294</b>
<b>Total equity</b>	<b>1,432,325</b>	<b>117,505</b>	<b>292,294</b>

(1) General fund refers to all of Council's activities except for its water and wastewater activities which are listed separately.

## D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

	<b>LED Street Lighting Upgrade project</b>	<b>LED Street Lighting Upgrade Project 2</b>
<b>Details of individual internal loans</b>		
Borrower (by purpose)	General Fund	General Fund
Lender (by purpose)	Water Fund	Wastewater Fund
Date of Minister's approval	24 June 2019	19 December 2022
Date raised	1 July 2019	30 June 2023
Term years	9 years	7 years
Dates of maturity	30 June 2028	30 June 2030
Rate of interest (%)	3%	5%
Amount originally raised (\$'000)	722	767
Total repaid during year (principal and interest) (\$'000)	78	94
<b>Principal outstanding at end of year (\$'000)</b>	<b>334</b>	<b>673</b>

## D2 Interests in other entities

\$ '000	Council's share of net assets	
	2024	2023
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Associates	1,299	1,372
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>1,299</b>	<b>1,372</b>
Total Council's share of net assets	1,299	1,372

### D2-1 Interests in associates

#### The nature and extent of significant restrictions relating to associates

Council signed a new Richmond Tweed Regional Library (RTRL) deed with 3 other local Councils on 29 November 2017 resulting in RTRL becoming an associate of Council. Council cannot access the assets of RTRL, but is entitled to on termination of this deed equal share of the total equity at 30 June 2017, and a share of the changes in equity from this date in the same proportion as Council's financial contributions over the duration of the agreement.

#### Summarised financial information for individually immaterial associates

Council has interests in a number of individually immaterial joint ventures and associates that have still been accounted for using the equity method.

\$ '000	2024	2023
<b>Individually immaterial associates</b>		
<b>Aggregate carrying amount of individually immaterial associates</b>	1,299	1,372
<b>Aggregate amounts of Council's share of individually immaterial:</b>		
Profit/(loss) from continuing operations	(73)	126
<b>Total comprehensive income – individually immaterial associates</b>	<b>(73)</b>	<b>126</b>

#### Material accounting policy information

Interests in associates are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses.

The Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated. Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the financial statements.

### D2-2 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2024	2024
		Net profit	Net assets
<b>North East Weight of Loads Group (NEWLOG)</b>	Enforcement of load weights carried by heavy vehicles. Joint Venture	(18)	97

#### Reasons for non-recognition

The numbers reported above represent Councils share of NEWLOG net assets which is 13.33%, Council considers this immaterial to the financial statements.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's overall risk management program relating to financial instruments 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 team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with s625 of the Local Government Act 1993 and the Ministerial Investment Order. 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 team under policies approved by the Councillors.

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

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	18,107	17,477	18,107	17,477
Receivables	16,033	14,040	16,033	14,040
Investments				
– Debt securities at amortised cost	94,900	117,300	94,900	117,300
<b>Total financial assets</b>	<b>129,040</b>	<b>148,817</b>	<b>129,040</b>	<b>148,817</b>
<b>Financial liabilities</b>				
Payables	16,889	24,774	16,889	24,774
Loans/advances	79,194	85,201	87,638	85,870
<b>Total financial liabilities</b>	<b>96,083</b>	<b>109,975</b>	<b>104,527</b>	<b>110,644</b>

Fair value is determined as follows:

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

The risks associated with the instruments held are:

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

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



## E1-1 Risks relating to financial instruments held (continued)

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

\$ '000	2024	2023
---------	------	------

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

Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,239	1,258

### (b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives. There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

Council received detailed reports where appropriate. Council makes suitable provision for expected credit losses required and carries out credit checks on most non-rate debtors.

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

#### Credit risk profile

##### Receivables – rates, annual charges and user fees

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

\$ '000	Not yet overdue rates and annual charges			Total
	overdue	< 5 years	≥ 5 years	
<b>2024</b>				
Gross carrying amount	–	6,133	–	6,133
<b>2023</b>				
Gross carrying amount	–	5,831	–	5,831

##### Receivables - non-rates, annual charges and user fees

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2024</b>						
Gross carrying amount	13,951	541	133	14	72	14,711
Expected loss rate (%)	0.00%	1.00%	1.00%	2.00%	2.00%	0.06%
<b>ECL provision</b>	–	5	1	–	1	7
<b>2023</b>						
Gross carrying amount	13,819	718	453	6	23	15,019
Expected loss rate (%)	0.00%	1.00%	1.00%	2.00%	2.00%	0.08%
<b>ECL provision</b>	–	7	5	–	–	12

## E1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

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

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cash flows. The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2024</b>							
Payables	0.00%	3,465	13,424	–	–	16,889	16,889
Borrowings	4.83%	–	11,863	25,997	41,334	79,194	79,194
<b>Total financial liabilities</b>		<b>3,465</b>	<b>25,287</b>	<b>25,997</b>	<b>41,334</b>	<b>96,083</b>	<b>96,083</b>
<b>2023</b>							
Payables	0.00%	5,226	19,548	–	–	24,774	24,774
Borrowings	4.69%	–	10,786	26,156	48,257	85,199	85,201
<b>Total financial liabilities</b>		<b>5,226</b>	<b>30,334</b>	<b>26,156</b>	<b>48,257</b>	<b>109,973</b>	<b>109,975</b>

## E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property

During the reporting period Council has also measured the following assets at fair value on non-recurring basis.

- Non-current assets classified as held for sale.

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes. AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

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

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

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

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
<b>Investment property</b>	C1-9						
Land and buildings		27,580	26,590	–	–	27,580	26,590
<b>Total investment property</b>		<b>27,580</b>	<b>26,590</b>	<b>–</b>	<b>–</b>	<b>27,580</b>	<b>26,590</b>
<b>Infrastructure, property, plant and equipment</b>	C1-8						
Plant and equipment		–	–	12,296	11,310	12,296	11,310
Furniture and fittings		–	–	3	3	3	3
Operational land		103,501	103,936	–	–	103,501	103,936
Community land		–	–	88,440	86,079	88,440	86,079
Crown land		–	–	49,674	49,674	49,674	49,674
Land under roads		–	–	3,473	3,399	3,473	3,399
Land improvements – non-depreciable		–	–	17,841	16,056	17,841	16,056
Land Improvements – depreciable		–	–	4,944	5,055	4,944	5,055
Buildings – non-specialised		13,417	13,413	–	–	13,417	13,413
Buildings – specialised		–	–	159,067	153,569	159,067	153,569
Other structures		–	–	52,548	48,269	52,548	48,269
Roads		–	–	446,392	417,054	446,392	417,054
Bridges		–	–	43,887	40,881	43,887	40,881
Footpaths		–	–	50,318	44,254	50,318	44,254
Bulk earthworks		–	–	191,606	180,873	191,606	180,873
Stormwater drainage		–	–	103,921	96,046	103,921	96,046
Water supply network		–	–	74,932	75,808	74,932	75,808
Wastewater network		–	–	266,046	255,311	266,046	255,311
Tip remediation		–	–	2,092	2,757	2,092	2,757
Quarries remediation		–	–	550	201	550	201
<b>Total infrastructure, property, plant and equipment</b>		<b>116,918</b>	<b>117,349</b>	<b>1,568,030</b>	<b>1,486,599</b>	<b>1,684,948</b>	<b>1,603,948</b>

## E2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
<b>Non-current assets classified as held for sale</b>							
	C1-7						
Water supply network and other assets		–	–	6,303	–	6,303	–
<b>Total NCA's classified as held for sale</b>		<b>–</b>	<b>–</b>	<b>6,303</b>	<b>–</b>	<b>6,303</b>	<b>–</b>

### Transfers between fair value hierarchies

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

### Valuation techniques

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

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

#### Investment property

Council assesses the carrying amount of its investment properties on an annual basis. Where there is an indication that a property's carrying amount may differ materially from fair value at the reporting date and at least bi-annually, the fair values are based on assessments determined by an independent and professionally qualified property valuer.

The fair value of each investment property as at 30 June 2024 are estimates based on valuations performed by certifying valuers, Martin Gooley and Jerrard Fairhurst, AAPI (Herron Todd White).

Each valuation adopts the direct comparison and capitalised income approach whereby sales of properties with similar characteristics were used to establish a value per square metre to apply to the total site area. A yield is then applied to the property's income return to assess its value and ensure it is aligned with market expectations. The key unobservable input to the valuations is the price per square metre and expected rates of return determined by the market.

