

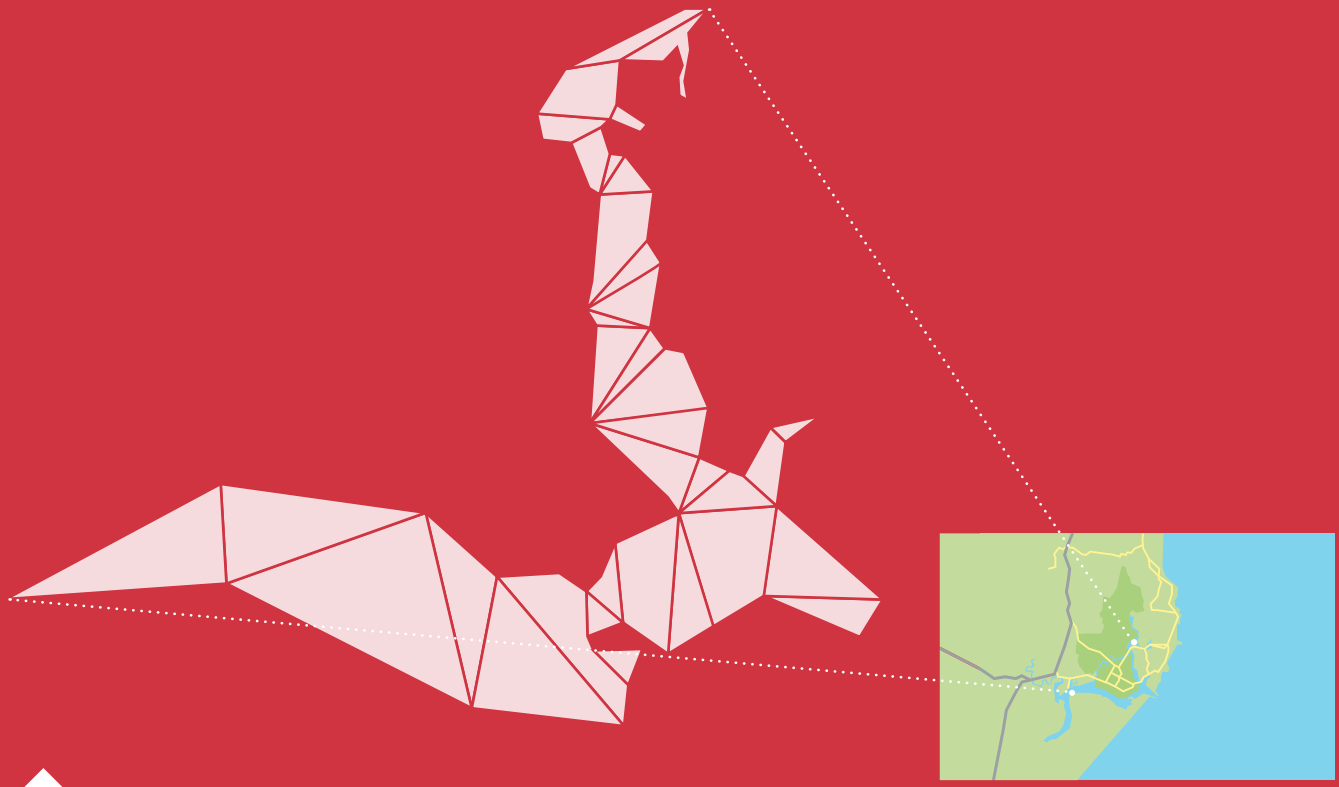
annual report

2020 - 2021



ballina
shire council

annual report 2020/21



© NSW Spatial Services 2018. This map is illustrative and not to scale.

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. Ballina Shire Council acknowledges that we are here on the land of the Bundjalung people. The Bundjalung are the traditional owners of this land and are part of the oldest surviving continuous culture in the world.

OUR VISION

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

OUR VALUES (CARES)

Creative • **A**ccessible • **R**espect • **E**nergetic • **S**afe

ballina
shire council

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mayoral message

Welcome to our annual report for 2020/21. This was another year heavily impacted by the Covid-19 pandemic, and I'm pleased to say that Ballina Shire Council has continued to provide and maintain essential infrastructure and services, along with delivering a number of high quality projects, despite the negative impacts of the pandemic.



I am also very proud of our community abiding by the State and Federal Governments regulations to help contain the virus, along with achieving very high vaccination rates for our shire.

Ballina Shire Council has followed the Covid-19 guidelines and continued to deliver projects as planned. These projects and programs reflect the immediate and future needs and desires of our residents, and importantly, are balanced with the goals of responsible and sustainable fiscal management.

With growth it is essential that we are also investing in infrastructure to ensure that our facilities meet the needs of current and future populations. We have been working closely with the State and Federal Governments to seek their support and funding to continue our momentum in the delivery of new and upgraded infrastructure.

Over this reporting period 2020/21 the following projects were commenced or completed:

- Shaws Bay foreshore improvements works in Pop Denison Park as part of our commitment to the environment whilst maintaining recreational and leisure opportunities for our community
- Final leg of the Coastal Shared Path and Coastal Recreational Path projects providing pedestrian and cycling connectivity between Ballina and Lennox Head
- River Street Duplication, with dual inbound and outbound lanes from Burns Point Ferry Road to Barlows Road, West Ballina

- Airport Boulevard to open up land in the Southern Cross Industrial Estate and provide a statement road to the airport
- Construction of the new Wollongbar District Park and junior component of the Pop Denison Regional Park.

But it's not all about tangible projects, our work also focuses on building community capacity and engagement:

- During the height of the Covid-19 restrictions, we supported our business community, commercial tenants and ratepayers during this difficult financial period by providing a financial support package.
- We have taken up opportunities, particularly in the visitor economy, to support local business by providing direct air services to Canberra and Dubbo.
- Established the Business Connect program to link local businesses to residents in self-isolation
- Provided \$100,000 in donations to community and sporting groups
- Endorsed Lennox Head Village Vision concept plans with project delivery commencing.

Yet we have much to look back on and so much more to look forward to. I encourage you to read our annual report as it provides a snapshot of our community and what we can achieve by working together.

Cr David Wright
Mayor
Ballina Shire Council

your councillors



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MAYOR



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WARD A



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WARD B



Cr Keith Williams
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Cr Sharon Parry
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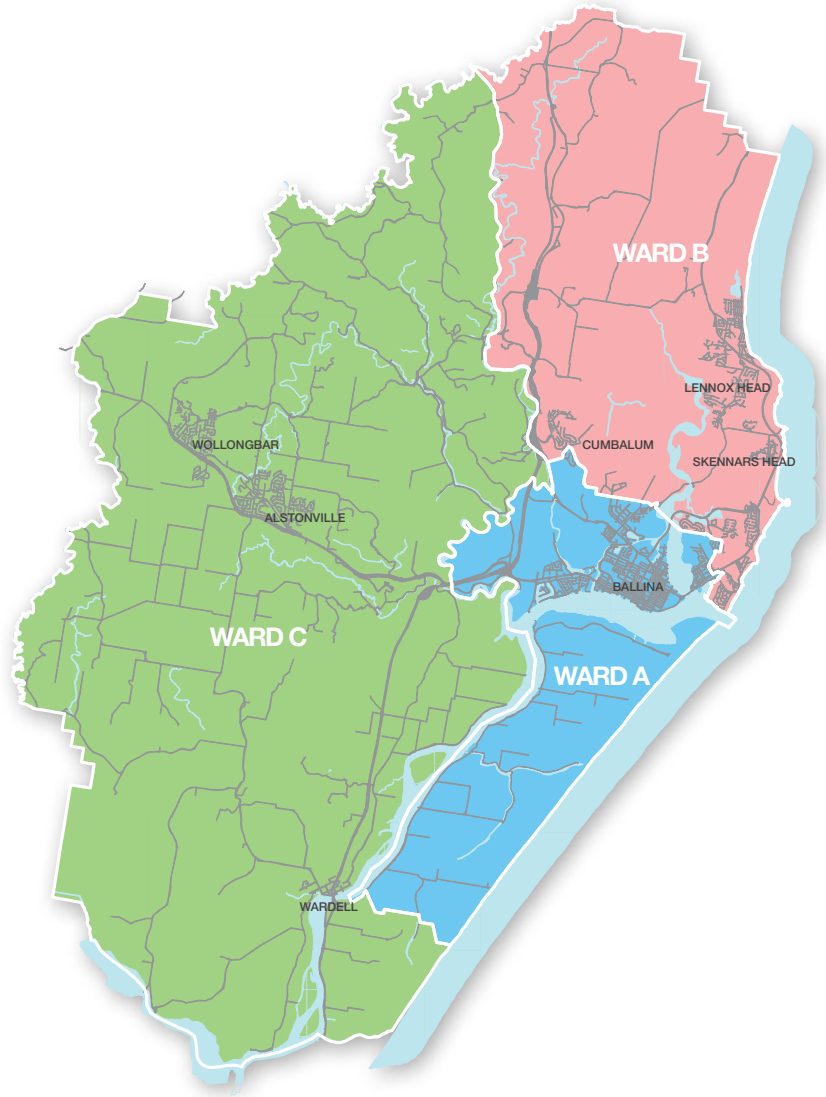
WARD C



Cr Benjamin Smith
phone 0415 482 412
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Cr Eoin Johnston
phone 0407 416 149
eoin.johnston@ballina.nsw.gov.au



getting involved

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

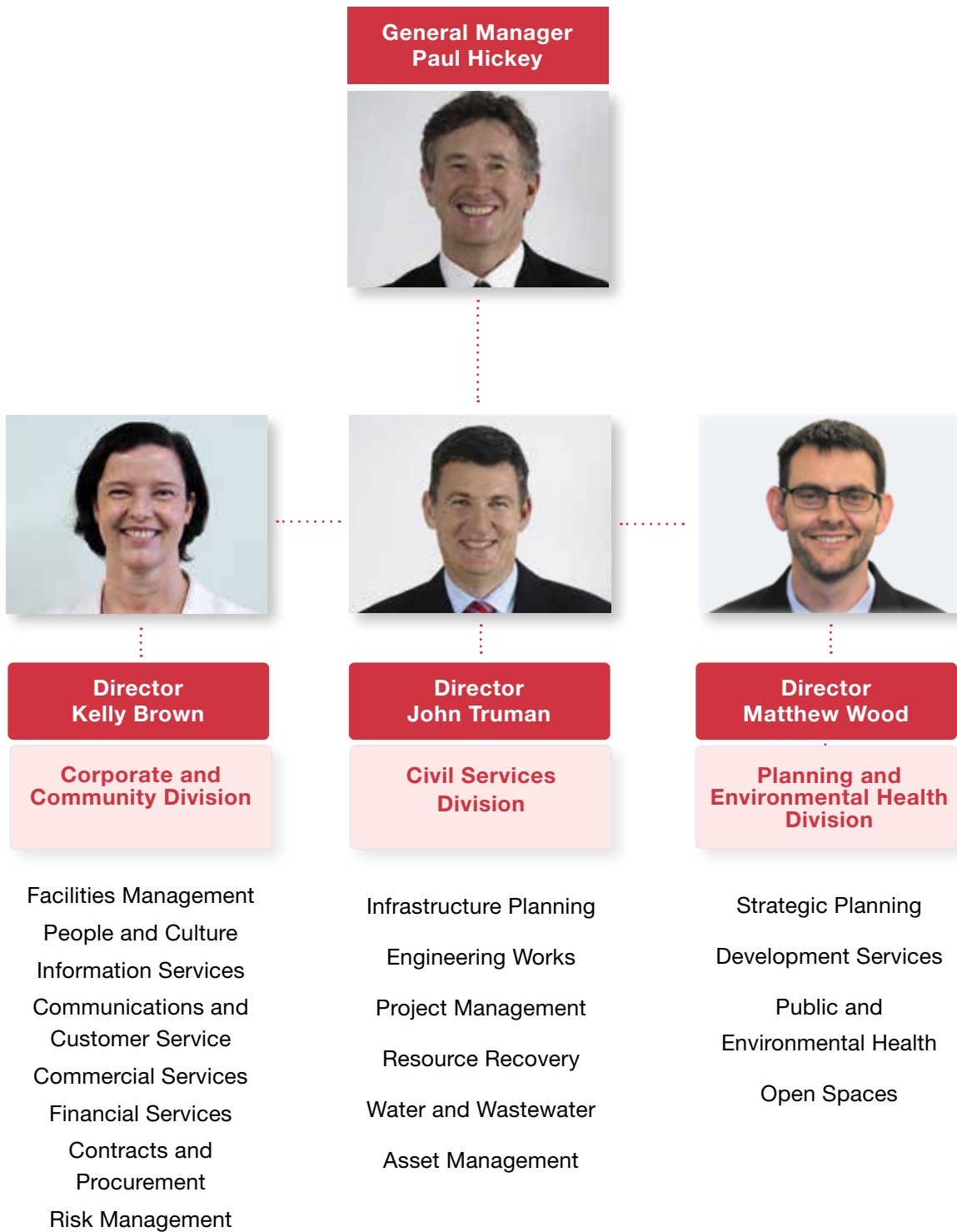
- Attending Council meetings
- Making an appointment to speak with the Mayor or Councillors
- Making an appointment to speak with the General Manager or relevant Director
- Writing to or telephoning Council about the issues important to you
- Attending a public meeting or forum to discuss specific issues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

For further details on how you can get involved please refer to Appendix 1.

Councillors are elected in Wards, yet each Councillor represents the entire community and can be contacted on any matter. You can contact Councillors in person, by phone or email.

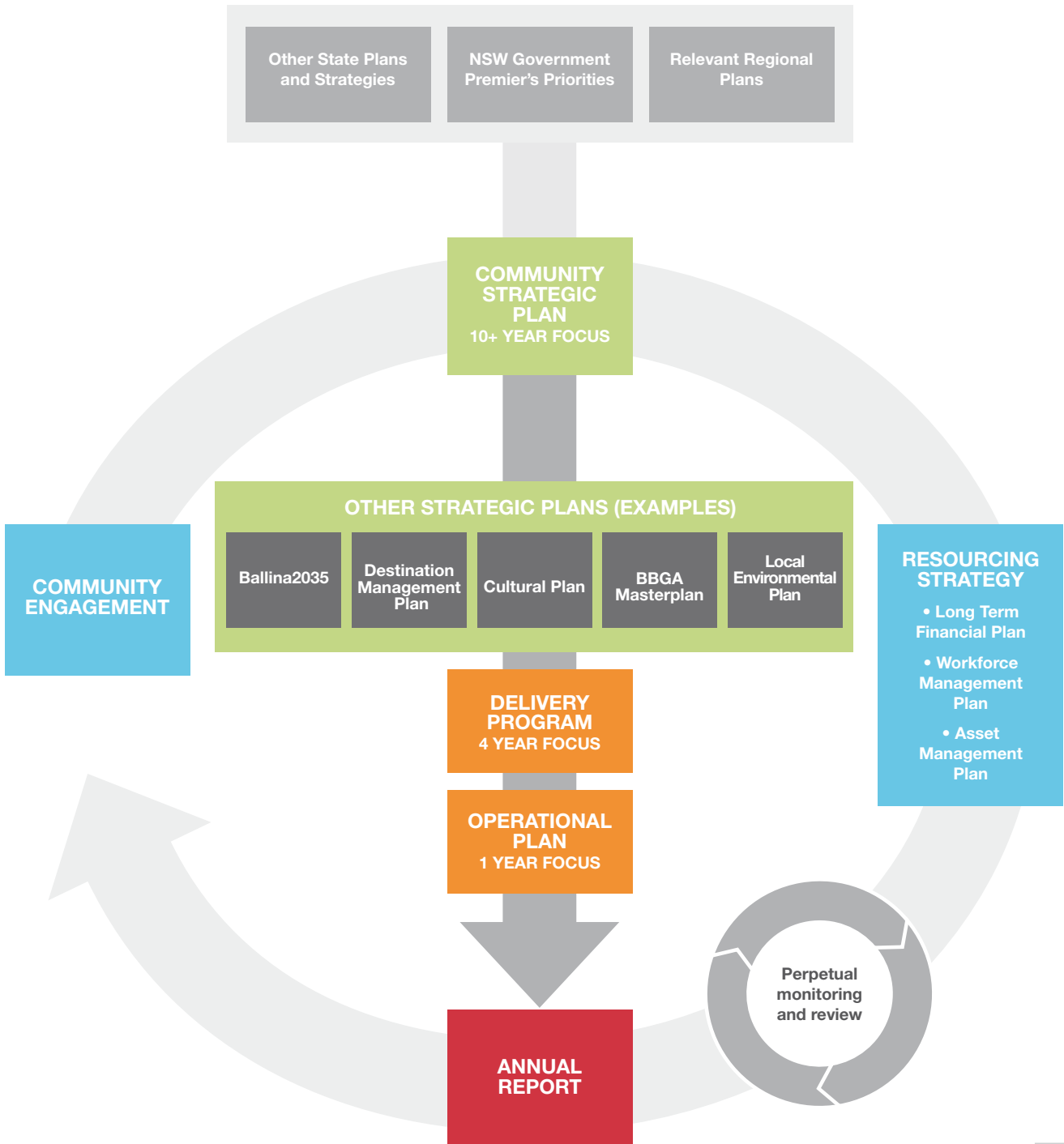
our team

Our team includes 353 staff who 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 Framework. There are a number of key elements in the framework that focus on planning and reporting requirements. The diagram below illustrates where the Annual Report fits in the overall framework and how our plans interrelate. The IPR Framework is more fully explained on pages 8 and 9.