#### Infrastructure, property, plant and equipment (IPPE) Operational Land

This asset class comprises all of Council's land classified as Operational land under the NSW Local Government Act 1993.

Operational land was comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using predominantly Level 2 inputs.

Level 1 and Level 2 inputs were used to value land held in freehold title and those with special use, which are restricted under the zoning objectives. Sale prices of comparable land parcels in close proximity were adjusted for differences in key attributes such as size and configuration.

The key unobservable inputs to the valuation are the rate per square metre and the description of the land. There has been no change to the valuation process during the reporting period.

In the reporting period, Council has obtained Table of Indices for Operational land for the period 1 July 2022 to 30 June 2024 from APV Valuers and Asset Management. These were applied to revalue Operational land.

## E2-1 Fair value measurement (continued)

---

### Buildings - Non-Specialised

Non-specialised buildings were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Market approach" utilising Level 2 inputs.

The properties fair values have been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in buildings values since the previous comprehensive valuation was conducted. As at 30 June 2024, all building values were subject to indexation.

---

### Plant and Equipment, Office Equipment, Furniture and Fittings

Plant and equipment, office equipment and furniture and fittings are valued at cost but are disclosed at fair value in the notes.

The carrying value of these assets is assumed to approximate fair value due to the nature of the items.

The key unobservable inputs to the valuation are the remaining useful life and residual value. There has been no change to the valuation process during the reporting period.

---

### Community and Crown Land

Council's "Community" land (Council-owned) and "Crown" land (Crown land that is controlled by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 7.11 of the Environment Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

The Office of Local Government has determined that community land and controlled Crown land may be valued as follows: The NSW Valuer General's valuations may be used under the revaluation model to represent fair value for land under clause 31 of AASB 116.

Valuations of all Council's Community land and Council controlled land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3.

There has been no change to the valuation process during the reporting period.

Community and Crown land was comprehensively valued as at 1 July 2022. During the reporting period Council has reviewed the available data published on the NSW Valuer General's website and has assessed that indexation is not required.

---

### Land under Roads

Council has elected to recognise land under roads where the road was acquired on or after 1 July 2008. Land under roads have been valued using the Englobo methodology which applies the square metre rates applicable for nearby or adjacent Community land having regard to the highest and best use for this land, with a 90% discount. Land under Roads assets were comprehensively valued as at 1 July 2022.

---

### Land Improvements- Depreciable and Non-Depreciable

This asset class comprises land improvements such as spectator mounds, mulched areas, streetscaping and landscaping.

These assets are valued in-house using the cost approach by experienced Council staff. The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors including but not limited to construction rates and industry construction cost benchmarks such as Rawlinson's Australian Construction handbook.

The unobservable Level 3 inputs used include gross replacement cost, asset condition, residual value and remaining useful life.

There has been no change to the valuation process during the reporting period.

Land improvements were comprehensively valued as at 1 July 2022. Given the unique nature of these assets, it is considered that indexation between the years is not required.

---

## E2-1 Fair value measurement (continued)

---

### Buildings - Specialised and Other Structures

Specialised buildings and other structures were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Cost approach" utilising Level 3 inputs.

The approach estimated the replacement cost of each building/other structure and componentising of significant parts with different useful lives and taking into account a range of factors. The unit rates could be supported by market evidence, other inputs (such as estimates of residual value, useful life and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued using Level 3 inputs.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in specialised buildings and other structures values since the previous comprehensive valuation was conducted. As at 30 June 2024, all specialised buildings and other structures values were subject to indexation.

---

### Roads (including Bridges, Footpaths, Bulk Earthworks) and Stormwater Drainage

Roads are valued in-house by suitably qualified engineers and requires extensive professional judgement. All roads and stormwater assets are valued using Level 3 valuation inputs using the "Cost approach". Council staff complete a comprehensive valuation of these assets internally using the replacement cost approach. The last comprehensive valuation was completed in 2020.

The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed road constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all road and stormwater assets are deemed be valued at Level 3.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in road and stormwater asset values since the previous comprehensive valuation was conducted. As at 30 June 2024, all road and stormwater asset values were subject to indexation.

---

### Water Supply Network and Wastewater Network

Water and wastewater infrastructure assets were valued by APV Valuers & Asset Management in 2022 using the "Cost approach" utilising Level 2 and 3 inputs. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all water and wastewater infrastructure assets are deemed be valued at Level 3.

Water and wastewater assets have been indexed with the applicable rates as per the NSW Rates Reference Manual of Valuation of Water Supply, Sewerage and Stormwater Assets, published by the NSW Department of Climate Change, Energy, the Environment and Water.

---

## E2-1 Fair value measurement (continued)

### Tip and Quarries Remediation Assets

It has been recognised that there will be significant costs associated with the closure and post closure management of tip and quarries sites.

Evaluation of costs for tip and quarries closure and post closure management is prepared internally. The key unobservable inputs are the discount rate, cost escalation rate, actual timing of costs and future environmental management requirements.

There has been no change to the valuation process during the reporting period.

### Non-current assets classified as 'held for sale'

Assets held for sale have been reclassified as at 30 June 2024 from water supply network. As such, these assets have been valued using Level 3 valuation inputs.

## Fair value measurements using significant unobservable inputs (level 3)

### b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Plant & equipment, office equipment and furniture & fittings	Cost used to approximate fair value	Gross replacement cost, useful lives and residual value
Crown and Community land	Land values obtained from the NSW Valuer- General	Land value
Land under roads	Unimproved capital value provided by NSW Valuer-General	Land value
Land improvements	Cost used to approximate fair value	Asset condition and remaining useful lives
Buildings - specialised	Cost used to approximate fair value	Asset condition and remaining useful lives
Other structures	Cost used to approximate fair value	Asset condition and remaining useful lives
Roads	Unit rates per m2 or length	Asset condition and remaining useful lives
Bridges	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Footpaths	Unit rates per m2	Asset condition and remaining useful lives
Bulk earthworks	Unit rates per m3	Asset condition and remaining useful lives
Stormwater drainage	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Water supply network	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Wastewater network	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Tip and quarry remediation	Discounted remediation cost	Discount rate, cost escalation rate and timing of costs

## E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Community and Crown land	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>10,648</b>	10,779	-	15	<b>3</b>	8	<b>135,753</b>	81,868
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	-	85	-	-	-	-	-	-
Purchases (GBV)	<b>4,485</b>	2,704	-	-	-	-	<b>2,361</b>	374
Disposals (WDV)	<b>(974)</b>	(142)	-	-	-	-	-	-
Depreciation and impairment	<b>(1,820)</b>	(2,778)	-	(15)	-	(5)	-	-
Revaluation increments/(decrements)	-	-	-	-	-	-	-	53,511
Transfers from/(to) 'held for sale' category	<b>(43)</b>	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>12,296</b>	10,648	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>138,114</b>	135,753

\$ '000	Land under roads		Land improvements		Buildings – specialised		Other structures	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>3,399</b>	3,311	<b>21,111</b>	20,648	<b>153,569</b>	114,406	<b>48,269</b>	38,481
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	-	-	-	452	-	(62)	<b>(611)</b>	(1,049)
Purchases (GBV)	<b>74</b>	100	<b>1,785</b>	-	<b>1,678</b>	51	<b>4,456</b>	332
Disposals (WDV)	-	(1)	-	-	<b>(265)</b>	(109)	<b>(381)</b>	(240)
Depreciation and impairment	-	-	<b>(111)</b>	(111)	<b>(3,929)</b>	(3,116)	<b>(2,095)</b>	(2,170)
Revaluation increments/(decrements)	-	(11)	-	122	<b>8,206</b>	42,399	<b>2,933</b>	12,915
Transfers from/(to) 'held for sale' category	-	-	-	-	<b>(192)</b>	-	<b>(23)</b>	-
<b>Closing balance</b>	<b>3,473</b>	3,399	<b>22,785</b>	21,111	<b>159,067</b>	153,569	<b>52,548</b>	48,269



## E2-1 Fair value measurement (continued)

\$ '000	Roads		Bridges		Footpaths		Bulk earthworks	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>417,054</b>	388,315	<b>40,881</b>	38,373	<b>44,254</b>	40,747	<b>180,873</b>	166,583
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	583	178	–	–	–	28	–	–
Purchases (GBV)	22,119	4,419	1,715	–	4,896	715	2,676	299
Disposals (WDV)	(4,578)	(1,359)	–	–	(372)	(2)	(789)	–
Depreciation and impairment	(9,372)	(8,494)	(748)	(703)	(679)	(649)	(187)	(171)
Revaluation increments/(decrements)	20,825	33,995	2,039	3,211	2,219	3,415	9,166	14,162
Transfers from/(to) 'held for sale' category	(239)	–	–	–	–	–	(133)	–
<b>Closing balance</b>	<b>446,392</b>	417,054	<b>43,887</b>	40,881	<b>50,318</b>	44,254	<b>191,606</b>	180,873

\$ '000	Stormwater drainage		Water supply network		Wastewater network		Tip and quarry remediation	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>96,046</b>	88,603	<b>75,808</b>	71,170	<b>255,311</b>	240,047	<b>2,958</b>	4,078
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	–	258	–	84	–	–	–	–
Purchases (GBV)	4,980	1,469	2,754	819	2,911	1,080	804	–
Disposals (WDV)	(38)	–	(56)	(25)	(662)	(1)	–	–
Depreciation and impairment	(1,853)	(1,702)	(1,730)	(1,641)	(4,227)	(4,018)	(1,120)	(1,120)
Revaluation increments/(decrements)	4,786	7,418	3,757	5,401	12,713	18,203	–	–
Transfers from/(to) 'held for sale' category	–	–	(5,601)	–	–	–	–	–
<b>Closing balance</b>	<b>103,921</b>	96,046	<b>74,932</b>	75,808	<b>266,046</b>	255,311	<b>2,642</b>	2,958

## E2-1 Fair value measurement (continued)

\$ '000	Total of all asset classes	
	2024	2023
<b>Opening balance</b>	<b>1,485,937</b>	1,307,432
Transfers from/(to) another asset class	(28)	(26)
Purchases (GBV)	<b>57,694</b>	12,362
Disposals (WDV)	<b>(8,115)</b>	(1,879)
Depreciation and impairment	<b>(27,871)</b>	(26,693)
Revaluation increments/ (decrements)	<b>66,644</b>	194,741
Transfers from/(to) 'held for sale' category	<b>(6,231)</b>	—
<b>Closing balance</b>	<b>1,568,030</b>	<b>1,485,937</b>

### Highest and best use

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

## E3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *Employee Benefits* for the following reasons:

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

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

##### *Description of the funding arrangements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

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

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

## E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$192,360. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is \$119,010.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of this deficit that is broadly attributed to the Council is estimated to be in the order of \$56,419 as at 30 June 2024.

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024.

### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

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

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

### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity. StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

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

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

### (iv) Other guarantees

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

## E3-1 Contingencies (continued)

---

### 2. Other liabilities

#### Ground Contamination - Canal Road

Council is aware of an issue at 31 Canal Road, Ballina where site contamination (arsenic) has been identified. Council is the Crown Land Manager for the parcel of land owned by Crown Lands. Part of the site was previously used as a cattle tick dip site, with Department of Primary Industry records indicating the status of the dip as demolished. Consultants have investigated the site and prepared a remedial action plan and the NSW Environmental Protection Authority (the EPA) have been notified.

There are a number of remedial options available as a management response to the site contamination of varying complexity and scope (ranging from site capping to excavation and removal of waste material). These options range in cost and will be better understood following receipt of further quotations and project scope and logistical details.

There is no proposed timing currently for commencement of these works, and no timeframe to complete the works required in the remediation action plan, development consent or EPA correspondence.

Confirmation is still outstanding in relation to both Crown Land's (Land Holder) and Department of Primary Industry's responsibility/obligation/funding opportunities in relation to the required remediation.

#### Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services. Council believes that it is appropriately covered for all material claims through its insurance coverage and does not expect any material liabilities to eventuate.

### ASSETS NOT RECOGNISED

#### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

## F People and relationships

### F1 Related party disclosures

#### F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
<b>Compensation:</b>		
Short-term benefits	1,411	1,238
Post-employment benefits	173	173
Other long-term benefits	10	28
<b>Total</b>	<b>1,594</b>	<b>1,439</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 Council delivering a public service objective (e.g. access to libraries or Council swimming pools by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
<b>2024</b>					
Employee and other expenses relating to key family members	1	163	-	-	-
<b>2023</b>					
Employee and other expenses relating to key family members	1	186	-	-	-

1 During the year there was one close family member of Council's KMP employed by Ballina Shire Council under current Council award on an arms length basis.

## F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	64	60
Councillors' fees	261	253
Other Councillors' expenses (including Mayor)	95	91
<b>Total</b>	<b>420</b>	<b>404</b>

## F1-3 Other related parties

\$ '000	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
<b>2024</b>					
<b>Associate - Richmond Tweed Regional Library</b>	1	<b>1,732</b>	-	-	-
<b>2023</b>					
Associate - Richmond Tweed Regional Library	1	1,606	-	-	-

1 Contributions to the Richmond Tweed Regional Library are based on formula parameters set in the Richmond Tweed Regional Library Deed of Agreement.

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2024	2023
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms:		
<b>(i) Audit services: NSW Auditor-General</b>		
Audit and review of financial statements	102	89
<b>Total fees paid or payable to the Auditor-General</b>	<b>102</b>	<b>89</b>
Other assurance services	9	-
<b>(ii) Other non-assurance services: Other firms</b>		
Internal audit services	80	91
<b>Total fees paid or payable for non-assurance services</b>	<b>89</b>	<b>91</b>
<b>Total audit fees</b>	<b>191</b>	<b>180</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### (a) Reconciliation of Operating Result

\$ '000	Notes	2024	2023
<b>Net operating result from Income Statement</b>		<b>33,421</b>	39,179
<b>Add / (less) non-cash items:</b>			
Depreciation and amortisation		28,718	26,862
(Gain) / loss on disposal of assets		6,707	(4,240)
Non-cash capital grants and contributions	G1.1(b)	<b>(10,053)</b>	(9,860)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investment property		<b>(990)</b>	(1,010)
– Revaluation decrements / impairments of IPP&E direct to P&L		–	662
Unwinding of discount rates on reinstatement provisions		1,128	97
Share of net (profits)/losses of associates/joint ventures using the equity method		73	(174)
<b>Movements in operating assets and liabilities and other cash items:</b>			
(Increase) / decrease of receivables		<b>(1,842)</b>	(3,419)
Increase / (decrease) in provision for impairment of receivables		<b>(151)</b>	(24)
(Increase) / decrease of inventories		<b>(164)</b>	(9)
(Increase) / decrease of other current assets		<b>(88)</b>	(238)
(Increase) / decrease of contract asset		<b>2,187</b>	(5,440)
Increase / (decrease) in payables		<b>(3,275)</b>	930
Increase / (decrease) in accrued interest payable		<b>(18)</b>	(107)
Increase / (decrease) in other accrued expenses payable		<b>79</b>	133
Increase / (decrease) in other liabilities		<b>(2,048)</b>	(1,111)
Increase / (decrease) in contract liabilities		<b>993</b>	2,966
Increase / (decrease) in employee benefit provision		<b>(251)</b>	181
Increase / (decrease) in other provisions		<b>8</b>	(157)
<b>Net cash flows from operating activities</b>		<b>54,434</b>	<b>45,221</b>

#### (b) Non-cash investing and financing activities

Developer contributions 'in kind'	7,571	9,836
Other dedications	2,482	24
<b>Total non-cash investing and financing activities</b>	<b>10,053</b>	<b>9,860</b>



## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings and other structures	7,802	4,708
Infrastructure	10,861	23,887
Plant and equipment	1,911	645
<b>Inventory</b>		
Real estate for resale	3,135	1,858
<b>Total commitments</b>	<b>23,709</b>	<b>31,098</b>

#### Details of capital commitments

As at 30 June 2024, significant capital projects included in the capital expenditure commitments are the Tamar Street Bus Shelter, Wastewater Treatment Plant works and the development of Boeing Avenue and Russelton Industrial Estate.

## G3-1 Events occurring after the reporting date

There are no known events occurring after the reporting date that would have a significant effect on the financial report.