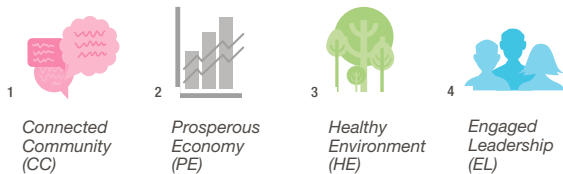


ipr framework

“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 overpage) 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. End of Term 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.

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 2020/21 is attached as Appendix 2. 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 2021. 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

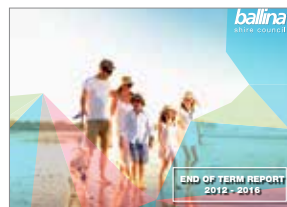
The Resourcing Strategy assists Council to translate the outcomes identified in the CSP, for which it is responsible, into actions. Some issues will be the responsibility of Council, some will be the responsibility of other levels of government and some will rely on input from community groups or individuals.

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.



END OF TERM REPORTS

Councils are required every four years to produce an End of Term Report on the progress in implementing the Community Strategic

Plan. The Report covers the term of office for an elected Council.

The latest most recent End of Term Report can be downloaded from Council's website ballina.nsw.gov.au

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 2 of this Annual Report.



shire profile

LOCATION

The Ballina Shire is located in the Northern Rivers region of NSW, the traditional country of the Bundjalung people.

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.

The total area of the Ballina Shire is 485km² and some 93 percent is zoned rural or environmental protection. A large proportion of the remaining native vegetation is on private land.



OUR ECONOMY

Ballina Shire's Annual Gross Regional Product is estimated at \$2.1billion and we support almost 4,563 local businesses which provide 17,983 local jobs.

The services sector accounts for the majority of jobs in the shire, with 17.7 percent of the workforce employed in health care and social assistance jobs and 12 percent employed in the retail sector.

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

OUR COMMUNITY

Between 2020 and 2036 the Ballina Shire population is forecast to increase by approximately 6,840 persons, or 15.4% growth, at an average annual change of 0.9%.

Our population in 2020 was 45,217 people and this is expected to increase to about 51,238 by 2036 when over 20% of our residents are expected to be over the age of 65 years.

We are proud of our cultural heritage, with just over three percent of our residents identifying as Aboriginal and Torres Strait Islanders.

OUR FUTURE

In the future Ballina Shire is recognised as a place that has balanced residential growth with protection of the amenity and the environment. The shire has a more diversified economy, attractive and comparatively affordable housing and our transportation networks, road and air, are the envy of other localities. Our residents are proud to be part of the Ballina Shire and keenly participate in activities that promote and enhance our local attributes.

We have created a picture of the future based on our extensive community engagement process. To create our future we identify our vision, our values and the directions we will focus on to guide us to that future.



The background features a warm, orange-toned photograph of a modern building's interior. The architecture is characterized by clean lines and geometric shapes, with a prominent white number '01' overlaid in the center. The lighting is soft, creating a sense of depth and modernity.

01

***our
achievements +
progress***

achievements 2020/21

connected community

- ▶ Hutley Drive northern extension road opens
- ▶ Coastal Shared Path and Recreational Walk providing pedestrian and cycling connectivity between Ballina and Lennox Head
- ▶ Lennox Head Cultural Centre \$2.3million upgrade



- ▶ Wollongbar District Park commenced
- ▶ Commemoration Park fitness equipment was installed
- ▶ Donated almost \$100,000 to community and sporting groups



engaged leadership

- ▶ Tapping into the visitor economy with the development of the 2021-2030 Destination Management Plan
- ▶ Community Connect magazine 10-year Anniversary
- ▶ Community Connect – Extra was launched to supplement the quarterly magazine
- ▶ Live streaming of Council Meetings





This is a snapshot of achievements in Ballina Shire for 2020/21, it includes works commenced and completed. For a complete look at our progress refer to the Quarterly Review for June 2021 (Appendix 2)

healthy environment



- ▶ Shaws Bay Dredging and Foreshore Improvements
- ▶ Solar panel installation at Council Chambers
- ▶ Implementing Council's Climate Action Strategy and Environmental Action Plan.

prosperous economy

- ▶ Fox Street roundabout completed
- ▶ Opened direct air routes to Canberra and Dubbo
- ▶ River Street Duplication (Stage 2) construction commenced
- ▶ Airport Boulevard construction commenced
- ▶ Regatta Avenue and Martin Street upgrade
- ▶ Business Connect established to connect self-isolating community members with local businesses
- ▶ Wardell Amenities upgraded
- ▶ New Northern Rivers Motorcycle Touring Guide is launched



01

our progress



long serving Council staff award recipients 2020

Council has made significant progress against its Delivery Program and Operational Plan. Appendix 2 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/five years.

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

-  Achieved
-  Substantially achieved
-  Not achieved





02

***statutory
information***

02

statutory information

councillor attendance



| COUNCILLOR | ORDINARY MEETINGS # 12 | EXTRAORDINARY MEETINGS # 1 |
|-----------------------|---------------------------|-------------------------------|
| Cr David Wright | 12 | 1 |
| Cr Phillip Meehan | 12 | 1 |
| Cr Stephen McCarthy | 12 | 1 |
| Cr Nathan Willis | 7 | 0 |
| Cr Sharon Cadwallader | 12 | 1 |
| Cr Keith Williams | 11 | 1 |
| Cr Jeff Johnson | 12 | 1 |
| Cr Sharon Parry | 9 | 1 |
| Cr Ben Smith | 12 | 1 |
| Cr Eoin Johnston | 12 | 1 |

Cr David Wright is the popularly elected Mayor from the September 2016 Local Government Election. Each September the Councillors elect a Deputy Mayor. The Deputy Mayor from September 2020 to September 2021 was Cr Sharon Cadwallader.

councillor training and professional development

LG REG cl 186

Councillors Sharon Cadwallader, Eoin Johnston and David Wright attended the online LGNSW Annual Conference.

staffing profile

The table below provides details of the staffing resources available to deliver the works and services identified in the Operational Plan. The numbers are based on equivalent full-time employment (FTEs) and include permanent full-time and part-time staff. The figures exclude temporary and casual appointments and also apprentices and trainees, who are typically employed by external training providers.



| DIVISION | 2020/21 |
|--|------------|
| CORPORATE AND COMMUNITY | |
| Communications and Customer Service | 21 |
| Financial Services | 14 |
| Information Services | 19 |
| People and Culture | 7 |
| Commercial Services | 10 |
| Facilities Management | 26 |
| SUB TOTAL | 97 |
| PLANNING AND ENVIRONMENTAL HEALTH | |
| Development Services | 22 |
| Public and Environmental Health | 18 |
| Strategic Planning | 9 |
| Open Spaces | 41 |
| SUB TOTAL | 90 |
| CIVIL SERVICES | |
| Infrastructure Planning | 17 |
| Engineering Works | 65 |
| Water and Wastewater | 44 |
| Resource Recovery | 19 |
| Project Management | 5 |
| SUB TOTAL | 150 |
| TOTAL | 337 |

02

achievements 2020/21

LGA s428(1) and (3)

Council's achievements in implementing the Delivery Program / Operational Plan are summarised in Appendix 2 of this report.

Our Operational Report for June 2021 further outlines how we are progressing in implementing the Actions in our Delivery Program. Service Delivery Targets are also measured and provide a comparison of results over the previous four/five years.

See Appendix 2 for the June 2021 Delivery Program Report.

audited financial statements

LGA s428(4)(a) LG code of accounting practice & 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 8 for the full set of financial reports including the auditor's report, for 1 July 2020 to 30 June 2021.

local government environmental upgrade agreement

LGA s54P

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

overseas visits

LG REG cl217(1)(a)

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

02

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 2020/21.

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

2011/12 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|---------------------------------|-------------------------------|------------------------|-----------------------------------|
| Roads Construction | | | |
| Swift Street, Ballina | 110,500 | 110,500 | Reconstruction of failed pavement |
| Marom Creek Road, Marom Creek | 85,200 | 85,200 | Reconstruction of failed pavement |
| Urban Roads | 93,800 | 93,800 | Heavy patching |
| Rural Roads | 147,500 | 147,500 | Reseals |
| Footpaths/Cycleways | | | |
| Bugden Avenue, Alstonville | 9,000 | 9,000 | Footpath |
| Buildings and Facilities | | | |
| Alstonville Cultural Centre | 54,200 | 54,200 | Upgrades |
| Various Halls | 26,800 | 26,800 | Upgrades |
| total expenditure | 527,000 | 527,000 | |

special variation to general income (cont')

LGA s508A

2012/13 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|---------------------------------|-------------------------------|------------------------|-----------------------------------|
| Roads Construction | | | |
| Regatta Avenue, Ballina | 203,000 | 203,000 | Reconstruction of failed pavement |
| Urban Roads | 160,000 | 160,000 | Road reseals |
| Rural Roads | 131,000 | 131,000 | Heavy patching |
| Footpaths/Cycleways | | | |
| Kerr Street, Ballina | 9,200 | 9,200 | Footpath |
| Buildings and Facilities | | | |
| Various Halls | 7,000 | 7,000 | Upgrades |
| total expenditure | 510,200 | 510,200 | |

2013/14 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|---------------------------------|-------------------------------|------------------------|-----------------------|
| Roads Construction | | | |
| Carrs Bridge | 585,300 | 585,300 | Bridge reconstruction |
| Urban Roads | 28,700 | 28,700 | Heavy patching |
| Footpaths/Cycleways | | | |
| Regatta Reserve, Ballina | 7,900 | 7,900 | Footpath |
| Buildings and Facilities | | | |
| Various Halls | 4,700 | 4,700 | Upgrades |
| total expenditure | 626,600 | 626,600 | |

02

special variation to general income (cont')

LGA s508A

2015/16 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|-------------------------------------|-------------------------------|------------------------|--|
| Pools Loan | | | |
| Repayment of pools loan | 548,000 | 548,000 | 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. |
| Operating Deficit | | | |
| Funding to reduce operating deficit | 67,000 | 67,000 | 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 | 615,000 | 615,000 | |

2016/17 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|-------------------------------------|-------------------------------|------------------------|--|
| Pools | | | |
| Repayment of pools loan | 451,000 | 451,000 | 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. |
| Operating Deficit | | | |
| Funding to reduce operating deficit | 43,000 | 43,000 | 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 | 494,000 | 494,000 | |

special variation to general income (cont')

LGA s508A

2018/19 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|---------------------------------|-------------------------------|------------------------|--|
| Roads Construction | | | |
| Pimlico Road, Pimlico | 119,000 | 119,000 | Reconstruction of failed pavement |
| Winton Lane, Ballina | 146,300 | 146,300 | Reconstruction of failed pavement |
| Rural Roads | 202,800 | 202,800 | Road reseals |
| Urban Roads | 281,000 | 281,000 | Heavy patching and road reseals |
| Buildings and Facilities | | | |
| Various Halls | 25,300 | 25,300 | Upgrades |
| Visitor Information Centre | 29,300 | 29,300 | Air-conditioning |
| Ballina Indoor Sports Centre | 14,100 | 14,100 | Basketball return |
| Richmond Room | 13,900 | 13,900 | Improvements |
| Kentwell Community Centre | 14,000 | 14,000 | Solar panels |
| Ballina Surf Club | 13,500 | 13,500 | Improvements |
| Lennox Head Cultural Centre | 47,900 | 47,900 | Improvements |
| Open Spaces | | | |
| Wollongbar Skate Park | 284,000 | 284,000 | New skate park |
| Environment | | | |
| Healthy Waterways Program | 312,000 | 312,000 | Emigrant Creek stabilisation, Keith Hall/Mobbs Bay, Lake Ainsworth Management Plan implementation, Shaws Bay Management Plan implementation, North Creek Coastal Management Program, Teven land, Tamarind Drive stormwater, Richmond River Coastal Management Plan, water quality data loggers, other projects |
| Unspent monies | 19,600 | 19,600 | Placed into reserve for future Healthy Waterways programs |
| total expenditure | 1,522,700 | 1,522,700 | |

special variation to general income (cont')

LGA s508A

2019/20 RATE RISE

| expenditure items | income from special variation | actual expense to date | comment |
|---------------------------------|-------------------------------|------------------------|-----------------------------------|
| Roads Construction | | | |
| Bagotville Road, Bagotville | 93,800 | 93,800 | Reconstruction of failed pavement |
| Rural Roads | 100,100 | 100,100 | Heavy patching |
| Buildings and Facilities | | | |
| Lennox Head Cultural Centre | 133,000 | 133,000 | Improvements |
| Open Spaces | | | |
| Wollongbar District Park | 215,000 | 215,000 | New district park |
| Stormwater | | | |
| Airport Boulevard | 281,300 | 281,300 | Stormwater |
| total expenditure | 823,200 | 823,200 | |

rates and charges debt recovery

LG REG cl 132

The table below is a summary of rates and charges legal debt recovery action statistics from 2019/20 to 2020/21.

The 2020/21 rates, charges and interest written off totalled \$26,776.49.

| | 2019/20 RATES/CHARGES | 2020/21 RATES/CHARGES | 2019/20 DEBTORS | 2020/21 DEBTORS |
|---|--------------------------|--------------------------|--------------------|--------------------|
| Statements of Claim issued | 3 | 0 | 1 | 0 |
| Number of assessments currently with debt recovery agency | 95 | 0 | 0 | 1 |
| Balance payable on assessments currently managed by debt recovery agency at 30 June | \$296,988 | 0 | \$0 | \$12,724 |
| Total assessments referred to debt recovery agency for recovery action during financial year | 226 | 0 | 9 | 1 |
| Total principal amount referred to debt recovery agency for recovery action during financial year | \$417,232 | 0 | \$1,132 | \$12,724 |
| Legal costs incurred (recoverable from ratepayers) | \$3,183 | -\$3,890 | \$652 | 0 |

councillor expenses and facilities

LG REG cl 217 (1)(a1)



The Mayoral and Councillor fees for the reporting period totalled \$385,547. 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 3)

| | Cr D Wright | Cr J Johnson | Cr E Johnston | Cr S McCarthy | Cr P Meehan | Cr S Parry | Cr B Smith | Cr K Williams | Cr N Willis | Cr S Cadwallader | Combined | TOTAL |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|----------------|
| Councillor/Mayoral Allowance | 84,400 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 24,320 | 303,280 |
| Additional facilities for the Mayor | | | | | | | | | | | | |
| <i>motor vehicle</i> | 12,000 | | | | | | | | | | | 12,000 |
| Local Election Expenses | | | | | | | | | | | 4,472 | 4,472 |
| Civic Activities/Functions/Meetings | | | | | | | | | | | 15,609 | 15,609 |
| Insurance | | | | | | | | | | | 38,643 | 38,643 |
| General Travel Expenses | | | | | 217 | 68 | | | | 613 | | 898 |
| Information and Communication Technology | 372 | 745 | 492 | 898 | 1,209 | | 301 | 778 | 299 | 957 | | 6,051 |
| Home Office | | | | | 104 | | 136 | | | | | 240 |
| Incidentals/Newspapers | 227 | 245 | 291 | 227 | 281 | 297 | 227 | 227 | | 323 | | 2,345 |
| Joint Regional Planning Panel | 1,200 | | | | | | | | | 600 | | 1,800 |
| Professional Development and Corporate Training | 61 | | 72 | | | | | | | 76 | | 209 |
| TOTAL | 98,260 | 25,310 | 25,175 | 25,445 | 26,131 | 24,685 | 24,984 | 25,325 | 24,619 | 26,889 | 58,724 | 385,547 |