## G4 Statement of developer contributions

### G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year (Cash)	Contributions received during the year - Non-cash Land	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
Roads	11,465	2,111	–	–	608	(1,060)	–	13,124	–
Car parking	1,073	4	–	–	54	–	–	1,131	–
Open space and community facilities	2,919	957	–	–	172	(14)	–	4,034	–
Heavy haulage	965	283	–	–	53	(131)	–	1,170	–
Wollongbar Urban Expansion Area	–	–	–	–	–	–	–	–	–
Cumbalum Urban Release Area Precinct A	1,629	3	–	–	82	–	–	1,714	–
<b>S7.11 contributions – under a plan</b>	<b>18,051</b>	<b>3,358</b>	<b>–</b>	<b>–</b>	<b>969</b>	<b>(1,205)</b>	<b>–</b>	<b>21,173</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>18,051</b>	<b>3,358</b>	<b>–</b>	<b>–</b>	<b>969</b>	<b>(1,205)</b>	<b>–</b>	<b>21,173</b>	<b>–</b>
S64 contributions	24,781	1,440	–	–	1,200	(3,538)	–	23,883	–
<b>Total contributions</b>	<b>42,832</b>	<b>4,798</b>	<b>–</b>	<b>–</b>	<b>2,169</b>	<b>(4,743)</b>	<b>–</b>	<b>45,056</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.

## G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year (Cash)	Contributions received during the year - Non-cash Land	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
<b>CONTRIBUTIONS PLAN – ROADS</b>									
Roads (current plan)	11,465	2,111	–	–	608	(1,060)	–	13,124	–
<b>Total</b>	<b>11,465</b>	<b>2,111</b>	<b>–</b>	<b>–</b>	<b>608</b>	<b>(1,060)</b>	<b>–</b>	<b>13,124</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – CAR PARKING</b>									
Ballina	810	4	–	–	41	–	–	855	–
Lennox Head	250	–	–	–	12	–	–	262	–
Alstonville Village Centre	13	–	–	–	1	–	–	14	–
<b>Total</b>	<b>1,073</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>54</b>	<b>–</b>	<b>–</b>	<b>1,131</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – OPEN SPACE AND COMMUNITY FACILITIES</b>									
Open Spaces and Community Facilities	2,919	957	–	–	172	(14)	–	4,034	–
<b>Total</b>	<b>2,919</b>	<b>957</b>	<b>–</b>	<b>–</b>	<b>172</b>	<b>(14)</b>	<b>–</b>	<b>4,034</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – HEAVY HAULAGE</b>									
Shire Wide	965	283	–	–	53	(131)	–	1,170	–
<b>Total</b>	<b>965</b>	<b>283</b>	<b>–</b>	<b>–</b>	<b>53</b>	<b>(131)</b>	<b>–</b>	<b>1,170</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – WOLLONGBAR URBAN EXPANSION AREA</b>									
Link Road works	–	–	–	–	–	–	–	–	–
<b>Total</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN - CUMBALUM URBAN RELEASE AREA PRECINCT A (CURA A)</b>									
CURA A	1,629	3	–	–	82	–	–	1,714	–
<b>Total</b>	<b>1,629</b>	<b>3</b>	<b>–</b>	<b>–</b>	<b>82</b>	<b>–</b>	<b>–</b>	<b>1,714</b>	<b>–</b>

## G4-3 S64 contributions

### Section 64 – Water

Shire Wide	11,530	503	–	–	569	(1,056)	–	11,546	–
<b>Total</b>	<b>11,530</b>	<b>503</b>	<b>–</b>	<b>–</b>	<b>569</b>	<b>(1,056)</b>	<b>–</b>	<b>11,546</b>	<b>–</b>

### Section 64 – Wastewater

Shire Wide	13,251	937	–	–	631	(2,482)	–	12,337	–
<b>Total</b>	<b>13,251</b>	<b>937</b>	<b>–</b>	<b>–</b>	<b>631</b>	<b>(2,482)</b>	<b>–</b>	<b>12,337</b>	<b>–</b>

## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>5,043</b>	<b>4.14%</b>	2.61%	0.46%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>121,726</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>108,143</b>	<b>69.37%</b>	69.17%	65.71%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>155,894</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>59,517</b>	<b>2.11x</b>	2.61x	2.95x	> 1.50x
Current liabilities less specific purpose liabilities	<b>28,211</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>38,208</b>	<b>2.53x</b>	3.30x	2.85x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>15,119</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>3,543</b>	<b>5.39%</b>	4.69%	4.25%	< 10.00%
Rates and annual charges collectable	<b>65,758</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>104,107</b>	<b>10.77 months</b>	10.83 months	12.67 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<b>9,668</b>				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Wastewater Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(2.58)%</b>	(3.49)%	<b>0.48%</b>	5.64%	<b>28.99%</b>	21.55%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>60.68%</b>	61.25%	<b>93.40%</b>	91.15%	<b>91.58%</b>	87.51%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>1.86x</b>	2.52x	<b>54.67x</b>	39.73x	<b>3.34x</b>	2.42x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>2.48x</b>	4.36x	∞	∞	<b>2.28x</b>	2.05x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>3.82%</b>	3.80%	<b>13.48%</b>	8.03%	<b>6.28%</b>	5.51%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>10.77 months</b>	14.61 months	∞	∞	∞	0.00	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

(3) General fund refers to all of Council's activities except for its water and wastewater activities which are listed separately.

**End of the audited financial statements**



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Ballina Shire Council

To the Councillors of Ballina Shire Council

### Opinion

I have audited the accompanying financial statements of Ballina Shire 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information 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 2024, 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).

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 have fulfilled my other ethical responsibilities in accordance with APES 110.

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 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.



A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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.



Quentin Wong  
Delegate of the Auditor-General for New South Wales

25 October 2024  
SYDNEY



Councillor Sharon Cadwallader  
 Mayor  
 Ballina Shire Council  
 PO Box 450  
 BALLINA NSW 2478

Contact: Quentin Wong  
 Phone no: 02 9275 7454  
 Our ref: R008-2124742775-6905

25 October 2024

Dear Mayor

**Report on the Conduct of the Audit  
 for the year ended 30 June 2024  
 Ballina Shire Council**

I have audited the general purpose financial statements (GPFS) of the Ballina Shire Council (the Council) for the year ended 30 June 2024 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 2024 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**

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	62.6	59.5	↑ 5.2
Grants and contributions revenue	47.8	45.7	↑ 4.6
Operating result from continuing operations	33.4	39.2	↓ 14.8
Net operating result before capital grants and contributions	(0.7)	7.8	↓ 109

Rates and annual charges revenue (\$62.6 million) increased by \$3.1 million (5.2 per cent) in 2023–24 largely due to a rate peg increase of 3.9 per cent.

Grants and contributions revenue (\$47.8 million) increased by \$2.1 million (4.6 per cent) in 2023–24 due to:

- decrease of \$3.0 million of developer contributions recognised during the year
- decrease of \$1.7 million of financial assistance grant
- increase of \$2.8 million of grants recognised for roads and bridges
- increase of \$1.6 million of grants recognised for natural disaster funding
- increase of \$1.6 million of grants recognised for recreation and culture.

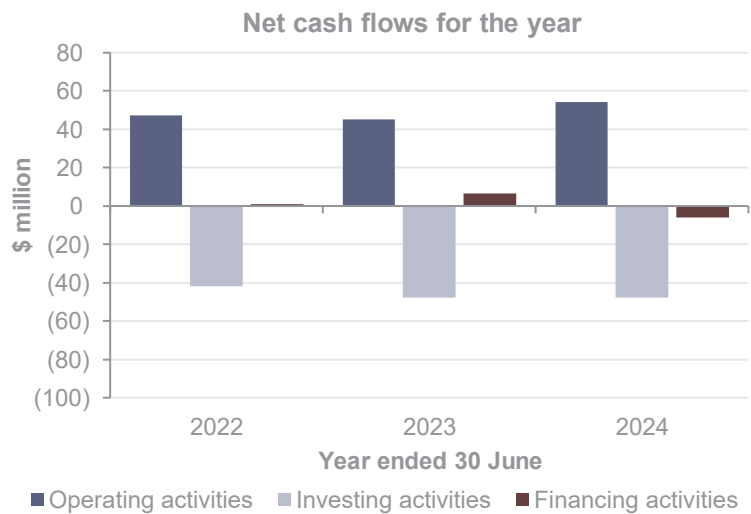
Council’s operating result from continuing operations (\$33.4 million including depreciation, amortisation and impairment expense of \$28.7 million) was \$5.8 million lower than the 2022–23 result.

- increase of \$3.1 million in rates and annual charges revenue
- decrease of \$2.0 million in materials and services expenses
- increase of \$2.2 million in employee benefits and on costs
- decrease of \$10.9 million in net gain / (loss) from the disposal of assets.

The net operating result before capital grants and contributions (-\$0.7 million) was \$8.5 million lower than the 2022–23 result.

## STATEMENT OF CASH FLOWS

- Net cash provided by operating activities increased by \$9.2 million (20.4 per cent).
- Net cash used in investing activities increased by \$0.2 million (0.4 per cent).
- Net cash provided by financing activities decreased by \$12.5 million. This is due to refinancing of a loan in the prior year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>113.0</b>	<b>134.8</b>	Externally restricted balances comprise mainly of developer contributions, water and sewer funds.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by council policies or decisions, which are subject to change. Internally allocated cash and investments decreased by \$20.1 million, mainly due to decrease in airport and property internal allocations of \$14.0 million.
• External restrictions	80.9	81.4	
• Internal allocations	29.5	49.6	

## PERFORMANCE

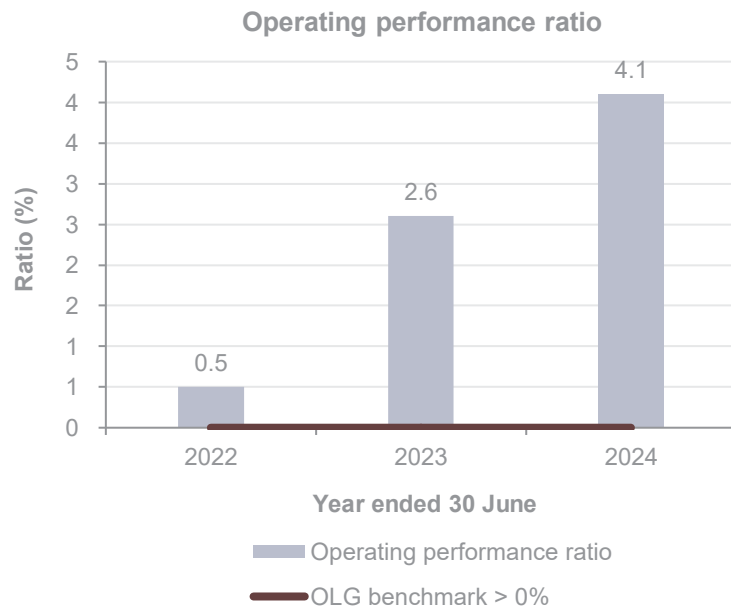
### Performance measures

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, Housing and Infrastructure.

#### Operating performance ratio

Council exceeded the benchmark for the current reporting period.

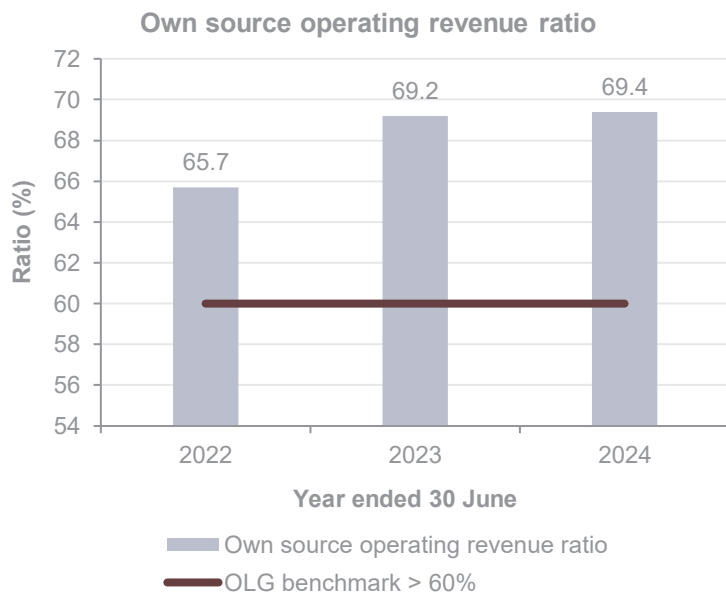
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

Council exceeded the benchmark for the current reporting period.

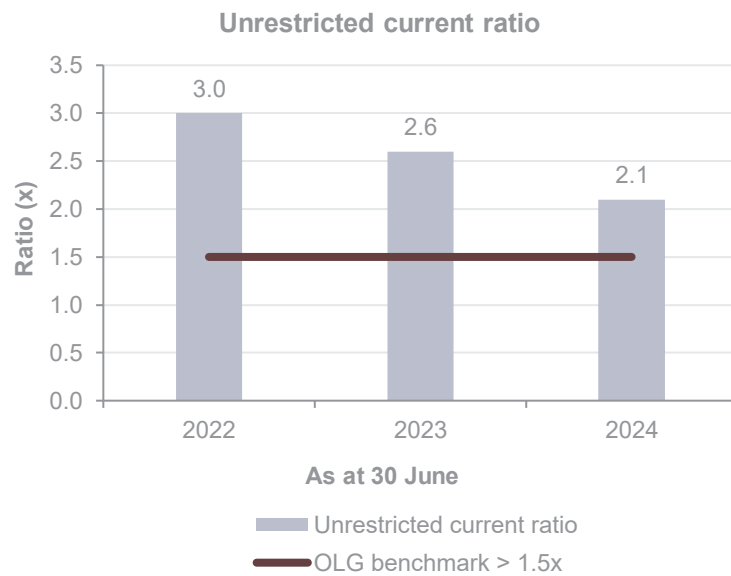
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

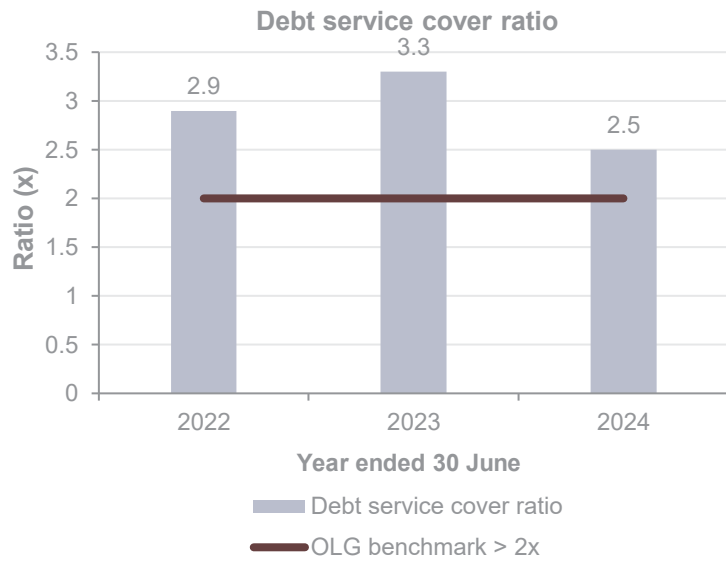
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

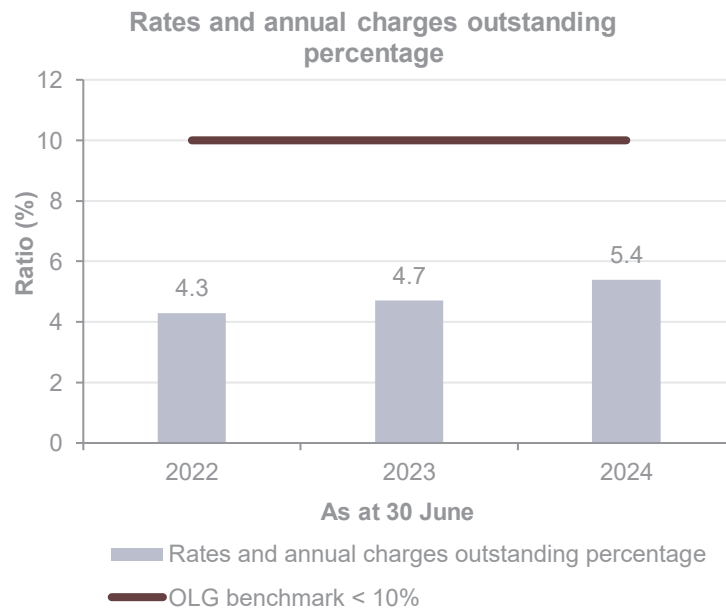
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