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 | AMT(\$) EXCL GST |
|------|---------------------------------------|--|---------------------|
| 1206 | Interflow Pty Ltd | Stormwater Rehabilitation Works | \$668,105 |
| 1211 | AGS Commercial Pty Ltd | Mechanical Workshop Extension & Roof Replacement | \$573,499 |
| 1231 | Rapiscan Systems | Multi-view X-ray Passenger Baggage Screening Equipment - Ballina Byron Gateway Airport | \$83,886 |
| 1232 | Hazell Bros Pty Ltd | Construct Roadway & Associated Components for Airport Boulevard | \$4,887,332 |
| 1249 | Synergy Resource Management Pty Ltd | Dredging of Shaws Bay & Associated Foreshore Works | \$875,988 |
| 1253 | CD Excavations Pty Ltd | Provision for Wollongbar Residential Estate - Stage 3 | \$1,974,925 |
| 1260 | Advanced Concrete Engineering Pty Ltd | Basalt Court Reservoir - access upgrade and maintenance | \$246,562 |
| 1261 | Pall Water | Lennox Head WWTP - Membrane Replacement | \$263,122 |
| 1265 | MSS Security | Provision for Security & Screening Services at the Ballina Byron Gateway Airport | \$1,092,195 |
| 1272 | CD Excavations Pty Ltd | Construction of Roadway & Associated Components for Roads Reconstruction Program | \$729,229 |
| 1274 | Rapiscan Systems | Passenger Body Scanning Equipment - Ballina Byron Gateway Airport | \$342,338 |
| 1276 | Greenwood Landscape Management | Wollongbar District Parkland | \$899,845 |
| 1375 | AGS Commercial Pty Ltd | Design and Construct RFS Facility Lennox Head and associated Civil Works | \$1,066,712 |
| 1449 | Frontier Tourism | Provision for Management of Flat Rock Tent Park | \$510,000 |
| 1450 | Lime Intelligence | Business Development & Marketing Services - Ballina Byron Gateay Airport | Schedule of Rates |
| 1471 | Quanta Lines Pty Ltd | Lennox Head Vision - Elect Distribution System Upgrade | \$514,700 |
| 1489 | AGS Commercial Pty Ltd | Replacement of Waste Transfer Centre Roof | \$356,962 |

02

legal proceedings and results

LG REG cl 217(1)(a)3

DEVELOPMENT REGULATORY FUNCTIONS

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

| CASE REF | COSTS 2020/21 | ACTION | STATUS |
|---|---------------|--|--|
| Planners North v BSC | 3,600 | Land and Environment Court - Class 1 Appeal Proceedings – Challenge deemed refusal of development application 2016/184 (Intrapac Pty Ltd). Council was awarded \$493,816 in costs. | Finalised |
| BSC v The Beach | 6,000 | Land and Environment Court – Class 4 Civil Enforcement Proceedings. The Class 4 proceedings were discontinued at the agreement of both parties following the issue of two development consents and a building information certificate. Penalty infringement notices were subsequently issued. | Finalised |
| Palm Lake Works v BSC | 9,600 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application 2018/321. The initial appeal by the applicant was upheld. Council subsequently appealed this decision in the NSW L&E Court. This Council appeal was successful and upheld. The applicant lodged a notice of discontinuance which concluded the matter save for the settlement of costs. | Finalised subject to settlement of costs |
| Northern Rivers Land Solutions v BSC | 0 | Land and Environment Court - Class 1 Appeal Proceedings – Challenge deemed refusal of three modification applications to development application 2016/184 and associated construction certificate application and deemed refusal of development application 2018/616 (Intrapac Pty Ltd). A number of issues raised by Council in relation to these applications were addressed and approvals and a construction certificate subsequently issued. | Finalised |
| Jeffrey Gibbs v BSC and North Coast Recycling P/L | 98,400 | Land and Environment Court – Class 1 Appeal Proceedings – Third Party Challenge to Consent Granted by the NRPP to development application 2017/600. Mr Jeffrey Gibbs withdrew his appeal during the course of proceedings. | Finalised |
| Jason and Joanne White v BSC | 69,300 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge refusal of development application 2018/381. Council awaits the decision of the Court. | Ongoing |
| Veronesi v BSC | 11,200 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application 2019/170. Council's outstanding issues were addressed during a conciliation conference and a consent was issued. | Finalised |
| Griffani and Griffani v BSC | 32,100 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge Council's refusal of development application 2019/30. The applicant amended their proposal to delete the temporary use of the land for a wedding ceremony. Council awaits the Court's decision. | Ongoing |
| Intrapac Skennars Head Pty Ltd v BSC | 150,500 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge to deemed refusal of modification application relating to developer contributions payable under conditions of consent for development application 2017/244. The appeal was dismissed by the Court with an Order that the modification application to reduce the developer contributions be refused. Intrapac subsequently lodged an appeal. The appeal was dismissed and costs of appeal awarded to Council. | Finalised |
| Monica and Allan Anderson v BSC | 33,600 | Land and Environment Court - Class 1 Appeal Proceedings – Challenge to Council's refusal of DA 2020/49. The Court upheld Council's refusal. | Finalised |
| Martin Kenny vs BSC | 7,500 | NSW Civil & Administrative Tribunal – Application under Government Information (Public Access) Act 2009. | Finalised |
| Planners North vs BSC | 277,800 | Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application DA 2020/192 for a 300 home Manufactured Home Estate, River Street, West Ballina. Council awaits the Court's decision. | Ongoing |
| Other | 36,400 | Ancillary advice | As required |

CONTRACT DISPUTES

Contract disputes can at times involve legal action. Disputes in respect to contracts are as follows:

| CONTRACT | DETAILS | STATUS |
|----------------------|---|-----------|
| Haslin Constructions | Completion of Contract not awarded for Ballina Wastewater Treatment Plant Design as works are not considered to be defect free. Contractor disputes this position. The Expert Determination and proceedings are continuing. | Ongoing |
| Ridgemill Pty Ltd | Council issued contractor a letter of demand in respect to additional costs due to reliance on design advice with respect to electrical infrastructure for upgrade of Ballina and Alstonville Pools. | Finalised |

PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY

During this period, legal proceeding costs paid by Council (being payment of excess of claims) associated with public liability insurance claim representation was approximately \$15,000, and nil for professional indemnity.

INDUSTRIAL RELATIONS

During this period, there were \$7,700 in legal costs associated with industrial relations advice and assistance provided by Local Government New South Wales (LGNSW) or Council's appointed legal service providers.

private works

LGA s67(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 2020/21 were charged as per Council's adopted fees and charges.

voluntary planning agreements

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

A voluntary planning agreement (VPA) is an 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 2020/21.

- 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).

02

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 \$72,489
- Sporting Groups - Capital Assistance \$22,945
- Festival and Event funding \$120,000
- Rates and charges for community groups \$57,472 (includes estimate water and wastewater usage)

For the 2020/21 financial year contributions and donations are listed in the following tables.

| FINANCIAL ASSISTANCE PROGRAM 2020/21 | | \$ |
|---|--|-------|
| Women in Super Mother's Day Classic | Purchase new banners for event | 800 |
| Ballina Hospital Auxiliary | Venue hire and promotion of the Annual Craft Show (Ballina Jockey Club) | 1,200 |
| Lennox Arts Board Inc | Venue hire at Lennox Community Centre for cultural events throughout the year | 1,800 |
| Lennox Head Playgroup | Venue hire at Lennox Head Community Centre for playgroup meetings and inci-dentals | 1,700 |
| Cancer Council NSW | Venue hire at Kentwell Community Centre for cancer support group meetings | 550 |
| Ballina RSL Lighthouse Day Club | Venue hire at Richmond Room for meetings | 1,200 |
| Lions Club of Ballina Inc (Lioness Club Ballina Kings) | Venue hire at Richmond Room for meetings | 2,915 |
| Lennox Head Residents' Association Inc (Heritage Committee) | Venue hire at Lennox Head Community Centre meetings | 350 |
| Lifeball | Venue hire BISC and purchase of new equipment | 1,750 |
| Lennox Head Residents Assoc Inc | Venue hire at CWA Lennox Head for meetings + purchase a new computer | 261 |
| Lennox Head Residents Assoc Inc (Boomerang Bags Committee) | Venue hire at CWA Hall Lennox Head + sewing machine maintenance | 450 |
| Lions Club of Lennox Head | Costs associated with fundraising for charity groups | 900 |
| Ballina Jet Boat Surf Rescue Inc | Consumables for rescue vehicles | 3,000 |
| Ballina Jet Boat Surf Rescue Inc | Insurances and renewals | 5,638 |
| East Ballina Lions Club Inc | Provide portable toilets for the Canal Road market site | 3,500 |

continued overpage

contributions and donations (cont)

| FINANCIAL ASSISTANCE PROGRAM 2020/21 | | \$ |
|---|---|-----------------|
| Lennox Head Landcare | Provide heavy duty mower and whipper snipper | 400 |
| Ballina Ministers Association Inc | Costs associated with running the Riverside Carols event in 2020 | 5,000 |
| Our Kids | Council to provide temporary fencing for Our Kids Day Out event | 500 |
| Pearces Creek Public Hall Inc | Annual insurance costs for the Hall | 1,000 |
| Riding for the Disabled Ballina Branch | Volunteers to attend State training workshops | 3,000 |
| Ballina Shire Concert Band | Replenishing the Band's music library | 950 |
| Wollongbar Progress Assoc Inc | Purchase chairs and a trolley for the Wollongbar Hall | 3,000 |
| Mental Health Support Group | Supply of electricity to the Group's shed | 5,000 |
| Alstonville Plateau Historical Society | Council rates for Crawford House (2020/21) | 4,784 |
| Ballina and District Historical Society Inc | Council rates (2020/21) and electricity for Ballina District Museum (Pimlico Hall) Ordinary rate and OSSM | 1,030 |
| Ballina Coastcare Inc | Shelving, branding and weather cover for trailer | 1,800 |
| Rous Mill & District Memorial Hall Inc | Building/Liability insurance for Hall and replacing door locks on 3 access doors | 2,000 |
| Lennox Head Residents Assoc Inc (Coastcare Committee) | Purchase tools, materials for maintaining amenities | 600 |
| Rous Mill Recreation Reserve | Costs associated with developing a picnic area at the Reserve | 1,409 |
| North Coast Academy of Sport | Costs associated with education workshops for athletes and coaches | 1,000 |
| Community Social Group Sewing | Venue hire at Northlakes Community Centre to hold meetings | 500 |
| Ballina Naval Maritime Museum | Memorabilia display | 1,000 |
| Lismore Symphony Orchestra | Venue hire at Lennox Head Cultural Centre | 740 |
| Northern Rivers Wildlife Hospital | Reimbursement of development application fees DA 2021/185 | 2,490 |
| Alstonville Wollongbar Rural Fire Brigade | Reimbursement of development application fees DA 2020/703 | 1,272 |
| Tibouchina RSL Day Club | Venue hire and transport for meetings at Alstonville Leisure Centre | 2,000 |
| Tintenbar School of Arts Incorporated | Repairs to Tintenbar Hall deck | 7,000 |
| TOTAL | | \$72,489 |



02

contributions and donations (cont)

| CAPITAL ASSISTANCE - SPORTING GROUPS | | \$ |
|---|---|-----------------|
| Northern Rivers Dirty Wheels Mountain Bike Club Inc | Improvements to mountain bike tracks | 10,000 |
| Ballina Hockey Club | Installation of electricity at the Club | 10,000 |
| Alstonville Croquet Club Inc | Purchase of a rainwater tank for the Club | 945 |
| Wardell and District Tennis Club Inc | Replace lights at the Club | 2,000 |
| TOTAL | | \$22,945 |

| FESTIVAL AND EVENT FUNDING | | \$ |
|--|--------------------------------------|------------------|
| Lennox Head Chamber of Commerce | Love Lennox Festival 2021 | 20,000 |
| Le-Ba Boardriders | Skullcandy Oz Grom Open 2020 | 25,000 |
| Quota International Alstonville/Wollongbar | Craft & Garden Fair 2020 | 5,000 |
| Alstonville Agricultural Society | New Year's Eve Family Festival | 20,000 |
| Truckstop Sk8 | Fair Go Skatefest 2020 | 5,000 |
| The Rotary Club of Ballina-on-Richmond | Ballina Fine Wine and Food Fair 2020 | 10,000 |
| Cherry Street Sports Club | Ballina Country Music Fest 2020 | 30,000 |
| Ballina Chamber of Commerce and Industry | Christmas on River Street 2020 | 5,000 |
| TOTAL | | \$120,000 |



| RATES AND CHARGES FOR COMMUNITY GROUPS | | \$ |
|--|--------------|-----------------|
| Ballina Lighthouse SLSC | | 1,101 |
| Lennox SLSC | | 3,320 |
| Surf Life Saving FNC Branch Inc. | | 1,427 |
| Ballina CWA | | 1,363 |
| Biala School | | 984 |
| Fox St Preschool | | 984 |
| Ballina Playgroup | | 984 |
| River Street Childrens Centre | | 984 |
| Lennox Preschool | | 984 |
| Wollongbar Pre-school | | 984 |
| Rainbow Children's Centre | | 6,999 |
| Alstonville Community Preschool | | 1,059 |
| Alstonville Agricultural Society | | 8,639 |
| Meerschaum Vale Hall | | 1,477 |
| McLeans Ridges Hall | | 2,505 |
| Newrybar Hall | | 2,077 |
| Pearces Creek Hall | | 1,766 |
| Rous Mill Hall | | 2,128 |
| Tintenbar School of Arts Trustees | | 1,918 |
| Wardell Hall | | 4,857 |
| Wigmore Hall | | 984 |
| Alstonville RSL Sub Branch Hall | | 3,086 |
| Wollongbar Community Hall | | 1,034 |
| Lennox Scouts | | 984 |
| Alstonville Scouts | | 65 |
| Ballina Scouts | | 984 |
| Ballina Jetboat Surf Rescue | | 1,126 |
| Marine Rescue NSW | | 1,476 |
| Lennox Head Community Gardens Inc | | 209 |
| Ballina Community Gardens Inc | | 984 |
| | TOTAL | \$57,472 |

02

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.

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

Pooling 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.

equal employment opportunity

LG REG cl 217(1)(a9)

Ballina Shire Council is committed to upholding the anti-discrimination laws of the Commonwealth and NSW Governments. The Local Government Act 1993 further focuses Council's attention on Equal Employment Opportunity and the implementation of an EEO Management Plan. Council's four priority target groups identified in our EEO Management Plan are women, Aboriginal and Torres Strait Islander people, people with a disability and people from non-English speaking backgrounds.

During the 2020/21 Council achieved the following management plan strategies, objectives and targets:

- Recruitment processes continued to focus on merit based strategies to increase the number of women in professional management positions. During this period Council has promoted four females into leadership roles and recruited 11 females to permanent positions.
- Council continued to support the professional development of female employees to support their career aspirations and progression within the organisation. There have been five females supported with educational assistance, and five females participating in Council's 'Great Managers' leadership program. The data shows a minor upswing in female staff representation suggesting EEO Management Plan strategies may be having a positive impact.
- 31.59% of staff identified as female.
- Council implemented special measures to achieve gender equality in the operational workforce. Council successfully applied for exemption under section 126 of the Anti-Discrimination Act 1977 (NSW) in relation to its targeted recruitment programs. This has resulted in approval for 10 upcoming recruitment processes for entry level / trainee positions within Council's structure to be female identified.
- 2.4% of staff identified as indigenous.
- Council provided ongoing recruitment to people with low to medium intellectual and physical disabilities through our Regional Works and Nursery crews.
- 3.3% of staff have a disability.
- Council continued to focus on embedding its core values throughout the organization, including the value of respect. This has resulted in employees' professional standards of conduct reflecting those values. Values and cultural alignment is a key consideration during Council's recruitment processes.
- All new staff were inducted through Council's online onboarding program and face to face induction delivery, both of which includes information on EEO expectations.

02

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:

\$1,026,027 for the period 2020/21 financial year.

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

- General Manager \$338,377
- Other senior staff (combined) \$687,650.

These remuneration figures includes the salary component, super contributions (employer or salary sacrifice), non-cash benefits and FBT for non-cash benefits for the senior staff.

stormwater levy and services

LG REG cl 217(1)(e)

Income raised from the stormwater levy in 2020/21 to fund the replacement and upgrade of stormwater networks at the following locations:

| SITE / LOCATION | \$ |
|--|-----------|
| Swift Street, Ballina | 6,000 |
| Regatta Avenue, Ballina | 30,700 |
| Martin Street, Ballina | 88,900 |
| Rutherford Street and Tresise Place, Lennox Head | 274,500 |
| Total | \$400,100 |

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 erected dune forming shadecloth fences and planted natives to assist in sand accretion at several dune locations along the shire's coastline.



02

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 2021.

| POUND DATA SUMMARY 2020/21 | CATS | DOGS | TOTAL |
|--|------|------|-------|
| Seized and transferred to council's facility | 26 | 62 | 88 |
| Surrendered by owners | 3 | 19 | 22 |
| Released to owners | 7 | 48 | 55 |
| Euthanised | 5 | 7 | 12 |
| Sold | 0 | 0 | 0 |
| Released for rehoming | 18 | 26 | 44 |
| Died at council's facility | 0 | 0 | 0 |
| Stolen or escaped from council's facility | 0 | 0 | 0 |

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 91 dog attacks either on a person and/or animal were reported to the OLG for 2020/21.

COMPANION ANIMALS FUND EXPENDED AS PER S85(1A)

Council received approximately \$48,675 from the Companion Animals Fund for the 2020/21 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 three months conducts audits of animals not registered.

This has resulted in an increase in animals registered and has improved the accuracy of information held.

| RANGER ACTIVITIES 2020/21 | |
|---------------------------|-----|
| Dog attacks | 91 |
| Barking dog complaints | 73 |
| Roaming dog complaints | 194 |
| Dog collection | 188 |
| Dog defecation complaints | 10 |
| Cat nuisance complaints | 9 |

ANIMAL MANAGEMENT ACTIVITIES EXPENDITURE

Expenditure for animal management activities including wages, cleaning and maintenance of the animal shelter, and veterinary expenses were in excess of \$465,000 for 2020/21.