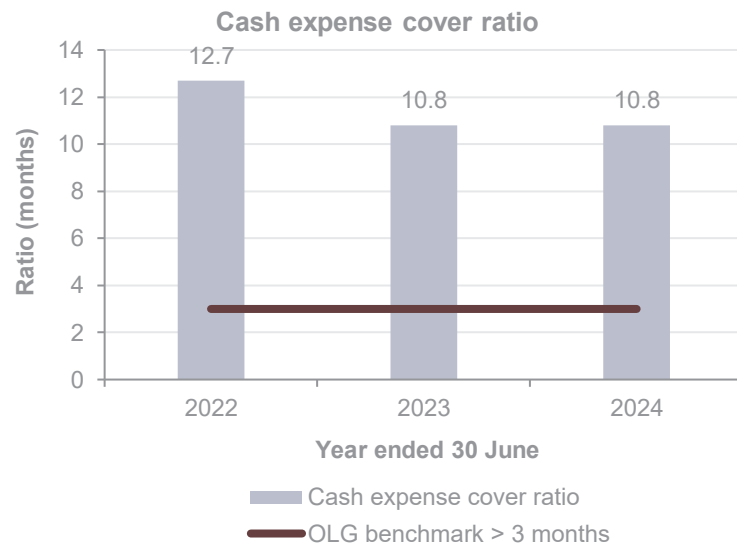
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



## Cash expense cover ratio

Council exceeded the 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 renewed \$42.0 million of infrastructure, property, plant and equipment during the 2023–24 financial year. Council's major infrastructure projects relate to Pearces Creek Bridge, Kingsford Smith Airport Major Upgrades and other roads renewals including Bangalow Road - Angels Beach Drive and Ballina Street.

## OTHER MATTERS

### Legislative compliance

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation 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.

Quentin Wong

Delegate of the Auditor-General for New South Wales

# Ballina Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

---

*The Ballina Shire is safe, with a connected community, a  
healthy environment and a thriving economy.*





# Ballina Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2024

---

Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
Income Statement of wastewater business activity	5
Income Statement of airport business activity	6
Income Statement of land development business activity	7
Income Statement of landfill and resource recovery business activity	8
Statement of Financial Position of water supply business activity	9
Statement of Financial Position of wastewater business activity	10
Statement of Financial Position of airport business activity	11
Statement of Financial Position of land development business activity	12
Statement of Financial Position of landfill and resource recovery business activity	13
<b>Note – Material accounting policy information</b>	<b>14</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>17</b>

---

### Background

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

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

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

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

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

## Ballina Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 24 October 2024.



Sharon Cadwallader  
Mayor  
24 October 2024



Damiah Loone  
Councillor  
24 October 2024



Paul Hickey  
General Manager  
24 October 2024



Linda Coulter  
Responsible Accounting Officer  
24 October 2024

## Ballina Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
<b>Income from continuing operations</b>		
Access charges	4,777	4,427
User charges	8,629	8,604
Fees	917	972
Interest and investment income	986	854
Grants and contributions provided for operating purposes	157	156
<b>Total income from continuing operations</b>	<b>15,466</b>	<b>15,013</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,674	2,440
Materials and services	2,281	1,825
Depreciation, amortisation and impairment	1,858	1,784
Water purchase charges	8,334	7,894
Calculated taxation equivalents	55	50
Net loss on disposal of assets	60	21
Other expenses	245	224
<b>Total expenses from continuing operations</b>	<b>15,507</b>	<b>14,238</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(41)</b>	<b>775</b>
Grants and contributions provided for capital purposes	925	1,287
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>884</b>	<b>2,062</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>884</b>	<b>2,062</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(194)
<b>Surplus (deficit) after tax</b>	<b>884</b>	<b>1,868</b>
<b>Plus accumulated surplus</b>	<b>56,784</b>	<b>54,722</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	55	50
– Corporate taxation equivalent	–	194
<b>Less:</b>		
– Tax equivalent dividend paid	(55)	(50)
<b>Closing accumulated surplus</b>	<b>57,668</b>	<b>56,784</b>
<b>Return on capital %</b>	<b>0.0%</b>	<b>0.9%</b>
<b>Subsidy from Council</b>	<b>3,929</b>	<b>2,820</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	884	1,868
Less: capital grants and contributions (excluding developer contributions)	(1,850)	(1,287)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>581</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>291</b>

## Ballina Shire Council

### Income Statement of wastewater business activity

for the year ended 30 June 2024

\$ '000	2024	2023
<b>Income from continuing operations</b>		
Access charges	20,288	19,392
User charges	1,460	1,535
Interest and investment income	1,391	890
Grants and contributions provided for operating purposes	156	155
Other income	1,121	979
<b>Total income from continuing operations</b>	<b>24,416</b>	<b>22,951</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	4,322	4,204
Borrowing costs	2,125	2,788
Materials and services	5,883	6,277
Depreciation, amortisation and impairment	4,623	4,358
Net loss on disposal of assets	621	17
Calculated taxation equivalents	52	48
Debt guarantee fee (if applicable)	408	506
Other expenses	386	377
<b>Total expenses from continuing operations</b>	<b>18,420</b>	<b>18,575</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>5,996</b>	<b>4,376</b>
Grants and contributions provided for capital purposes	2,075	3,098
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>8,071</b>	<b>7,474</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>8,071</b>	<b>7,474</b>
Less: corporate taxation equivalent [based on result before capital]	(1,499)	(1,094)
<b>Surplus (deficit) after tax</b>	<b>6,572</b>	<b>6,380</b>
<b>Plus accumulated surplus</b>	<b>149,247</b>	<b>141,267</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	52	48
– Debt guarantee fees	408	506
– Corporate taxation equivalent	1,499	1,094
<b>Less:</b>		
– Tax equivalent dividend paid	(52)	(48)
<b>Closing accumulated surplus</b>	<b>157,726</b>	<b>149,247</b>
<b>Return on capital %</b>	<b>2.7%</b>	<b>2.5%</b>
<b>Subsidy from Council</b>	<b>4,796</b>	<b>4,309</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	6,572	6,380
Less: capital grants and contributions (excluding developer contributions)	(2,075)	(1,094)
<b>Surplus for dividend calculation purposes</b>	<b>4,497</b>	<b>5,286</b>
<b>Potential dividend calculated from surplus</b>	<b>2,249</b>	<b>2,643</b>

## Ballina Shire Council

### Income Statement of airport business activity

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>Income from continuing operations</b>		
User charges	9,227	9,017
Grants and contributions provided for operating purposes	234	503
Other income	13	5
<b>Total income from continuing operations</b>	<b>9,474</b>	<b>9,525</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,650	1,132
Borrowing costs	804	235
Materials and services	4,331	4,868
Depreciation, amortisation and impairment	1,319	1,178
Net loss from the disposal of assets	370	–
Calculated taxation equivalents	124	12
Debt guarantee fee (if applicable)	159	83
<b>Total expenses from continuing operations</b>	<b>8,757</b>	<b>7,508</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>717</b>	<b>2,017</b>
Grants and contributions provided for capital purposes	2,029	3,554
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>2,746</b>	<b>5,571</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>2,746</b>	<b>5,571</b>
Less: corporate taxation equivalent [based on result before capital]	(179)	(504)
<b>Surplus (deficit) after tax</b>	<b>2,567</b>	<b>5,067</b>
<b>Plus accumulated surplus</b>	<b>32,562</b>	<b>26,896</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	124	12
– Debt guarantee fees	159	83
– Corporate taxation equivalent	179	504
<b>Add:</b>		
<b>Closing accumulated surplus</b>	<b>35,591</b>	<b>32,562</b>
<b>Return on capital %</b>	<b>1.9%</b>	<b>3.4%</b>
<b>Subsidy from Council</b>	<b>1,835</b>	<b>409</b>

## Ballina Shire Council

### Income Statement of land development business activity

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>Income from continuing operations</b>		
User charges	1,883	1,716
Interest and investment income	190	121
Proceeds from disposal - real estate assets	-	8,259
<b>Total income from continuing operations</b>	<b>2,073</b>	<b>10,096</b>
<b>Expenses from continuing operations</b>		
Borrowing costs	202	237
Materials and services	-	3,351
Calculated taxation equivalents	460	189
Debt guarantee fee (if applicable)	40	88
<b>Total expenses from continuing operations</b>	<b>702</b>	<b>3,865</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>1,371</b>	<b>6,231</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,371</b>	<b>6,231</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,371</b>	<b>6,231</b>
Less: corporate taxation equivalent [based on result before capital]	(343)	(1,558)
<b>Surplus (deficit) after tax</b>	<b>1,028</b>	<b>4,673</b>
<b>Plus accumulated surplus</b>	<b>17,555</b>	<b>11,247</b>
<b>Plus adjustments for amounts unpaid:</b>		
- Taxation equivalent payments	460	189
- Debt guarantee fees	40	88
- Corporate taxation equivalent	343	1,558
<b>Less:</b>		
- Dividend paid	(164)	(200)
<b>Closing accumulated surplus</b>	<b>19,262</b>	<b>17,555</b>

## Ballina Shire Council

### Income Statement of landfill and resource recovery business activity

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>Income from continuing operations</b>		
User charges	11,695	10,897
Interest and investment income	90	76
Grants and contributions provided for operating purposes	7	82
Other income	199	486
<b>Total income from continuing operations</b>	<b>11,991</b>	<b>11,541</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,340	1,887
Materials and services	10,063	9,922
Depreciation, amortisation and impairment	1,215	1,173
Net loss from the disposal of assets	24	–
Calculated taxation equivalents	30	11
<b>Total expenses from continuing operations</b>	<b>13,672</b>	<b>12,993</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,681)</b>	<b>(1,452)</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(1,681)</b>	<b>(1,452)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(1,681)</b>	<b>(1,452)</b>
<b>Surplus (deficit) after tax</b>	<b>(1,681)</b>	<b>(1,452)</b>
<b>Plus accumulated surplus</b>	<b>(1,326)</b>	115
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	30	11
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>(2,977)</b>	<b>(1,326)</b>
<b>Return on capital %</b>	<b>(9.1)%</b>	<b>(8.0)%</b>
<b>Subsidy from Council</b>	<b>2,478</b>	<b>2,179</b>

## Ballina Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	15,824	17,957
Receivables	3,065	2,925
Other	460	819
Non-current assets classified as held for sale	6,303	–
<b>Total current assets</b>	<b>25,652</b>	<b>21,701</b>
<b>Non-current assets</b>		
Investments	1,416	1,633
Receivables	379	453
Other	–	–
Infrastructure, property, plant and equipment	90,423	89,418
<b>Total non-current assets</b>	<b>92,218</b>	<b>91,504</b>
<b>Total assets</b>	<b>117,870</b>	<b>113,205</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	174	174
Employee benefit provisions	183	197
<b>Total current liabilities</b>	<b>357</b>	<b>371</b>
<b>Non-current liabilities</b>		
Employee benefit provisions	8	19
<b>Total non-current liabilities</b>	<b>8</b>	<b>19</b>
<b>Total liabilities</b>	<b>365</b>	<b>390</b>
<b>Net assets</b>	<b>117,505</b>	<b>112,815</b>
<b>EQUITY</b>		
Accumulated surplus	57,668	56,784
Revaluation reserves	59,837	56,031
<b>Total equity</b>	<b>117,505</b>	<b>112,815</b>



## Ballina Shire Council

### Statement of Financial Position of wastewater business activity

as at 30 June 2024

\$ '000	2024	2023
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	25,453	21,897
Receivables	1,676	1,580
Other	504	860
<b>Total current assets</b>	<b>27,633</b>	<b>24,337</b>
<b>Non-current assets</b>		
Investments	1,366	1,979
Receivables	640	735
Infrastructure, property, plant and equipment	300,401	285,402
<b>Total non-current assets</b>	<b>302,407</b>	<b>288,116</b>
<b>Total assets</b>	<b>330,040</b>	<b>312,453</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	331	331
Payables	52	57
Borrowings	3,966	3,939
Employee benefit provisions	485	631
<b>Total current liabilities</b>	<b>4,834</b>	<b>4,958</b>
<b>Non-current liabilities</b>		
Borrowings	32,897	36,863
Employee benefit provisions	15	53
<b>Total non-current liabilities</b>	<b>32,912</b>	<b>36,916</b>
<b>Total liabilities</b>	<b>37,746</b>	<b>41,874</b>
<b>Net assets</b>	<b>292,294</b>	<b>270,579</b>
<b>EQUITY</b>		
Accumulated surplus	157,726	149,247
Revaluation reserves	134,568	121,332
<b>Total equity</b>	<b>292,294</b>	<b>270,579</b>

## Ballina Shire Council

### Statement of Financial Position of airport business activity

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,317	9,969
<b>Total current assets</b>	<b>2,317</b>	<b>9,969</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	78,037	66,203
<b>Total non-current assets</b>	<b>78,037</b>	<b>66,203</b>
<b>Total assets</b>	<b>80,354</b>	<b>76,172</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	568	748
Employee benefit provisions	113	125
<b>Total current liabilities</b>	<b>681</b>	<b>873</b>
<b>Non-current liabilities</b>		
Borrowings	14,580	15,147
<b>Total non-current liabilities</b>	<b>14,580</b>	<b>15,147</b>
<b>Total liabilities</b>	<b>15,261</b>	<b>16,020</b>
<b>Net assets</b>	<b>65,093</b>	<b>60,152</b>
<b>EQUITY</b>		
Accumulated surplus	35,591	32,562
Revaluation reserves	29,502	27,590
<b>Total equity</b>	<b>65,093</b>	<b>60,152</b>

## Ballina Shire Council

### Statement of Financial Position of land development business activity

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	–	2,909
<b>Total current assets</b>	<b>–</b>	<b>2,909</b>
<b>Non-current assets</b>		
Inventories	14,005	9,906
Investment property	10,090	8,740
<b>Total non-current assets</b>	<b>24,095</b>	<b>18,646</b>
<b>Total assets</b>	<b>24,095</b>	<b>21,555</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	4,524	4,000
Bank overdraft	309	–
<b>Total current liabilities</b>	<b>4,833</b>	<b>4,000</b>
<b>Total liabilities</b>	<b>4,833</b>	<b>4,000</b>
<b>Net assets</b>	<b>19,262</b>	<b>17,555</b>
<b>EQUITY</b>		
Accumulated surplus	19,262	17,555
<b>Total equity</b>	<b>19,262</b>	<b>17,555</b>

## Ballina Shire Council

### Statement of Financial Position of landfill and resource recovery business activity

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,560	2,327
<b>Total current assets</b>	<b>1,560</b>	<b>2,327</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	18,531	18,090
<b>Total non-current assets</b>	<b>18,531</b>	<b>18,090</b>
<b>Total assets</b>	<b>20,091</b>	<b>20,417</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Remediation provision	6,947	6,433
<b>Total non-current liabilities</b>	<b>6,947</b>	<b>6,433</b>
<b>Total liabilities</b>	<b>6,947</b>	<b>6,433</b>
<b>Net assets</b>	<b>13,144</b>	<b>13,984</b>
<b>EQUITY</b>		
Accumulated surplus	(2,977)	(1,326)
Revaluation reserves	16,121	15,310
<b>Total equity</b>	<b>13,144</b>	<b>13,984</b>

## Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2022* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

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

#### Category 1

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

##### a. Water supply business activity

The supply of water to households and businesses in Ballina Shire.

##### b. Wastewater business activity

The collection and treatment of sewerage from households and businesses in Ballina Shire.

##### c. Airport business activity

The provision of aerodrome infrastructure and facilities for commercial and private air traffic. The airport is situated at Southern Cross Drive Ballina.

##### d. Land development business activity

The construction of industrial and residential land estates. Council is progressively developing an industrial estate at Wollongbar and another in Ballina. Council also has residential land inventory at Wollongbar.

##### e. Landfill and resource recovery business activity

The Waste Management Centre is located at Southern Cross Drive Ballina. The Waste Management Centre receives, disposes and recycles waste that is brought to the centre from private and commercial sources. It also includes the collection of commercial waste in the Ballina Shire by Council but does not include the collection of domestic waste in Ballina Shire by Council.

## Note – Material accounting policy information (continued)

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements.

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

#### Notional rate applied (%)

Corporate income tax rate – **25%**

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25%.

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

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

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

## Note – Material accounting policy information (continued)

---

### (ii) Return on investments (rate of return)

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

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

---

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

### (iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Ballina Shire Council

To the Councillors of Ballina Shire Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Ballina Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- wastewater
- airport
- land development
- landfill and resource recovery.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.



I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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
- 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.