COMPANION ANIMALS MANAGEMENT PLAN

Council reviewed its Companion Animals Management Plan and adopted the new 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 of 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 can be viewed on Council's website 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.

- Bicentennial Gardens, the northern area of reserve, Ballina
- Compton Drive, East Ballina
- Gap Road, Alstonville
- Seven Mile Beach, north of Lennox Head-Alstonville Surf Lifesaving Club, Lennox Head
- Ballina Heights Estate, eastern reserve area, Ballina Heights
- Headlands Drive drainage reserve, Skennars Head
- 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
- 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.

02

capital expenditure

office of local government capital expenditure guidelines

Ballina Shire Council's capital works projects are reported in Appendix 7.

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 has not had proposals or obligations under this act.



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. The DIAP has been developed by listening to people with disabilities, their families, carers and local organisations who work with people with disabilities.

A Disability Access Reference Group has also operated in Ballina Shire Council for over 20 years. The group includes individuals with a range of abilities and lived experiences that 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:

1. DEVELOPING POSITIVE COMMUNITY ATTITUDES AND BEHAVIOURS

- Access Reference Group continues to provide advice to Council on disability access and inclusion issues.
- Membership of Dementia Inclusive Ballina.
- Images of people with disabilities included in Council publications.

2. CREATING LIVEABLE COMMUNITIES

- Shared pathway network expanded to include Shaws Bay precinct.
- MLAK keys given to residents free of charge.
- Accessible toilets remain unlocked throughout the day, and residents gain access after hours via use of MLAK keys.
- Shared pathway from Ballina CBD to Lennox Head was completed in October 2020.
- Provision of accessible design elements in upgraded parks and reserves including BBQ's, seating area, picnic areas waste bins and pathway network.
- Beach wheelchairs available for hire free of charge.
- Playground upgrades include accessible play options.
- Accessible design elements included in approved plans for Wollongbar District Park.

3. SUPPORTING ACCESS TO MEANINGFUL EMPLOYMENT

- Continue to support the employment of individuals with low to medium physical and intellectual disabilities within Council's Open Spaces section.
- Accredited employer under the NDIS.
- Recruitment methods provide people with a disability the opportunity to apply for positions with Council.

4. IMPROVING ACCESS TO SERVICES THROUGH BETTER SYSTEMS AND PROCESSES

- Website has been updated and is compliant with Website Content Accessibility Guidelines (WCAG) 2.0 Level AA.
- Auslan interpreter at Council meetings and community consultations as requested.
- Council information and communication material accessible to people who use mobility aids.
- Council design engineers are incorporating accessible design features into public space designs.

The Disability Inclusion Action Plan 2017 – 2021 can be viewed in Appendix 6.

02

swimming pool inspections

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

Inspections of private swimming pools conducted in 2020/21 included:

- **8** inspections of tourist and visitor accommodation sites under section 23A of the Act
- **13** inspections of premises with more than 2 dwellings under section 23B of the Act.

The results of these inspections included:

- **78** Compliance Certificates issued under section 22D of the Act for the above premises and where the owner applied for an inspection under section 22C
- **22** 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

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 4.

public access to information

government information (public access) act 2009 s125

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 GIPAA 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 2020/21 was developed in accordance with Section 125 of the GIPA Act and outlines access requests made during the reporting period (see Appendix 5).



03

appendices



appendices

A1 GETTING INVOLVED

A2 DELIVERY PROGRAM FINAL REPORT JUNE 2021

A3 COUNCILLOR FACILITIES + EXPENSES POLICY

A4 PUBLIC INTEREST DISCLOSURES 2020/21

A5 GIPA ACT 2009 ANNUAL REPORT 2020/21

A6 DISABILITY INCLUSION ACTION PLAN

A7 CAPITAL EXPENDITURE

A8 FINANCIAL STATEMENTS

A1

getting involved

3. PUBLIC PARTICIPATION + FEEDBACK

There are a number of ways in which the community can get involved in Council's decision making, such as attendance at Council meetings, representations to Councillors and by nominating for election to Council. Submissions and comments may also be relayed to the Council by contacting the General Manager's office.



TALK TO YOUR COUNCILLORS

The councillors are here to represent your views, refer to the following page for their contact details.

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 9.00 am. 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 via online functions. 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 at:

- Council's Customer Service Centre
- Council's website ballina.nsw.gov.au

Livestreaming council meetings

Meetings are live-streamed to council's website. Video recordings of meetings are also made available following the meeting council's website ballina.nsw.gov.au

COVID-19 restrictions meant that meetings were held online throughout March-June 2020. The public were unable to attend in person.

PUBLIC PARTICIPATION (CON'T)

There are also avenues for members of the public to personally participate in the policy development and the functions of the Council. Several Reference Groups and Committees comprise or include members of the public.

Standing Committees

Council has three Standing Committees, as follows:

Commercial Services Committee

Introduces, evaluates and reviews commercial proposals for Council typically related to property matters

Facilities Committee

Identifies priorities for community infrastructure projects and provides oversight and on-going review of approved projects from initial feasibility through to final completion and commissioning

Finance Committee

Considers financial matters of a strategic nature including Council's annual budget deliberations.

The Committees listed above have no delegated authority and minutes are submitted to Council for confirmation.

Other Committees

Council also has a range of Advisory Committees that include members of our community to assist in providing feedback to Council:

Australia Day Committee

Consisting of all Councillors to determine award recipients for Australia Day.

Donations Working Party

Considers applications for donations and makes recommendations to Council.

Public Art Advisory Panel

Provides guidance on the implementation of Council's Public Art Policy. Consists of three Councillors and a representative from Arts Northern Rivers.

Local Traffic Committee

This Committee is a requirement of Council's statutory obligations as delegated by the Transport for NSW in respect to the Roads Act 1993. The role of the Committee is to consider the technical aspects of any proposal and make a recommendation to the Council. The public perspective is the responsibility of the Council and thus residents' views should be considered by Council rather than the Local Traffic Committee.

Port Ballina Taskforce

Consists of the Mayor and four Councillors, representatives from Ballina Chamber of Commerce, Ballina Fishermen's Co-operative, the State Department of Premier and Cabinet, Transport for NSW, Recreational Fishers and three community representatives. The Taskforce's goal is to improve the overall marine infrastructure and marine environment for Ballina through promotion and lobbying.

Audit, Risk and Improvement Committee

The Audit, Risk and Improvement Committee provide information to Council for the purpose of improving the Council's performance of its functions. The Committee aims to keep under review Council operations, such as compliance, risk management, fraud control, financial management and governance. The Committee also reviews the implementation of the strategic plan, delivery program and strategies including service reviews, collection of performance measurement data by council and any other matters prescribed by the regulations.

Reference Group

Access Reference Group

This group identifies the major access needs of different disability groups in the Ballina Shire and makes recommendations to Council to resolve identified issues in priority order.

A, B and C Ward Committees

Council's area is divided into three Wards. Each Ward is represented by its own Ward Committee. The Ward Committees are designed to provide Council with feedback and policy advice on matters referred by Council and/or raised by members on behalf of their community. They are made up of community organisations, councillors and community members within each Ward. The Ward Committees have no delegated authority and minutes are distributed to members for confirmation at the next meeting.

Our Senior Leadership Team provide a presentation at each Ward Committee. This will increase communication between the community representatives on the committee and Council staff.

Ward Committee Application – Council reviewed membership of each Ward Committee in September so that the committees maintain relevance (we also call for nominations each term). The application for nomination to a Ward committee is also through a formal application.

Council started online attendance for the Ward Committee meetings in May 2020.

Delegates

Councillors represent Ballina Shire Council on a number of external committees:

| ORGANISATIONS | DELEGATES |
|---|--|
| Alstonville Wollongbar Chamber Of Commerce | Three "C" Ward Councillors plus the Mayor and Cr Sharon Cadwallader |
| Arts Northern Rivers | Cr Sharon Parry, Lee Mathers (as alternate delegate) |
| Ballina Chamber Of Commerce & Industry | Three "A" Ward Councillors plus the Mayor, Cr Sharon Cadwallader |
| Ballina Naval Museum | Cr Sharon Cadwallader, Cr Jeff Johnson |
| Cape Byron Marine Park (Authority Advisory Committee) | Cr Keith Williams |
| Country Mayors' Association | Mayor General Manager |
| Lennox Head Chamber of Commerce | Three "B" Ward Councillors plus the Mayor |
| Northern Rivers Joint Organisation | Cr David Wright, Mayor (As per constitution, delegate is the Mayor) |
| Richmond Tweed Regional Library Committee | Cr Sharon Cadwallader Cr Stephen McCarthy Cr Eoin Johnston (as alternate delegate) |
| Rural Fire Service Management Committee | Cr Sharon Cadwallader |
| COUNTY COUNCIL | DELEGATES |
| Rous County Council | Cr Keith Williams Cr Sharon Cadwallader |



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

Council staff engage, consult and educate the community through various consultation channels including door knocks, pop-up shops and market stalls. Refer to Council's Community Consultation Policy.

Council notices

Publish weekly notices on council's website ballina.nsw.gov.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

Social media

Ballina Shire Council's Facebook page
facebook.com/ballinashirecouncil

Media releases, advertisements and documents on exhibition are available on Council's website ballina.nsw.gov.au

PUBLIC SUBMISSIONS

All significant plans, strategies and policies of Ballina Shire Council are placed on exhibition in draft form so that interested members of the public may view them and make comments should they wish to.

Exhibition documents are available at Council's Customer Service Centre 40 Cherry Street, Ballina and Council's website ballina.nsw.gov.au.

Submissions should be addressed to: The General Manager | Ballina Shire Council | PO Box 450 | Ballina NSW 2478 | Email council@ballina.nsw.gov.au

Online Feedback can be made Council's website ballina.nsw.gov.au/exhibitiondocuments

A2


***delivery program
final report june 2021***






**Delivery Program / Operational Plan
Program Actions
as at 30 June 2021**

Corporate and Community Division



Commercial Services (Airport)

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|-----------------------------|---|---|
| PE2.2a | Implement Ballina - Byron Gateway Airport upgrades | Manager Commercial Services | Car Park: Detailed civil, electrical and telecommunication designs completed and construction tenders now closed. Access Control System: Design complete, tenders closed on 30 June 2021. Runway Upgrade: Investigations now complete. Part 5 Planning Assessment approved. Tenders called for detailed design. Terminal Upgrade: Detailed designs for architectural, civil and services in progress. Part 5 Planning Assessment application to be prepared and lodged. |  |






Commercial Services (Property)










| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|-----------------------------|---|--|
| PE3.1b | Progress construction of Airport Boulevard and associated developments | Manager Commercial Services | The final stage, Stage 3, is due to commence in early July. |  |
| PE3.1c | Progress availability of land at the Southern Cross Industrial Estate | Manager Commercial Services | Lots 2 and 3 Boeing Avenue is still awaiting determination of multi-lot subdivision. Expression Of Interest (EOI) for sale of Lot 2 or 3 called with submission closing date 9 July 2021. |  |
| PE3.2b | Release land at Council's Wollongbar residential land holding | Manager Commercial Services | Civil construction works progressing. Anticipated completion early September 2021. |  |

Financial Services




| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|----------------------------|--|---|
| EL2.1g | Pursue compliance with the Fit for the Future Program | Manager Financial Services | The current long term financial plan, as adopted at the June 2021 Ordinary meeting, forecasts that the General Fund will not reach an operating surplus until 2030/31. |  |
| EL3.3f | Improve corporate financial reporting | Manager Financial Services | Reviews have continued to be undertaken as part of the quarterly review process, to determine support requirements. This will continue to be an area of focus. |  |

Communications and Customer Service



| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---|--|---|
| CC2.2a | Support Council initiated volunteer programs (Airport, Gallery etc.) | Manager Communications and Customer Service | Hosted product knowledge building tours. Provided appreciation certificates during National Volunteers Week. Ambassadors were engaged to assist in delivering guides to operators. |  |
| EL1.1a | Ensure Council policies reflect contemporary community standards (review 100% of policies of each term) | Manager Communications and Customer Service | All policies reviewed for the term. |  |
| EL1.2a | Implement consultation methods that increase community awareness and involvement in our activities | Manager Communications and Customer Service | Community information sessions held for the Draft Delivery Program and Operational Plan. Continued informing residents and property owners of River Street duplication, Tamarind Drive and Tintenbar Road intersection works. Sought community feedback on the Richmond River Coastal Management Program. Informed community about changes to the NSW Planning Portal. Encouraged residents to complete the Placescore 2021 Australian Livability Census. Consulted on the Draft Creative Action Plan. Invited residents to have a say on Kingsford Smith Reserve Master Planning. Informed the community of the Rous County Council Future Water Project 2060 Ballina Shire consultation sessions. Sought feedback on the Community Recycling Stations. |  |
| EL1.3a | Approach State and Federal Governments on local issues | Manager Communications and Customer Service | Representations made to: Hon Shelley Hancock, Minister for Local Government, Tamara Smith Member for Ballina and Ben Franklin re enclosing Submission to Consultation Paper - Remote Attendance by Councillors at Council Meetings. Hon David Elliott, Minister for Police - allocation of Police resources in the Shire and the need for a Police station in Lennox Head. Hon Melinda Pavey, Minister for Water, Property and Housing - request to transfer old depot site into Council's ownership. Hon David Elliott Minister for Police - Police resources in Ballina and rostering of Police in Alstonville. Hon Paul Toole, Minister for Roads - Bruxner Highway Upgrade. Kevin Hogan, MP, Tamara Smith MP, Ben Franklin MLC, Justine Elliot MP - seeking assistance to secure funding to assist with upgrade and expansion of the Ballina Shire Road network. |  |
| EL2.1b | Monitor and update the Annual Procurement Plan | Manager Communications and Customer Service | Annual procurement plan monitored and updated. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|---|---|---|
| EL2.1n | Implement business excellence framework or similar to generate efficiencies | Manager Communications and Customer Service | Business Process Mapping Taskforce and PRIME process mapping tool fully operational. One process completed with three processes significantly progressed and scheduled to be completed in August 2021. |  |
| EL2.3d | Implement organisation wide Risk Management Framework | Manager Communications and Customer Service | Strategic and operational risks contained within Council's risk register (causes and consequences) have been fully reviewed by Coordinator Risk Management with managers conducting a further operational analysis in first quarter 2021/22. |  |
| EL3.1a | Undertake a community survey to measure Council service delivery | Manager Communications and Customer Service | Community survey undertaken in October 2020 and presented to Council in December 2020. Results compare favourably to regional council benchmarks. |  |
| HE2.3a | Implement technologies to generate efficiencies | Manager Communications and Customer Service | Electronic and face to face learning was conducted for staff in the Authority Business Information System module. |  |
| PE1.1a | Implement regional visitor services strategy | Manager Communications and Customer Service | Developed prospectus for the 2021/22 fiscal year and asked other Northern Rivers councils, NSW National Parks and Wildlife Service and Northern Rivers NSW steering committee to once again partner with Council. Received positive responses from Richmond Valley, Kyogle, Clarence Valley and Lismore councils. |  |
| PE1.1b | Participate in and leverage opportunities to market the Ballina Coast and Hinterland | Manager Communications and Customer Service | Received a double page spread in <i>The Last Post</i> featuring the Ballina Coast and Hinterland destination. Motorcycle Editor, Peter Thoeming published three articles in Australian Motorcyclist Magazine for the Northern Rivers region as a result of the familiarisation tours Ballina staff coordinated. 25 visitor welcome packs distributed to the Hawkesbury Agricultural College Reunion. 50 visitor welcome packs distributed to Croquet Club for a Ballina tournament. |  |
| PE1.1c | Implement Destination Management Plan | Manager Communications and Customer Service | Work continued on the Business Events with calls made to various organisations offering information on the NSW Government led program for Business Events in regional NSW and a Ballina Business Events Destination Fact Sheet. |  |
| PE1.1e | Improve Promotional and Interpretative Signage | Manager Communications and Customer Service | Approval provided for Wardell Highway Bypass Signage. Since approval there has been no further correspondence from Transport for NSW regarding installation. Installation of Kerry Saxby Walkway signage. Approval also given for Lennox Head Town Centre signage, rock fishing signage, COVID-19 social distancing stickers. |  |
| PE2.1b | Support small business | Manager Communications and Customer Service | Eighty-seven local businesses participating in the NSW Dine and Discover Program. |  |





Facilities Management

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---------------------------------|--|---|
| CC3.3d | Ballina Indoor Sports Centre Operational | Manager Facilities and Services | Fully operational, including diverse range and high usage. Establishment of key stakeholder meetings and promotion of meeting room facilities. |  |
| CC3.3e | Develop business plans for Community Facilities | Manager Facilities and Services | Business Plans completed for the Ballina Indoor Sports Centre, Lennox Head Cultural Centre and Alstonville Cultural Centre. Audit, Risk and Improvement Committee endorsed the plans. |  |
| EL2.2e | Implement the Plant Replacement Program | Manager Facilities and Services | Forty-five (53%) of planned plant purchases completed out of 87 with a further 19 (22%) plant items ordered. With the 22% of plant ordered, significant delays were experienced this financial year due to suppliers not being able to fulfill orders as a result of a shortage in supply. |  |