Quentin Wong  
Delegate of the Auditor-General for New South Wales

25 October 2024  
SYDNEY

# Ballina Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

---

*The Ballina Shire is safe, with a connected community, a  
healthy environment and a thriving economy.*



Contents

Page

**Special Schedules:**

Permissible income for general rates

3

Report on infrastructure assets as at 30 June 2024

6

## Ballina Shire Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	27,313	<b>28,690</b>
Plus or minus adjustments <sup>2</sup>	b	327	<b>251</b>
<b>Notional general income</b>	c = a + b	<b>27,640</b>	<b>28,941</b>
<b>Permissible income calculation</b>			
Rate peg percentage	d	3.90%	<b>4.60%</b>
Plus rate peg amount <sup>3</sup>	f = d x (c + e)	1,078	<b>1,331</b>
<b>Sub-total</b>	g = (c + e + f)	<b>28,718</b>	<b>30,272</b>
Plus (or minus) last year's carry forward total	h	(27)	<b>1</b>
<b>Sub-total</b>	j = (h + i)	<b>(27)</b>	<b>1</b>
<b>Total permissible income</b>	k = g + j	<b>28,691</b>	<b>30,273</b>
Less notional general income yield	l	28,690	<b>30,278</b>
<b>Catch-up or (excess) result</b>	m = k - l	<b>1</b>	<b>(5)</b>
Income lost due to reduction in valuation claimed			
Plus income lost due to valuation objections claimed <sup>4</sup>	n	-	<b>6</b>
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>1</b>	<b>1</b>

#### 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 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Ballina Shire Council

To the Councillors of Ballina Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Ballina Shire Council (the Council) for the year ending 30 June 2025.

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 2023–24 (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).

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 have fulfilled my other ethical responsibilities in accordance with APES 110.

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 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have

received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](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.



Quentin Wong  
Delegate of the Auditor-General for New South Wales

25 October 2024  
SYDNEY

## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
<b>Buildings</b>	Amenities/Toilets	580	700	250	138	57,308	73,497	31.0%	53.0%	16.0%	0.0%	0.0%
	Civic	467	450	300	316	31,076	43,770	24.0%	57.0%	19.0%	0.0%	0.0%
	Community Centres & Halls	113	100	450	323	34,205	48,610	31.0%	62.0%	6.0%	0.0%	1.0%
	Operational	1,523	1,250	450	575	49,895	74,841	20.0%	40.0%	40.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>2,683</b>	<b>2,500</b>	<b>1,450</b>	<b>1,352</b>	<b>172,484</b>	<b>240,718</b>	<b>26.3%</b>	<b>51.5%</b>	<b>22.0%</b>	<b>0.0%</b>	<b>0.2%</b>
<b>Other structures</b>	Other structures	695	700	450	429	40,309	60,939	36.0%	42.0%	14.0%	8.0%	0.0%
	Swimming Pools	–	–	150	161	12,239	13,725	95.0%	5.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>695</b>	<b>700</b>	<b>600</b>	<b>590</b>	<b>52,548</b>	<b>74,664</b>	<b>46.8%</b>	<b>35.2%</b>	<b>11.4%</b>	<b>6.6%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads	500	600	2,250	2,161	340,391	475,681	55.0%	33.0%	8.0%	3.0%	1.0%
	Unsealed roads	109	95	500	527	21,392	26,946	84.0%	0.0%	0.0%	0.0%	16.0%
	Bridges	496	625	250	248	43,887	67,844	18.0%	64.0%	14.0%	4.0%	0.0%
	Footpaths/Cycleways	65	75	175	169	50,317	59,464	80.0%	18.0%	1.0%	1.0%	0.0%
	Kerb & Gutter	17	15	–	–	41,586	65,324	31.0%	40.0%	27.0%	2.0%	0.0%
	Bulk earthworks	–	–	–	–	191,606	193,216	100.0%	0.0%	0.0%	0.0%	0.0%
	Road Furniture	239	175	25	–	43,024	55,968	70.0%	17.0%	11.0%	2.0%	0.0%
	<b>Sub-total</b>	<b>1,426</b>	<b>1,585</b>	<b>3,200</b>	<b>3,105</b>	<b>732,203</b>	<b>944,443</b>	<b>63.2%</b>	<b>26.1%</b>	<b>7.6%</b>	<b>2.1%</b>	<b>1.0%</b>
<b>Water supply network</b>	Pump Stations	32	110	60	12	2,229	3,067	73.0%	15.0%	9.0%	3.0%	0.0%
	Reservoirs	424	625	50	115	15,644	22,129	72.0%	0.0%	27.0%	1.0%	0.0%
	Water Connections	242	195	125	–	3,726	7,116	1.0%	97.0%	2.0%	0.0%	0.0%
	Pipelines	6,996	7,250	1,000	1,017	53,333	114,654	21.0%	0.0%	70.0%	9.0%	0.0%
	<b>Sub-total</b>	<b>7,694</b>	<b>8,180</b>	<b>1,235</b>	<b>1,144</b>	<b>74,932</b>	<b>146,966</b>	<b>28.8%</b>	<b>5.0%</b>	<b>59.0%</b>	<b>7.2%</b>	<b>0.0%</b>



## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2024 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance <sup>a</sup> \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Sewerage network	Treatment	4,473	3,500	1,150	1,032	78,853	117,427	53.0%	9.0%	32.0%	3.0%	3.0%
	Pumping Stations	1,851	2,000	900	846	41,333	65,776	26.0%	34.0%	37.0%	0.0%	3.0%
	Mains	1,289	1,500	700	408	121,244	172,313	26.0%	65.0%	7.0%	0.0%	2.0%
	Recycled Water	–	–	150	257	24,616	29,050	83.0%	17.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>7,613</b>	<b>7,000</b>	<b>2,900</b>	<b>2,543</b>	<b>266,046</b>	<b>384,566</b>	<b>38.6%</b>	<b>39.0%</b>	<b>19.2%</b>	<b>0.9%</b>	<b>2.3%</b>
Stormwater drainage	Pollution Control	–	5	25	–	10,425	11,412	98.0%	2.0%	0.0%	0.0%	0.0%
	Outfall Structures	4	10	20	–	287	481	32.0%	32.0%	20.0%	16.0%	0.0%
	Reticulation – Pipe	169	220	350	367	58,604	93,741	30.0%	38.0%	32.0%	0.0%	0.0%
	Reticulation – Pit	63	40	30	–	24,678	37,722	35.0%	37.0%	27.0%	1.0%	0.0%
	Culverts	159	110	50	–	9,927	17,244	37.0%	12.0%	34.0%	17.0%	0.0%
	<b>Sub-total</b>	<b>395</b>	<b>385</b>	<b>475</b>	<b>367</b>	<b>103,921</b>	<b>160,600</b>	<b>36.8%</b>	<b>32.4%</b>	<b>28.7%</b>	<b>2.1%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>20,506</b>	<b>20,350</b>	<b>9,860</b>	<b>9,101</b>	<b>1,402,134</b>	<b>1,951,957</b>	<b>48.4%</b>	<b>31.1%</b>	<b>17.4%</b>	<b>2.2%</b>	<b>0.9%</b>

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

## Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>42,040</b>	<b>164.80%</b>	145.16%	94.50%	> 100.00%
Depreciation, amortisation and impairment	<b>25,509</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>20,506</b>	<b>1.37%</b>	1.40%	1.52%	< 2.00%
Net carrying amount of infrastructure assets	<b>1,500,414</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>9,101</b>	<b>92.30%</b>	104.90%	94.69%	> 100.00%
Required asset maintenance	<b>9,860</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>20,350</b>	<b>1.04%</b>	1.05%	1.08%	
Gross replacement cost	<b>1,951,957</b>				

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

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

## Ballina Shire Council

### Report on infrastructure assets as at 30 June 2024

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>186.13%</b>	165.32%	<b>107.61%</b>	106.52%	<b>102.84%</b>	77.74%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>0.46%</b>	0.45%	<b>9.09%</b>	9.49%	<b>2.61%</b>	2.52%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>94.57%</b>	109.57%	<b>92.63%</b>	84.59%	<b>87.69%</b>	105.62%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>0.37%</b>	0.35%	<b>5.49%</b>	5.59%	<b>1.75%</b>	1.63%	

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

***ballina***  
shire council

Ballina Shire Council  
40 Cherry Street Ballina NSW 2478  
1300 864 444 | [council@ballina.nsw.gov.au](mailto:council@ballina.nsw.gov.au)

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