Governance

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---|--|---|
| CC1.3e | Ensure Business Continuity Plans (BCPs) remain contemporary | Manager Communications and Customer Service | All plans updated. |  |
| EL2.1a | Deliver effective and efficient procurement | Manager Communications and Customer Service | Continual monitoring of procurement practices during 2020/21 supported a number of improvement changes, all contributing to achieving effective and efficient procurement processes. |  |
| EL2.3c | Risk management practices align with insurer and legislative requirements | Manager Communications and Customer Service | Internal Risk Management Group monitoring policy insurance coverage requirements, claim trends and continuous improvement program progress. |  |

Information Services




| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|------------------------------|---|---|
| EL2.2a | Implement technology solutions that generate productivity gains | Manager Information Services | Asset software module implementation continues with very encouraging results so far. Online timesheets module testing has progressed with several issues resolved by the vendor. Testing will now move to a pilot group in a live environment. Microsoft365 platform build continues. |  |
| EL2.2b | Enhance our core integrating platforms to improve customer service and efficiencies | Manager Information Services | Integration of corporate system with Department Planning eplanning portal completed, with soft launch in early June and go-live on 28 June. |  |
| EL2.2c | Continuous improvement of Council's cyber security | Manager Information Services | Cyber Incident Response Plan adopted. Extensive testing of security information and event management system to ensure integrity of reporting. Installation of dedicated data collection appliance for same. Commenced upgrade of network perimeter firewalls. |  |
| EL2.2d | Maintain a contemporary network infrastructure | Manager Information Services | Commenced upgrade of Council's fibre backbone to improve backup capability and resiliency. Completed implementation of wifi at Community Facilities to improve facilities for hirers of the venues. |  |

People and Culture

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------------|---|---|
| CC2.3b | Implement Equal Employment Opportunity Management Plan | Manager People and Culture | Recruitment and Selection Procedure was reviewed along with Council's Equal Employment Opportunity (EEO) Policy; and a new EEO Management Plan was endorsed by Council. |  |
| EL2.1f | Enhance online employee services | Manager People and Culture | Office based staff now submit electronic training requests using PULSE Learning Management System. Significant numbers of staff have completed multiple e-learning courses in the past 12 months as a result of a sharp focus on implementing the Learning Module in Pulse. |  |
| EL3.2a | Implement strategies to expand staff skills and plan for future need | Manager People and Culture | Corporate Training Plan implemented. The focus of the training plan during this period was to ensure staff were provided with training to enhance their skills to support organisation objectives. This included expansion of online e-learning training in a diverse range of areas. |  |

Civil Services Division



Engineering Works

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|---------------------------|---|---|
| CC3.3g | Implement Pedestrian Access and Mobility Plan (PAMP) | Manager Engineering Works | Resources for the quarter allocated to Lighthouse Parade pedestrian precinct project (Transport for NSW funded), the commencement of the Canal Road footpath (Local Roads Community Infrastructure Grant) and footpath works for the staged River Street works. Suvla Street project commenced. |  |
| EL3.3g | Provide maintenance intervention actions in accordance with response targets | Manager Engineering Works | There were 5,132 pothole defects repaired, which is a significant increase on the long term average of approximately 2,900 potholes per quarter. Contributing to the increase was the consistent rain. 49 Category 2 potholes were recorded and they were all repaired within the required seven day response time. A majority of the Category 1 potholes were repaired within the 21 day response time. |  |
| EL3.3h | Deliver annual unsealed rural road maintenance program | Manager Engineering Works | Unsealed rural road maintenance resulted in grading of 50,000 m2 (9%) of our gravel road pavements. This is less than half of the expected target of 25% per quarter. This lower result was due to the wet weather and with resources also being allocated to the preparation of sealing of Marine Estate Management Strategy grant funded capital works. The unsealed road project reconstructed during this quarter was Newports Lane, Uralba. The Marine Estate Management Strategy works significantly reduced overall level of unsealed rural roads. |  |
| HE1.1a | Implement Ballina Coastline Management Plan | Manager Engineering Works | Construction of a rock revetment wall at the southern end of Boulder Beach was completed. This section of beach has now also seen the completion of the Coastal Recreational Walk to the west of this rock revetment wall. Confirmation of a grant offer was made for a scoping study to update the adopted Coastal Zone Management Plan to comply with the current Coastal Management Plan (CMP) framework. |  |
| HE1.1b | Implement Floodplain Management Plans | Manager Engineering Works | Stakeholder consultations for the overland flow and flood study for Ballina Island and West Ballina occurred during December 2020. Progress meetings with the consulting team have been ongoing with the development of options and draft reporting of options. A Councilor briefing will be held early next quarter to present draft information regarding the options assessment phase of the project. |  |
| HE1.2e | Implement Urban Stormwater Management Plan | Manager Engineering Works | The stormwater relining and rehabilitation program has been awarded to a contractor following an Expression Of Interest and Request For Tender process. The contractor commenced works late June with completion forecast for July / August 2021. |  |




Infrastructure Planning






| Code | Program Action | Responsible Position | Comments | On Target? |
|---------|---|---------------------------------|---|------------|
| CC1.1.a | Implement Council's Road Safety Plan to maximize road safety awareness | Manager Infrastructure Planning | The 2020/21 Road Safety at Work project undertaken as part of the Road Safety Plan is complete. Three projects were submitted to Transport for NSW for the 2021/22 Road Safety Plan. The project options are Hurtle Drive speed project, bike safety and child car seat/ seatbelt safety. | ● |
| CC1.1b | Ensure the Road Safety Strategy remains contemporary | Manager Infrastructure Planning | All actions under the current Strategy are ongoing procedures that integrate the Safe System approach across Council business. The Council Road Safety Strategy (RSS) is due for review in 2022/23 - 2023-24. The State Government is expected to release its new RSS in the next few months. | ● |
| CC1.2a | Implement proactive infrastructure asset inspection and condition assessment programs | Manager Infrastructure Planning | Council has engaged an external contractor to provide a condition assessment for all of our water and sewer assets. This is performed every five years as part of Council asset revaluation requirements but will also be used within the implementation of the Authority strategic asset management (SAM) modules. The SAM modules will allow Council to better formalise asset inspection and defect recording schedules within our central databases in Authority and eventually help Council better understand how our assets deteriorate and improve the estimates for future maintenance and renewal budgets. | ● |
| CC1.3a | Facilitate the Local Emergency Management Committee (LEMC) | Manager Infrastructure Planning | LEMC Meetings were held every quarter, this included: August 2020, November 2020, February 2021, May 2021. Meetings are well represented by all key emergency agencies. | ● |
| CC1.3b | Maintain contemporary Emergency Management Plan (EMPlan) | Manager Infrastructure Planning | The Ballina EMPlan is current and is due for a major review in November 2022. The EMPlan includes a number of Sub-Plans and Consequence Management Guides (CMG) which provide further information about how responsible agencies are to respond to emergency events. Since May 2021, the LEMC is progressively reviewing through performing a desktop exercise on each CMG to ensure they are current. Last meeting, the Tsunami CMG was exercised. | ● |
| CC1.3c | Deliver Ballina SES Headquarters premises | Manager Infrastructure Planning | Concept designs were prepared for Ballina State Emergency Services (SES) Headquarters which included the consideration of two sites. Council considered these concepts and sites at the May 2021 Council meeting. In accordance with the resolution Council staff will enter into further consultation with the local and regional representatives of NSW SES in relation to the preferred site. | ● |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|---------------------------------|---|------------|
| CC1.3d | Construct the Lennox Head Rural Fire Shed at Byron Bay Road | Manager Infrastructure Planning | The design and construction contract has been awarded for the Lennox RFS Shed, with civil and structural design works underway. The civil works incorporate common requirements for the RFS Shed and preschool, along with the bulk earthworks for the foundations of the preschool. The development application is being progressed, and construction works can commence once the consent has been issued. | ● |
| EL2.1o | Ensure Asset Management Policy, Strategy and Plans remain contemporary | Manager Infrastructure Planning | The Asset Management Policy and Strategy has been re-written to meet current best practices, taking into consideration the State Government Integrated Planning and Reporting Manual, the NSW Treasury Asset Management Policy for the NSW Public Sector and the International Infrastructure Management Manual. Within the new Asset Management Strategy is a schedule for delivering each of Council's Asset Management Plans on a regular basis to ensure they are contemporary. | ● |
| PE2.3a | Determine operational future of Council quarries and Airport Sandpit | Manager Infrastructure Planning | A consultancy is progressing to consider rehabilitation options for the quarries. Council has also indicated support for Byron Studios to be located at the Tuckombil Quarry. | ● |
| PE3.3a | Progress delivery of Hutley Drive - southern section | Manager Infrastructure Planning | The sandpit project is dependent on decisions regarding the commercial development of Council land in the industrial area. | ● |
| PE3.3b | Progress delivery of Angels Beach Drive / Bangalow Road roundabout lane extensions | Manager Infrastructure Planning | We have now received and provided feedback on the 50% detailed engineering design for Hutley Drive. Cardno are working towards finalising the design. The compensatory offset strategy addressing flora and fauna impacts has been drafted and will be finalised once the detailed engineering design is complete. | ● |
| PE3.3c | Progress dual laning of River Street | Manager Infrastructure Planning | Design amendments for the water main relocation are being finalised. The contract for the installation of new electrical works is now finalised. | ● |
| PE3.3d | Progress dual laning of Tamarind Drive | Manager Infrastructure Planning | River Street construction in West Ballina is continuing with about 30% complete. A draft Review of Environmental Factors for the Fishery Creek Bridge has been provided by Geolink for Council comment. Concept design for the signalisation of the Brunswick Street intersection has been completed and a package is being prepared to enter into a Works Authorisation Deed with Transport for NSW. | ● |
| | | | Draft concept designs for stormwater, civil and bridge works prepared by external providers have been received and are being reviewed by staff. | ● |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---------------------------------|---|---|
| PE3.3e | Complete evaluation for constructing Barlows Road as a connection between Tamarind Drive and River Street | Manager Engineering Works | At the June 2021 Ordinary meeting the 2021/22 Delivery Program and Operational Plan was adopted where the project has been included in Council's Long Term Financial Plan. This follows a resolution of Council for the public exhibition of the amended Roads Contributions Plan. This exhibition has concluded, and the results are to be reported to Council's July 2021 Ordinary meeting. . |  |
| PE3.3g | Ensure Ballina Shire Bike Plan remains contemporary | Manager Infrastructure Planning | At the June 2021 Ordinary meeting, Council adopted a five-year priority program for Bike Plan projects. The priority program draws on infrastructure projects identified in the existing Bike Plan with reference to the Pedestrian Access and Mobility Plan (PAMP). |  |

Water and Wastewater

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|------------------------------|--|---|
| HE2.1a | Improve collection and management of water and wastewater information | Manager Water and Wastewater | There are now 813 smart meters online in Council's system. A total of 379 leak alerts were sent within the reporting period (a leak alert is generated when there are two consecutive days of consumption greater than 10 litres per hour through a water service) to 57 different properties. The intent of the leak alerts is to help customers manage their water use and identify possible leaks. A consultant was engaged to facilitate a Supervisory Control and Data Acquisition (SCADA) risks and opportunities workshop, resulting in the identification of several small improvements to the system. This work will commence in the next reporting quarter. Water and Wastewater continued to participate in the development of the corporate asset management system. |  |
| HE2.1b | Increase the provision of recycled water to dual reticulated properties | Manager Water and Wastewater | There were 152 new connections to the recycled water network during the reporting quarter, bringing the total number of properties receiving recycled water to 2,277. The properties receiving recycled water comprise 87 commercial properties, 12 wastewater pump stations and 13 urban open spaces, with the remainder being residential. |  |
| HE2.1g | Review the Recycled Water Master Plan | Manager Water and Wastewater | Preparation of tender documents for the development of the Integrated Water Cycle Management plan (IWCM) are underway, with an approach to market planned for the coming quarter. While the Recycled Water Master Plan will form part of the IWCM, options for expediting this component will be considered. |  |



| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|------------------------------|---|---|
| HE2.1h | Develop an Integrated Water Cycle Management Plan | Manager Water and Wastewater | The tender documents for the preparation of the plan are underway, with an approach to market planned for the coming quarter. |  |
| HE2.2c | Implement water loss reduction program | Manager Water and Wastewater | <p>The external water meter replacement contract commenced in April 2021, with 411 aged or stopped water meters replaced to date. This program will help improve the accuracy of water consumption measurement. The water loss reduction program was reported to the May 2021 Ordinary meeting and key program dates were endorsed.</p> <p>A number of valves that were leaking in the West Ballina pilot zone were replaced in June. This work will have a direct impact on the water loss levels within the pilot zone, and will also enable the isolation of smaller areas within the pilot zone, which will support active leak detection and night flow testing.</p> <p>The 2021/22 water main renewal program was developed using a risk assessment approach, targeting older mains, and areas with higher levels of reported breaks.</p> |  |
| HE2.2d | Reduce the volume of unaccounted water | Manager Water and Wastewater | The volume of unaccounted water this reporting quarter was 17.5%, a higher result than the previous quarter, and one which reflects the seasonal variation that is observed relative to consumption, in that lower consumption quarters have a relatively higher unaccounted water percentage, even though the physical volume of unaccounted water does not vary significantly. Council adopted a new water loss reduction program at the May 2021 Ordinary meeting. |  |
| HE3.2e | Implement trade waste management program | Manager Water and Wastewater | <p>There are currently 416 active trade waste businesses known to Council. There are 275 businesses operating with a valid trade waste approval, or 66% of active trade waste businesses. Of the remaining businesses, there are 85 (18%) with an expired approval and 56 (13%) operating with no valid approval.</p> <p>During this reporting period six Trade Waste Approvals were issued, two of which were sent to Department of Planning Industry and Environment (DPIE) for concurrence.</p> |  |
| HE3.3a | Maintain Water and Wastewater Developer Contribution Plans | Manager Water and Wastewater | During the reporting quarter the drinking water peak day demand and wastewater peak wet weather flow assumptions for current development scenarios were refined. These are important as they determine the optimum water and sewer main sizes for reliable service delivery while avoiding over-investment. |  |








Planning and Environmental Health Division

Development Services


| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|------------------------------|--|---|
| CC1.1c | Implement NSW State Government Pool Barrier Inspection Program | Manager Development Services | Eighty-three percent of mandatory pools have a current compliance certificate. |  |





Open Spaces






| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------|---|---|
| CC3.2a | Enhance sporting field facilities | Manager Open Spaces | Major field renovations completed at Wollongbar Sporting Fields and Quays Reserve, Ballina. Drainage improvement installed at Ballina Heights, with additional sand slitting works re-scheduled following completion of winter sport season. Tender awarded for sports field lighting at Ballina Heights. |  |
| CC3.2b | Implement Playground Upgrade and Renewal Plan (PURP) | Manager Open Spaces | Upgrade works at Condon Park and Coastal Grove completed. Detail design completed for Ross Park, with the installation works planned to commence during first quarter of 2021/22 as part of the Lennox Village Vision project. Minor delay with the installation of Riverview Park, with delivery of equipment impacted by COVID-19. |  |
| CC3.3h | Implement Pop Denison Park Master Plan | Manager Open Spaces | Major works completed on recreation areas adjacent to Shaws Bay, including new path, shelters, vegetation and establishment of improved recreation areas in conjunction with works associated with Coastal Management Plan implementation. Procurement progressed on the junior component of the regional playground reported to Council and progressing towards installation and completion early in 2021/22. |  |
| CC3.3i | Implement Sport and Recreation Facilities Plan | Manager Open Spaces | Works have continued to progress the high priority actions identified in the Sport and Recreation Facilities plan through the delivery of capital projects at Ballina Heights, Wollongbar and Quays Reserve. Key projects continuing are the design and implementation of works associated with the Kingsford Smith Sporting Upgrade and improvements to sports field booking systems. Minor projects implemented include fencing improvement works and turf resurfacing program. Consultants continue to progress work on the croquet cost benefit analysis. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|----------------------|--|--|
| HE1.3a | Implement a proactive street tree planting program | Manager Open Spaces | Major planting project completed at Wardell during fourth quarter. |  |
| HE1.3b | Maintain and implement contemporary vegetation management plans | Manager Open Spaces | Vegetation plans remain contemporary. Council resolved to employ permanent staff to help implement the plans. |  |
| HE1.3c | Implement a proactive fig tree management program | Manager Open Spaces | Monitoring and inspections of fig trees undertaken throughout the year, with identified works continuing to exceed the allocated budget. Major failure of fig in Spoonbill Reserve, Skennars Head requires further removal works. |  |
| HE3.1l | Implement Crown Land Management Act reforms | Manager Open Spaces | Draft Plan of Management adopted by Council following formal public exhibition process. Council advised of recent changes to Act, noting that obligations under the reforms have now been completed. |  |
| HE3.1o | Implement management plans for Killen and Tosha Falls | Manager Open Spaces | 2020/21 program completed. |  |
| HE3.1p | Implement management plan for Ocean Breeze Reserve | Manager Open Spaces | The Review of Environmental Factors (REF) assessment identified factors that need to be further investigated regarding earthworks, drainage and public safety in delivering the project. The scheduled works have been placed on hold whilst the matters identified are resolved. |  |
| HE3.2i | Implement Alstonville and East Ballina Cemetery Master Plans | Manager Open Spaces | Minor works undertaken this year include the installation of new beams at Alstonville and completion of signage improvements at East Ballina Cemetery. |  |



Public and Environmental Health






| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---|---|---|
| CC1.2g | Implement Development Compliance Work Program | Manager Public and Environmental Health | Long term outstanding tasks have been prioritised and completed. A review of compliance correspondence and templates has commenced. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|---|---|---|
| CC2.2b | Implement Companion Animals Management Plan | Manager Public and Environmental Health | <p>Companion Animal Management Plan reviewed and reported to the May Ordinary meeting and is now on public exhibition until 28 July.</p> <p>The dog agility equipment at Compton Drive off leash dog exercise area has now been completed.</p> <p>Item: Number this quarter /(Year To Date) Dog attacks investigated: 20/(91) Roaming dogs reported: 50/(194) Dog collections: 36/(188) Barking dog complaints: 23/(70) Nuisance cat complaints: 3/(9)</p> <p>There were 123 penalty infringement notices and 63 formal warning notices issued for companion animal related matters for the year to date.</p> <p>This year 1,334 parking penalty infringement notices issued by the Ranger and Parking Team.</p> |  |
| HE1.2a | Implement Richmond River Coastal Management Plan | Manager Public and Environmental Health | <p>Scoping study now commenced for the Coastal Management Program for the Richmond River and stakeholder meetings underway.</p> <p>Rous County Council managing this project.</p> |  |
| HE1.2b | Implement Shaws Bay Coastal Management Plan | Manager Public and Environmental Health | <p>Part 5 approval received for the alternative solution method for the disposal on site of the processed dredge waste material and these works currently being completed, including demobilisation from the site, completing the contracted work.</p> |  |
| HE1.2c | Implement Lake Ainsworth Coastal Management Plan | Manager Public and Environmental Health | <p>The Coastal Management Plan (CMP) has been gazetted and staff continue to explore grant opportunities to implement the CMP. The works planned under the successful grant received from the Crown Reserves Trust has had the detailed design completed and received planning approval. Works can commence under this grant to undertake beach nourishment and other works once a Crown Licence has been received.</p> <p>The Coast and Estuaries implementation stream grants are also currently open and present an opportunity to apply for several other actions. Some of the more minor actions will be implemented as normal Council business.</p> |  |






| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|---|--|---|
| HE1.2d | Implement North Creek Coastal Management Plan | Manager Public and Environmental Health | The public tender process now completed for North Creek Hydrological Study and Water Quality Monitoring and this is being reported to the July 2021 Ordinary meeting. |  |
| HE3.1u | Review Mosquito DCP requirements and Mosquito Prevention Measures | Manager Public and Environmental Health | The modification to mosquito management provisions in the Development Control Plan (DCP) is now complete. The Strategic Planning Section is arranging for the changes to be implemented within the DCP for publication and notification. |  |
| HE3.1v | Implement Illegal Dumping Strategy | Manager Public and Environmental Health | Draft Strategy now in final format and has had design input from Communications. Final review currently underway along with final stakeholder consultation. |  |
| HE3.1w | Develop and implement cigarette butt littering education campaign | Manager Public and Environmental Health | Incorporated into Draft Illegal Dumping Strategy, which is now in final format and has had design input from Communications. Final review currently underway along with final stakeholder consultation. |  |
| HE3.2c | Implement Emigrant Creek Bank Stabilisation Project | Manager Public and Environmental Health | The initial project has been completed and has resulted in; the rehabilitation of 2.4 km of creek bank covering 4.8 hectares, planting of approximately 10,750 native plants, application of 310 bales of mulch, 385 days of bush regeneration labour, 1.1 km of fencing and bollards to protect planting, stabilisation of 100 metres of creek bank and the installation of ten fauna habitat holes. The final report is being prepared and the grant should be acquitted shortly. Two years of ongoing maintenance has also been arranged to establish and maintain plantings. |  |



Strategic Planning








| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------------|--|---|
| CC2.3c | Implement Disability Inclusion Action Plan | Manager Strategic Planning | Council supported Dementia Friendly Ballina in conducting two arts based workshops for people with dementia and their support people this quarter. Two additional workshops are planned to take place in the coming months. |  |
| CC2.1a | Implement Cultural Plan | Manager Strategic Planning | Consultation with the Aboriginal Project Advisory Group for the Cultural Way Stage 2 project is ongoing. Content development is progressing and consultants have been engaged to design interpretive materials and the web application (app) component of the project. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------------|---|---|
| CC2.1b | Implement Public Art Program | Manager Strategic Planning | The Public Art Advisory Panel met once this quarter on 3 June and was provided with updates on various public art projects. Artists have been engaged to deliver the public art component of the Wollongbar District Park, which will involve engaging Alstonville High School students in the creation of the art over the next few months. Artists have also been engaged to create and fabricate the interactive sculpture at Ross Park as part of the implementation of Lennox Village Vision. The multifunctional artwork draws on a marine theme and depicts a sea turtle whilst also designed to be utilised as a sandpit and seating. |  |
| CC2.1c | Promote the Northern Rivers Community Gallery and Ignite Studio | Manager Strategic Planning | Northern Rivers Community Gallery (NRCCG) placed a full page advertisement in Art Collector Magazine (quarterly publication). NRCCG engaged in a program partnership with North Coast Mud Trail, an event attracting 4,500 people. The reciprocal agreement includes a half page advertisement in the Mud Trail guide and on the website. |  |
| CC2.1d | Implement Community Gallery related services at the Fire Station site (Ignite Studios) | Manager Strategic Planning | Funded programs delivered as follows: Ignite Youth Animator an eight week digital stop motion program for local Indigenous Youth delivered in partnership with Bunjum Aboriginal Corporation, Goori Youth Group and Southern Cross Distance Education Group during April to June 2021. This was funded through a Family and Community Services (FACS) Youth Opportunities Grant and NSW Government Holiday Program Grant. NSW Youth Week Program funding was used to deliver a two day digital youth stop motion animation program during Youth Week for young people aged between 12 and 18 years. |  |
| CC2.3a | Support the Access Committee | Manager Strategic Planning | The Access Reference Group has recommenced its bi-monthly meetings and met twice this quarter. At the last meeting the group provided feedback on the proposal to install a signalised pedestrian crossing at River Street in West Ballina. |  |
| CC2.3d | Improve engagement with the Aboriginal Community | Manager Strategic Planning | Communications continue with the Aboriginal Project Advisory Group formed as a part of the Cultural Ways Stage 2 project. A meeting was held this quarter with the Chief Executive Officer of Jail Local Aboriginal Land Council to discuss a number of matters including National Bushfire Recovery Agency grant funding and initial conversation about how to progress a Partnership Agreement/Memorandum of Understanding. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------------|---|---|
| CC3.1a | Implement Ageing Strategy | Manager Strategic Planning | Council has been actively promoting opportunities for older residents to be engaged in recreational activities at the Ballina Indoor Sports Centre (for example pickle ball). |  |
| CC3.3j | Review of the Ballina Shire Community Facilities Strategy 2008 | Manager Strategic Planning | An inception meeting was held in early June with the consultants engaged to prepare the Open Spaces and Community Facilities Contribution Plan. The consultants are working through the first stage of the project to complete a community facilities audit and forecast of needs for facilities. |  |
| EL1.1b | Ensure land classifications reflect community standards | Manager Strategic Planning | No land classification reports were required to be submitted to Council during this quarter. |  |
| HE1.1c | Review the Climate Action Strategy | Manager Strategic Planning | Climate Change Policy was placed on exhibition between 19 May and 16 June 2021. Outcomes of the exhibition will be reported to the July 2021 Ordinary meeting. |  |
| HE1.1d | Review the Environmental Action Plan | Manager Strategic Planning | The draft Climate Change Policy includes measures aimed at reducing climate change impacts as contained in the EAP. The policy was exhibited in May and June 2021 and outcomes of the exhibition will be reported to the July 2021 Ordinary meeting. |  |
| HE3.1a | Implement Ballina Major Regional Centre Strategy | Manager Strategic Planning | Construction of River Street lane duplication and landscaping in West Ballina is continuing with approximately 30% of construction complete. Progression of the potential Barlows Road connection, linking Tamarind Drive and River Street, is being progressed to a preconstruction phase in line with Council's decision at the March 2021 Ordinary meeting. A draft Kingsford Smith Reserve Master Plan will be presented to the July 2021 Ordinary meeting for endorsement to proceed to public exhibition. |  |
| HE3.1b | Implement Place Based Strategic Plans | Manager Strategic Planning | Further consideration is needed around heritage values in relation to the planning proposal to rezone certain land in Alstonville from R2 Low Density Residential zone to R3 Medium Density Residential zone. |  |
| HE3.1d | Review planning framework for Lennox Head | Manager Strategic Planning | Progress of the Lennox Head Strategic Plan has been delayed due to available resources being directed towards the advancement of the Lennox Village Vision renewal project. Preparation of the strategic plan will continue once a vacant Strategic Planner position is filled, which is expected by the end of quarter one for the 2021/22 financial year. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|----------------------------|--|---|
| HE3.1f | Review environmental protection zone framework | Manager Strategic Planning | A consultant was successfully engaged to progress the mapping work required for E zone framework review. Completion of this work is scheduled for mid-July and it is anticipated that a planning proposal will be presented to a Council meeting in quarter one of the 2021/22 financial year, to allow the introduction of E2 Environmental Conservation and E3 Environmental Management zones into the Ballina Local Environmental Plan (LEP) 2012, using prepared mapping as a basis for the LEP amendment. |  |
| HE3.1g | Review Local Environmental Plan (LEP) | Manager Strategic Planning | LEP operation monitored throughout the year and various amendments completed. The rural function centres LEP amendment was made on 25 June 2021 and associated DCP amendments have been adopted. |  |
| HE3.1h | Review Development Control Plan (DCP) | Manager Strategic Planning | Operation of DCP monitored throughout the year. Council adopted DCP amendments in relation to rural function centres at the April 2021 Ordinary meeting. These amendments are associated with the rural function centres LEP amendments which recently came into effect on 25 June 2021. DCP amendments in relation to mosquito management were adopted at the June 2021 Ordinary meeting. Both the rural function centres and mosquito management DCP amendments will be made in early July 2021. |  |
| HE3.1i | Review Local Growth Management Strategy | Manager Strategic Planning | No progress has been made with the review of the Local Growth Management Strategy since quarter two due to competing work program commitments. |  |
| HE3.1j | Manage LEP amendment requests | Manager Strategic Planning | As at 30 June 2021 there were five LEP amendments underway. One LEP amendment has been finalised since LEP amendments were last reported in June 2021. |  |
| HE3.1k | Ensure Generic Plan of Management for Community Land remains contemporary | Manager Strategic Planning | Council supported the adoption of the draft Ballina Shire Plan of Management for Community Land 2021 (POM) at the May 2021 Ordinary meeting, under the condition Crown Lands approve the plan. A copy of the draft POM was forwarded to Crown Lands for approval in March 2021. |  |
| HE3.1m | Ensure site specific Plans of Management remain contemporary | Manager Strategic Planning | The draft Community Land Plan of Management (POM), which incorporates essential provisions relating to sites with specific uses and restrictions, was exhibited between 24 February and 7 April 2021. Council subsequently supported the adoption of the POM (and amendments as reported) at the May 2021 Ordinary meeting under the condition Crown Lands approves the plan. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|---|----------------------------|---|---|
| HE3.1n | Prepare Plans of Management for Crown Land Reserves where Council is Land Manager | Manager Strategic Planning | Council adopted the draft Ballina Shire Plan of Management for Community Land 2021 (POM) at the May 2021 Ordinary meeting, under the condition Crown Lands approve the POM. |  |
| HE3.1q | Prepare management plan for Kingsford Smith Reserve | Manager Strategic Planning | Consultants Urbis were engaged in April 2021 to prepare the Kingsford Smith Reserve Master Plan. A Councillor briefing on the draft master plan is scheduled for July 2021 and the draft master plan will be reported to the July 2021 Ordinary meeting for endorsement for public exhibition. |  |
| HE3.1r | Prepare management plan for Cawarra Park | Manager Strategic Planning | Scoping for the Cawarra Park Management Plan has commenced and a strategic context and background review has been undertaken for the site. A community engagement plan will be prepared with the aim to commence community engagement in the next quarter. |  |
| HE3.1s | Prepare management plan for Hampton Park | Manager Strategic Planning | This project is now scheduled for completion in 2023/24 under Council's adopted Delivery Program and Operational Plan 2021-2025. |  |
| HE3.2g | Implement Ballina Shire Koala Management Strategy | Manager Strategic Planning | A consultant brief has been issued for the Ballina Shire Koala Fire Management Plan and a consultant is expected to be engaged early in 2021/22. There are mobility, safety and content items to work through with respect to a Koala Interpretive Display design that has been received from the display fabricators. Production of the sign has been put on hold and staff will revise design parameters for the display in July 2021. |  |
| HE3.2h | Prepare a biodiversity strategy | Manager Strategic Planning | A draft biodiversity offsets policy (one component of the strategy) is scheduled to be presented to Council's July 2021 Ordinary meeting. |  |
| HE3.3d | Maintain Open Spaces and Community Facilities Developer Contribution Plan | Manager Strategic Planning | An inception meeting was held early June with the consultants engaged to prepare the Open Spaces and Community Facilities Contribution Plan. The consultants are working through the first stage of the project to complete a community facilities audit and forecast of needs for facilities. |  |
| PE1.2a | Progress Lennox Head Town Centre Village Renewal | Manager Strategic Planning | Council was successful in receiving funding of \$995,904 through the NSW Government's Your High Streets Grant program to help fund previously unfunded components of Lennox Village Vision (LVV) in relation to Ballina Street. Construction commencement of the first scheduled stages of the LVV is dependent on cultural heritage approvals being received from the NSW Government. Staff are anticipating these approvals will be received July 2021. |  |

| Code | Program Action | Responsible Position | Comments | On Target? |
|--------|--|----------------------------|--|---|
| PE1.2b | Examine planning options to expedite the delivery of commercial and retail shops in the Ballina Heights Estate | Manager Strategic Planning | A draft Voluntary Planning Agreement (VPA) has been prepared and is being reviewed by the proponents of the planning proposal to rezone existing commercially zoned land to residential zoned land at Ballina Heights. The objective of the Planning Agreement is to facilitate the dedication of land to Council to be used for future affordable rental housing, and to facilitate the timely development of the commercial centre within the Ballina Heights Estate. Once all parties have agreed to the VPA, a planning proposal for the rezoning of the land will be reported to Council. |  |
| PE1.3b | Implement economic development strategy | Manager Strategic Planning | Council endorsed Stage 1 Southern Cross Industrial Estate expansion planning proposal for public exhibition at the May 2021 Ordinary meeting. The development application for a larger scale market at William's Reserve, Lennox Head was lodged in June 2021. Council endorsed the preparation of a development application for the expansion of the Ballina Farmer's Markets at the April 2021 Ordinary meeting. |  |
| PE1.3c | Promote Ballina Marina (Trawler Harbour) Master Plan | Manager Strategic Planning | No meetings with State Agency and industry representatives have occurred in the quarter. Information provided to interested parties on enquiry. |  |
| PE2.1a | Prepare information to assist small business engage with Council | Manager Strategic Planning | This item has not progressed this quarter due to resources being focused on other projects. |  |
| PE3.2a | Prepare residential land and housing report | Manager Strategic Planning | Additional information needs to be provided to communications before finalisation of the annual report. This will occur early in quarter one of 2021/22. |  |
| PE3.2c | Monitor infrastructure to support the identified growth areas at Lennox Head, Skennars Head, Wollongbar and Cumbalum | Manager Strategic Planning | Various major works including Wollongbar District Park and Pop Denison Park progressing. Combined sporting and community facility at Epig playing fields completed. |  |
| PE3.2d | Facilitate local affordable housing planning and policy framework | Manager Strategic Planning | A Councillor briefing on a social housing proposal identified for Wollongbar and affordable housing options was held in June 2021. Social services and community housing providers presented information about their services at this briefing. A report is being presented to the July 2021 Ordinary meeting presenting affordable housing planning and policy considerations and options. |  |




ballina

shire council




**Delivery Program / Operational Plan
Service Delivery Indicators
as at 30 June 2021**



Corporate and Community Division

Commercial Services (Airport)







| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------------|-------------|-------------|-------------|-----------------|-------------|---|---|
| Number of passengers for Airport (#) | 503,000 | 529,000 | 533,000 | 406,000 | ≥ 200,000 | 588,000 |  | Passenger figures have exceeded expectations. |
| Operating revenue for Airport (\$) | \$5,494,000 | \$6,402,000 | \$6,552,000 | \$5,497,000 | ≥ \$3,000,000 | \$7,928,000 |  | Outstanding result given the uncertain year |
| Operating surplus for Airport (% of revenue) | 37% | 39% | 36% | 24% | ≥ 0% | 34% |  | |

Commercial Services (Property)

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-----------|-----------|-----------|-----------|-----------------|-----------|---|---|
| Financial management of capital programs (within 20% of budget) | N/A | N/A | N/A | N/A | ≥ 80% ≤ 120% | 73% |  | Wollongbar Residential Estate civil works significantly progressed. Pre-planning and tender process completed for airport carpark, terminal and runway strengthening project ready for commencement in 2021/22. |
| Operating revenue for Tent Park (\$) | \$415,000 | \$418,000 | \$475,000 | \$348,000 | ≥ \$300,000 | \$441,000 |  | |
| Operating surplus for Tent Park (% of revenue) | 27% | 38% | 42% | 21% | ≥ 0% | 32% |  | |






| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------------|-------------|-------------|-------------|-----------------|-------------|---|---|
| Revenue generated from commercial property (\$) | \$2,197,000 | \$2,215,000 | \$2,243,000 | \$2,113,000 | ≥ \$1,700,000 | \$1,955,000 |  | Full occupancy |
| Vacancy rate for Council owned commercial properties (%) | 4% | 0% | 0% | 2% | ≤ 10% | 0% |  | Full occupancy on commercial properties |








Communications










| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|---------|---------|---------|---------|-----------------|---------|---|---|
| Comply with customer service standards for management of complaints within 15 days (%) | 73% | 80% | 82% | 79% | ≥ 80% | 80% |  | 67 complaints received with 54 responded to within the set benchmark. |
| Enquiries to Visitor Information Centre (#) | 53,000 | 45,000 | 43,000 | 32,000 | ≥ 35,000 | 40,000 |  | |
| Number of external visits to Council website (#) | 268,000 | 250,000 | 265,000 | 391,000 | ≥ 250,000 | 393,000 |  | |
| Number of grant applications submitted (total Council) (#) | 27 | 33 | 29 | 27 | ≥ 25 | 27 |  | |
| Number of visits to tourism website (#) | 55,000 | 62,000 | 81,000 | 80,000 | ≥ 70,000 | 141,000 |  | |
| Percentage of customer requests dealt with effectively and promptly (% within allocated timeframe) | 89% | 92% | 93% | 93% | ≥ 85% | 93% |  | |

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|----------|-----------|-----------|-----------|-----------------|----------|---|---|
| Proportion of satisfied visitors to Ballina Visitor Information Centre (%) | 100% | 100% | 99% | 98% | ≥ 95% | 100% |  | |
| Revenue generated from Visitor Services (\$) | \$44,000 | \$55,000 | \$41,000 | \$38,000 | ≥ \$25,000 | \$38,300 |  | |
| Revenue raised from marketing (\$) | \$20,000 | \$171,000 | \$110,000 | \$122,000 | ≥ \$20,000 | \$8,000 |  | Airport display brochures revenue non-existent in the first half of 2020/21 COVID-19. |


Facilities Management

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------------|-------------|-------------|---------------|-----------------|-------------|---|----------|
| Average CO2 rating for light fleet (grams per km) | 211 | 206 | 197 | 194 | ≤ 200 | 193 |  | |
| Financial management of capital programs (within 20% of budget) - building | 39% | 75% | 35% | 78% | ≥ 80% ≤ 120% | 56% |  | |
| Financial management of maintenance programs (within 10% of budget) - building maintenance | 95% | 104% | 99% | 102% | ≥ 90% ≤ 110% | 100% |  | |
| Increase renewable energy generated on Council sites (kW pa) | 380 | 514 | 569 | 590 | ≥ 700 | 700 |  | |
| Net operating deficit for Community Centres and Halls (excluding depreciation) (\$ pa) | \$(369,000) | \$(371,000) | \$(766,000) | \$(1,168,000) | ≤ \$(1,200,000) | \$(998,000) |  | |



| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------------|-------------|------------|-------------|-----------------|-------------|---|--|
| Net operating deficit for swimming pools (excluding depreciation) (\$ pa) | \$(284,000) | \$(433,000) | \$(78,400) | \$(260,000) | ≤ \$(350,000) | \$(289,000) |  | |
| Number of bookings for the Ballina Indoor Sports Centre Courts (# hours per annum) | N/A | N/A | N/A | N/A | ≥ 3,500 | 2,876 |  | Courts heavily used by Ballina High School and local sports groups during school terms. |
| Number of bookings for the Ballina Indoor Sports Centre Meeting Rooms (# hours per annum) | N/A | N/A | N/A | N/A | ≥ 3,150 | 1,131 |  | Staff have focused on a targeted marketing program for the meeting rooms at the Ballina Indoor Sport Centre. |
| Number of bookings for the Ballina Surf Club (# hours per annum) | 385 | 406 | 414 | 364 | ≥ 5,250 | 2,523 |  | Facilities use has shown a positive improvement over the past quarter. |
| Number of bookings for the Kentwell Centre (# hours per annum) | 986 | 1,073 | 1,026 | 772 | ≥ 4,200 | 4,504 |  | Strong increase from community service groups during fourth quarter. |
| Number of bookings for the Lennox Head Cultural Centre - Park Lane Theatre (# hours per annum) | N/A | N/A | N/A | N/A | ≥ 1,050 | 674 |  | Strong marketing campaign for the new auditorium. This has resulted in a steady continued increase for larger event bookings since reopening in late 2020. |
| Number of bookings for the Lennox Head Cultural Centre Meeting Rooms (# hours per annum) | 4,689 | 2,694 | 3,047 | 1,155 | ≥ 7,000 | 3,090 |  | |

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------------|-------------|-------------|-------------|-----------------|-------------|---|---|
| Number of bookings for the Richmond Room (# hours per annum) | 277 | 376 | 333 | 145 | ≥ 1,050 | 781 |  | The fourth quarter shows a continued steady growth in the bookings since the easing of COVID-19 restrictions. |
| Number of swimming pool patrons (# per annum) | 164,750 | 0 | 253,000 | 232,790 | ≥ 250,000 | 257,597 |  | |
| Operating surplus from fleet and plant operations (excluding depreciation) (\$ pa) | \$1,540,000 | \$1,101,100 | \$1,041,000 | \$1,628,000 | ≥ \$1,700,000 | \$2,033,500 |  | |
| Reduce CO2 emissions from Council's built assets (# tonnes) | 8,492 | 8,492 | 8,545 | 7,581 | ≤ 9,800 | 9,405 |  | |
| Reduce the energy consumption from Council's built assets (MWh) | N/A | 7,905 | 9,090 | 8,798 | ≤ 9,000 | 9,400 |  | Growth in assets however this is being assisted by using energy efficient technology. |
| Total library loans per annum (#) | 409,085 | 369,571 | 337,809 | 254,249 | ≥ 330,000 | 325,491 |  | Increase of 28% from same period last year. |
| Total library membership for Ballina Shire (excluding inactive for three years) (#) | 21,130 | 20,212 | 19,310 | 19,101 | ≥ 17,000 | 19,818 |  | |
| Total library PC usage per annum (#) | 26,309 | 24,781 | 24,074 | 16,127 | ≥ 24,000 | 6,164 |  | Social distancing impacts availability of computers. |
| Total library wireless usage per annum (#) | 27,933 | 26,919 | 21,614 | 12,198 | ≥ 24,000 | 13,380 |  | 9% increase in use of the library wireless network. |


Financial Services

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|----------|
| Investment returns greater than 90 day bank bill rate (# basis points above benchmark) | 111 | 89 | 127 | 127 | ≥ 75 | 89 |  | |






Governance

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|---------|-----------------|-----------|---|--|
| Number of insurance claims (#) | 31 | 15 | 29 | 18 | ≤ 30 | 27 |  | |
| Value of store stock control bin errors (\$) | \$31 | \$431 | \$418 | \$8,179 | ≤ \$500 | \$(3,140) |  | This is a write-on. There were a number of stock write-on identified during last stock take. |

Information Services




| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|---|
| Efficiently attend to employee requests for assistance with technology systems (%) | 85% | 88% | 88% | 85% | ≥ 85% | 87% |  | There were 10,181 requests of a total 11,703 request resolved within one day. |

People and Culture


| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|---|
| Average number of days sick leave per employee (# days pa) | 6.78 | 8.10 | 8.98 | 9.33 | ≤ 7 | 8.67 |  | This result for this quarter is 8.67 compared to 9 for the same period last year. |
| Hours of lost time due to workers' compensation claims (# hours) | 204 | 104 | 165 | 855 | ≤ 1,000 | 586 |  | |
| Number of workers' compensation claims (#) | 7 | 7 | 8 | 16 | ≤ 20 | 19 |  | |
| Percentage of staff turnover per year (%) | 4.48% | 9.62% | 7.52% | 7.69% | ≤ 10% | 6.02% |  | |
| Percentage of staff undertaking formal training per year (%) | 93% | 89% | 88% | 85% | ≥ 80% | 100% |  | Continued focus on coordinating high quality relevant training has delivered a good outcome for Council where each staff member has had at least one opportunity to undertake formal training in 2020/21. |

Civil Services Division

Engineering Works

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|------------|-------------|------------|-------------|-----------------------------|------------|---|----------|
| Financial management of capital programs (within 20% of budget) | 57% | 80% | 85% | 81% | $\geq 80\%$ $\leq 120\%$ | 80% |  | |
| Financial management of maintenance programs (within 10% of budget) | 91% | 97% | 99% | 96% | $\geq 90\%$ $\leq 110\%$ | 99% |  | |
| Minimise operating deficit for Burns Point Ferry (\$) | \$(67,700) | \$(255,000) | \$(32,000) | \$(428,000) | \leq \$(200,000) | \$(60,000) |  | |

Infrastructure Planning







| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|--|
| Percentage of development application referrals completed within 21 days (%) | 63% | 84% | 79% | 71% | $\geq 70\%$ | 63% |  | This result reflects the larger than normal amount of time required during this year for staff to complete work in response to court appeals. Also, there is a vacancy in the section for an extended period of time, albeit a casual part time officer has assisted the section to improve processing times for the last two quarters. |





Resource Recovery




| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---------------|---|
| 100% compliance with licence reports for waste submitted within 30 days of quarter (%) | N/A | N/A | N/A | N/A | = 100% | 100% | | |
| Monitor missed kerbside bin services per month (#) | N/A | N/A | N/A | N/A | < 27 | 24 | | |
| Percentage of kerbside recycling diversion rates against 2019/20 benchmark (%) | N/A | N/A | N/A | N/A | > 59% | 59% | | Seasonal fluctuation resulting in significant drop in kerbside organic material generated during the winter months. |

Water and Wastewater

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---------------|----------|
| 100% compliance licence reports for water and wastewater submitted within 30 days of quarter (%) | N/A | 100% | 100% | 100% | = 100% | 100% | | |
| Average water consumption per connection (# kl pa) | 175 | 179 | 188 | 163 | ≤ 190 | 154 | | |

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|-------|-------|-----------------|--------|---|---|
| Financial management of capital programs (within 20% of budget) | 54% | 92% | 80% | 81% | ≥ 80% ≤ 120% | 71% |  | Water 91% and wastewater 57% expended. When contract commitments are considered, the overall program is 96% expended. |
| Financial management of maintenance programs (within 10% of budget) | 95% | 97% | 99% | 98% | ≥ 90% ≤ 110% | 99% |  | 99% for water operations and 98% for wastewater operations. |
| Level of compliance with Environmental Protection Licence Concentration Limits (%) | N/A | 100% | 99% | 94.5% | = 100% | 98.62% |  | During the reporting quarter two exceedances were recorded at Wardell Waste Water Treatment Plant, an e.coli exceedance in April and an oil and grease exceedance in May. |
| Number of notifiable drinking water health incidents at Marom Creek Water Treatment Plant (#) | 1 | 1 | 0 | 1 | = 0 | 0 |  | |
| Number of notifiable pollution incidents triggering formal regulatory response (#) | N/A | 0 | 5 | 6 | = 0 | 0 |  | |
| Number of notifiable recycled water health incidents at Ballina and Lennox Head Wastewater Treatment Plants (#) | 0 | 0 | 0 | 2 | = 0 | 3 |  | An e.coli detect was recorded on 21 June, bringing the total number of notifiable recycled water health results reported to three for the reporting year. |








| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|--------|-------|-----------------|-------|---|--|
| Number of unplanned water supply interruptions greater than four hours in duration (#) | 1 | 2 | 1 | 4 | = 0 | 1 |  | There were no unplanned water supply interruptions greater than four hours in duration during the reporting quarter, resulting in the annual total being one. |
| Percentage of drinking water reticulation monitoring compliance with ADWG (Chemical and Physical) (%) | 99.7% | 99.9% | 99.17% | 100% | ≥ 100% | 99.8% |  | During the reporting quarter there were eight pH results that were recorded at two sites below Australian Drinking Water Guideline limits. These field results are not consistent with laboratory testing results, so the testing methodology for these results is currently under review. |
| Percentage of drinking water reticulation monitoring compliance with ADWG (Microbial) (%) | 100% | 100% | 100% | 100% | = 100% | 100% |  | |
| Percentage of fire hydrants inspected per annum (%) | 0% | 42% | 48% | 39% | ≥ 50% | 32% |  | Forty-one hydrants were reported as inspected this reporting quarter, bringing the annual total for inspections to 1,224. While the inspection target was not met, a significant number of capped hydrants and major hydrant maintenance items were completed during the second half of the financial |


| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|--|--|
| | | | | | | | | <p>year. This helps ensure hydrant accessibility across the shire.</p> <p>Thirty-seven new hydrants were added to the fleet over the reporting year, bringing the total to 3,860 hydrants.</p> |
| Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Chemical and Physical) (%) | 95.7% | 95.4% | 100% | 100% | = 100% | 100% |  | |
| Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Microbial) (%) | 100% | 100% | 100% | 100% | = 100% | 99.8% |  | No microbial non-compliances identified in the reticulation monitoring during the quarter, bringing the annual compliance total to 99.8% |
| Water main breaks per 30km of main (#) | 5.8 | 1.71 | 1.61 | 1.55 | ≤ 1.00 | 1.08 |  | Six main breaks occurred in the reporting quarter, bringing the annual total to twelve, and the number of breaks per 30km main to just over the limit of one. All of the mains that broke in this quarter were asbestos cement; a material targeted for replacement in the main renewal program. |

Planning and Environmental Health Division




Development Services

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|---|
| Median days for determination of building development applications (excluding integrated development) (# days) | 23 | 21 | 26.5 | 36 | ≤ 40 | 42 |  | Result reflects high workloads due to significant construction activity. |
| Number of Section 68 Approvals issued for plumbing and drainage work (# per annum) | N/A | N/A | N/A | N/A | ≥ 450 | 521 |  | |
| Percentage of Building Certificates (Section 149D of EPA Act) determined within 10 working days (%) | 94% | 97% | 94% | 94% | ≥ 90% | 84% |  | |
| Percentage of building development applications determined within 40 days (%) | 81% | 87% | 72% | 62% | ≥ 80% | 44% |  | Casual resources employed to support processing of applications as a consequence of the resignation of two senior building surveyors. |
| Percentage of building Section 4.55 applications determined within 40 days (%) | N/A | N/A | N/A | N/A | ≥ 85% | 68% |  | |
| Percentage of building development certificates issued within 10 working days (%) | 100% | 100% | 85% | 72% | ≥ 80% | 35% |  | |








| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|--|-------|-------|-------|-------|-----------------|-------|---|--|
| Percentage of construction certificates issued by Council (% of market) | 82% | 77% | 59% | 54% | ≥ 50% | 46% |  | Trend towards private certification, particularly for dwelling houses is continuing. |
| Percentage of development applications determined under delegated authority (%) | 94% | 90% | 97% | 93% | ≥ 90% | 93% |  | |
| Percentage of development applications determined within 40 days (excluding integrated development) (%) | 60% | 56% | 59% | 42% | ≥ 50% | 41% |  | High development activity and several active and large court appeals. |
| Percentage of Section 4.55 applications determined within 40 days (excluding integrated development) (%) | 56% | 35% | 61% | 43% | ≥ 60% | 35% |  | |
| Percentage of Section 10.7 certificates issued within four days of receipt (%) | 94% | 93% | 94% | 96% | ≥ 90% | 95% |  | |
| Record of annual fire safety certificates provided on time (%) | 89 | 84 | 88 | 88 | ≥ 85% | 79% |  | 21% of premises on the register are overdue |
| Time taken to determine development applications (excluding integrated development) (# days) | 34 | 38 | 36 | 49 | ≤ 60 | 48 |  | |





| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|-------|-------|-----------------|-------|---|--|
| Time taken to determine Section 4.55 applications (excluding integrated development) (# days) | 43 | 48 | 34 | 58 | ≤ 40 | 54 |  | Figure reflects some improvement, although the off target result continues to reflect the high volume and complexity of applications being received. |

Open Spaces




| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|-------|-------|-----------------|-------|---|--|
| Financial management of capital programs (within 20% of budget) | 79% | 71% | 58% | 78% | ≥ 80% ≤ 120% | 55% |  | Majority of capital projects completed however larger progress currently in Wollongbar District Park have impacted expenditure of capital budget. |
| Financial management of maintenance programs (within 10% of budget) | 95% | 103% | 94% | 102% | ≥ 90% ≤ 110% | 103% |  | |
| Number of events approved by Council (#) | 44 | 59 | 57 | 53 | ≥ 25 | 12 |  | A challenging year for events and event managers, with COVID-19 continuing to impact and disrupt the ability to successfully hold and plan events. |

Public and Environment Health

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|-------|-------|-----------------|-------|---|----------|
| Non-compliance with National Health and Medical Research Council drinking water standards (#) | 4 | 0 | 1 | 0 | = 0 | 0 |  | |
| Number of commercial premises audited under inspection program (# pa) | N/A | N/A | N/A | N/A | ≥ 20 | 36 |  | |
| Number of on-site sewage management system (OSSM) Approvals to Install issued (#) | 20 | 32 | 79 | 90 | ≥ 30 | 89 |  | |
| Number of on-site sewage management system (OSSM) effluent disposal systems inspected per annum (#) | 17 | 65 | 115 | 181 | ≥ 100 | 150 |  | |
| Number of on-site sewage management system (OSSM) Approvals to Operate issued (#) | 103 | 1,313 | 202 | 94 | ≥ 100 | 388 |  | |
| Percentage of barking dog complaints responded to within seven days (%) | 85% | 100% | 100% | 100% | = 100% | 100% |  | |
| Percentage of drinking water sites monitored per week (%) | 99.5% | 100% | 100% | 100% | = 100% | 100% |  | |

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------|-------|-------|-------|-----------------|-------|---|---|
| Percentage of food premises audited per year (%) | 100% | 100% | 100% | 69% | = 100% | 93% |  | Regular newsletters have been distributed to assist food businesses understand food safety standards and COVID-19 implications. |
| Percentage of public pools (as defined in the Public Health Act) monitored for water quality (% pa) | 100% | 30% | 100% | 0% | = 100% | 100% |  | |
| Percentage of reported dog attacks responded to within 48 hours (%) | 95% | 92% | 95% | 94% | = 100% | 95% |  | |
| Percentage of semi public pools monitored for water quality (% pa) | N/A | N/A | 100% | 33% | ≥ 33% | 100% |  | |

Strategic Planning

| Service Delivery Indicator | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 Indicator | 20/21 | On Target Y/N | Comments |
|---|-------------|-------------|-------------|-------------|-----------------|-------------|---|--|
| Net operating deficit for Community Gallery (excluding depreciation) (\$) | \$(193,000) | \$(150,000) | \$(290,000) | \$(257,000) | ≤ \$(330,000) | \$(338,000) |  | |
| Number of visits to Community Gallery (#) | 23,346 | 24,951 | 27,615 | 15,411 | ≥ 25,000 | 10,976 |  | Showing increase of 10% from last quarter figures. |
| Number of visits to Gallery website (#) | 14,933 | 21,206 | 23,927 | 24,865 | ≥ 24,000 | 28,273 |  | |

A3

***councillor expenses +
facilities policy***

POLICY NAME: COUNCILLOR EXPENSES AND FACILITIES

POLICY REF: C04

MEETING ADOPTED: 22 July 2021 | Resolution 220721/20

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



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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 2005* (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 | \$80 per councillor, excluding hardware provided by Council, as determined by the general manager | Per month |
| Carer expenses | \$2,000 per councillor | Per year |
| Home office expenses | \$1,000 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 |
| Joint 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 and home internet costs up to a limit of \$80 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 \$2,000 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
 - Northern Star newspaper delivered to their home each day or made available at a mutually convenient point should a home delivery service not be available, or an on-line subscription to the Northern Star, whichever method is chosen.
 - 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. Council will provide to the mayor a maintained vehicle to a similar standard of other council vehicles, with a fuel card. The vehicle will be supplied for use on business, professional development and attendance at the mayor's office.
- 10.2. The mayor must keep a log book setting out the date, distance and purpose of all travel, when requested by the general manager. This must include any travel for private benefit.
- 10.3. The mayor must make a monetary contribution to cover the cost of any private travel either through the direct payment of fuel or calculated on a per kilometre basis by the rate set by the Australian Taxation Office.
- 10.4. 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.
- 10.5. Council will provide the mayor with a furnished office incorporating a computer configured to council's standard operating environment, telephone and meeting space.
- 10.6. 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.
- 10.7. The number of exclusive staff provided to support the mayor and councillors will not exceed 0.2 full time equivalents.
- 10.8. 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.
- 10.9. Council will provide the mayor an additional home telephone line, and rental thereon, if requested.
- 10.10. Council will provide the mayor with an annual Qantas Club Membership.

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.

Advance payment

- 11.7 Council may pay a cash advance for councillors attending approved conferences, seminars or professional development.
- 11.8 The maximum value of a cash advance is \$100 per day of the conference, seminar or professional development to a maximum of \$400.
- 11.9 Requests for advance 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.
- 11.10 Councillors must fully reconcile all expenses against the cost of the advance within one month of incurring the cost and/or returning home. This includes providing to council:
- 11.11 a full reconciliation of all expenses including appropriate receipts and/or tax invoices
- 11.12 reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

Notification

- 11.13 If a claim is approved, council will make payment directly or reimburse the councillor through accounts payable.
- 11.14 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

- 11.15 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:
- 11.16 council will invoice the councillor for the expense
- 11.17 the councillor will reimburse council for that expense within 14 days of the invoice date.
- 11.18 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

- 11.19 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 2005, 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"> • meetings of council and committees of the whole • meetings of committees facilitated by council • civic receptions hosted or sponsored by council • council co-ordinated events (i.e. Australia day, Citizenship ceremonies) • 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 • civic functions and meetings where asked by the mayor to represent council • meetings with council staff • meetings at the Council Chambers with constituents and • meetings, functions, workshops and other events to which attendance by a councillor has been requested or approved by council |

| | |
|--------------------------|---|
| 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 2005 (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

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Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2020–21 income year?

❶ Relying on this Ruling

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

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

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

| Table of Contents | Paragraph |
|--|-----------|
| Ruling | 1 |
| Reasonable amount for overtime meal expenses | 4 |
| <i>Example 1</i> | 5 |
| Reasonable amounts for domestic travel expenses | 10 |
| <i>Example 2</i> | 18 |
| Reasonable amounts for domestic travel expenses for employee truck drivers | 23 |
| <i>Example 3</i> | 27 |
| Reasonable amounts for overseas travel expenses | 31 |
| <i>Example 4</i> | 39 |
| Date of effect | 43 |

Ruling

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception¹ in Subdivision 900-B of

¹ 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.

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the *Income Tax Assessment Act 1997* (ITAA 1997)² for the 2020–21 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 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 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 income 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 2020–21 income year the reasonable amount for overtime meal expenses is \$31.95.

Example 1

5. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her eight-hour day followed by four 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).*

² All legislative references are to the ITAA 1997 unless otherwise indicated.

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7. *If Samantha's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this, Samantha would show that she worked overtime, that she was paid an overtime meal allowance under an industrial instrument, that she correctly declared this allowance as income in her tax return, and that she costed her meal at \$20 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*
8. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount that 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 drivers³, office holders covered by the Remuneration Tribunal⁴, or Federal Members of Parliament.⁵
11. Reasonable amounts are provided for three salary levels. Salary excludes any allowances received. Use Table 1 if your salary is \$126,970 and below. Use Table 2 if your salary is between \$126,971 and \$225,980. Use Table 3 if your salary is \$225,981 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.

³ See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

⁴ Paragraphs 66 to 69 of TR 2004/6 say 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.

⁵ Paragraphs 70 and 71 of TR 2004/6 say 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.

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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 10.00am on Monday and return home at 3.00pm 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 2020–21 income year, are shown in Tables 1 to 5 of this Determination as follows:

| Place | Accomm. (\$) | Food and drink (\$) breakfast 28.70 lunch 32.30 dinner 55.05 | Incidentals (\$) | Daily total (\$) |
|--------------------------------------|--------------|--|------------------|------------------|
| Adelaide | 157 | as above | 20.40 | 293.45 |
| Brisbane | 175 | as above | 20.40 | 311.45 |
| Canberra | 168 | as above | 20.40 | 304.45 |
| Darwin | 220 | as above | 20.40 | 356.45 |
| Hobart | 147 | as above | 20.40 | 283.45 |
| Melbourne | 173 | as above | 20.40 | 309.45 |
| Perth | 180 | as above | 20.40 | 316.45 |
| Sydney | 188 | as above | 20.40 | 324.45 |
| High cost country centres | see Table 4 | as above | 20.40 | variable |
| Tier 2 country centres (see Table 5) | 134 | breakfast 25.75 lunch 29.35 dinner 50.65 | 20.40 | 260.15 |
| Other country centres | 114 | breakfast 25.75 lunch 29.35 dinner 50.65 | 20.40 | 240.15 |

| Place | Accomm. (\$) | Food and drink (\$) breakfast 31.25 lunch 44.25 dinner 61.95 | Incidentals (\$) | Daily total (\$) |
|-----------|--------------|--|------------------|------------------|
| Adelaide | 208 | as above | 29.20 | 374.65 |
| Brisbane | 257 | as above | 29.20 | 423.65 |
| Canberra | 246 | as above | 29.20 | 412.65 |
| Darwin | 293 | as above | 29.20 | 459.65 |
| Hobart | 196 | as above | 29.20 | 362.65 |
| Melbourne | 228 | as above | 29.20 | 394.65 |
| Perth | 245 | as above | 29.20 | 411.65 |
| Sydney | 251 | as above | 29.20 | 417.65 |

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| Place | Accomm. (\$) | Food and drink (\$) breakfast 31.25 lunch 44.25 dinner 61.95 | Incidentals (\$) | Daily total (\$) |
|--------------------------------------|--------------|---|------------------|------------------|
| High cost country centres | see Table 4 | as above | 29.20 | variable |
| Tier 2 country centres (see Table 5) | 152 | breakfast 28.70 lunch 29.35 dinner 57.20 | 29.20 | 296.45 |
| Other country centres | 136 | breakfast 28.70 lunch 29.35 dinner 57.20 | 29.20 | 280.45 |

| Place | Accomm. (\$) | Food and drink (\$) breakfast 36.80 lunch 52.20 dinner 73.10 | Incidentals (\$) | Daily total (\$) |
|---------------------|--|---|------------------|------------------|
| Adelaide | 209 | as above | 29.20 | 400.30 |
| Brisbane | 257 | as above | 29.20 | 448.30 |
| Canberra | 246 | as above | 29.20 | 437.30 |
| Darwin | 293 | as above | 29.20 | 484.30 |
| Hobart | 196 | as above | 29.20 | 387.30 |
| Melbourne | 265 | as above | 29.20 | 456.30 |
| Perth | 265 | as above | 29.20 | 456.30 |
| Sydney | 265 | as above | 29.20 | 456.30 |
| All country centres | \$195, or the relevant amount in Table 4 if higher | as above | 29.20 | variable |

| Country centre | \$ | Country centre | \$ |
|--------------------|-----|--------------------|-----|
| Albany (WA) | 179 | Kalgoorlie (WA) | 172 |
| Alice Springs (NT) | 150 | Karratha (WA) | 215 |
| Ballarat (VIC) | 151 | Katherine (NT) | 158 |
| Bathurst (NSW) | 135 | Kununurra (WA) | 204 |
| Bega (NSW) | 145 | Launceston (TAS) | 141 |
| Benalla (VIC) | 140 | Mackay (QLD) | 161 |
| Bendigo (VIC) | 138 | Maitland (NSW) | 152 |
| Bordertown (SA) | 149 | Mount Gambier (SA) | 140 |
| Bourke (NSW) | 165 | Mount Isa (QLD) | 160 |

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| | | | |
|------------------------------|-----|-----------------------|-----|
| Bright (VIC) | 165 | Mudgee (NSW) | 150 |
| Broken Hill (NSW) | 144 | Muswellbrook (NSW) | 148 |
| Broome (WA) | 220 | Newcastle (NSW) | 174 |
| Bunbury (WA) | 155 | Newman (WA) | 170 |
| Burnie (TAS) | 164 | Nhulunbuy (NT) | 222 |
| Cairns (QLD) | 153 | Norfolk Island (NSW) | 190 |
| Carnarvon (WA) | 156 | Northam (WA) | 143 |
| Castlemaine (VIC) | 146 | Orange (NSW) | 155 |
| Chinchilla (QLD) | 143 | Port Hedland (WA) | 175 |
| Christmas Island (WA) | 190 | Port Lincoln (SA) | 170 |
| Cocos (Keeling) Islands (WA) | 319 | Port Macquarie (NSW) | 161 |
| Coffs Harbour (NSW) | 140 | Port Pirie (SA) | 150 |
| Colac (VIC) | 138 | Queanbeyan (NSW) | 139 |
| Dalby (QLD) | 164 | Queenstown (TAS) | 136 |
| Dampier (WA) | 175 | Roma (QLD) | 139 |
| Derby (WA) | 170 | Shepparton (VIC) | 148 |
| Devonport (TAS) | 158 | Swan Hill (VIC) | 136 |
| Emerald (QLD) | 156 | Tennant Creek (NT) | 146 |
| Esperance (WA) | 160 | Toowoomba (QLD) | 144 |
| Exmouth (WA) | 190 | Thursday Island (QLD) | 200 |
| Geraldton (WA) | 165 | Townsville (QLD) | 143 |
| Gladstone (QLD) | 155 | Wagga Wagga (NSW) | 144 |
| Gold Coast (QLD) | 209 | Wangaratta (VIC) | 142 |
| Gosford (NSW) | 140 | Weipa (QLD) | 138 |
| Halls Creek (WA) | 170 | Whyalla (SA) | 145 |
| Hervey Bay (QLD) | 157 | Wilpena-Pound (SA) | 193 |
| Horn Island (QLD) | 200 | Wollongong (NSW) | 155 |
| Horsham (VIC) | 152 | Wonthaggi (VIC) | 150 |
| Jabiru (NT) | 216 | Yulara (NT) | 420 |

Table 5: Tier 2 country centres

| Country centre | Country centre |
|-----------------------|-------------------|
| Albury (NSW) | Hamilton (VIC) |
| Ararat (VIC) | Innisfail (QLD) |
| Armidale (NSW) | Kadina (SA) |
| Ayr (QLD) | Kingaroy (QLD) |
| Bairnsdale (VIC) | Lismore (NSW) |
| Bundaberg (QLD) | Mildura (VIC) |
| Ceduna (SA) | Naracoorte (SA) |
| Charters Towers (QLD) | Nowra (NSW) |
| Cobar (NSW) | Port Augusta (SA) |

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| | |
|----------------|-------------------|
| Cooma (NSW) | Portland (VIC) |
| Cowra (NSW) | Renmark (SA) |
| Dubbo (NSW) | Rockhampton (QLD) |
| Echuca (VIC) | Sale (VIC) |
| Geelong (VIC) | Seymour (VIC) |
| Goulburn (NSW) | Tamworth (NSW) |
| Grafton (NSW) | Tumut (NSW) |
| Griffith (NSW) | Warrnambool (VIC) |
| Gunnedah (NSW) | Wodonga (VIC) |

Example 2

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 four days and three 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 four days of travel. This allowance is shown on her payment summary. Svetlana's usual pattern is to eat three 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 \$126,971 and \$225,980
- Sale is listed as a Tier 2 country in Table 5 of this Determination
- Table 2 of this Determination provides reasonable amounts for Tier 2 country centres as \$115.25 per day for meals and \$29.20 per day for incidentals (that is, a total of \$144.45 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 deduction. To do this Svetlana would show she travelled to and worked in Sale for four days each month, that she received an allowance for the meals and incidentals for each day she travelled, that she correctly declared this allowance as income in her tax return, and that she 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 whilst travelling and working in Sale.

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Page status: **legally binding****Reasonable amounts for domestic travel expenses for employee truck drivers⁶**

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 2020–21 income year, the relevant amounts are as set out in Table 5a:

| Breakfast | Lunch | Dinner |
|-----------|---------|---------|
| \$25.75 | \$29.35 | \$50.65 |

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 can't 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 paragraph 23 of this Determination. Although the formal substantiation requirements don't 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

27. *Glenn is an employee truck driver. He is required to drive from Melbourne, Victoria to Adelaide, South Australia. Glenn leaves Melbourne at 9.00pm, 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, South Australia where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5.00pm, 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 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).*

⁶ 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*.

30. *If Glenn's tax return is checked by the ATO he may be asked to explain his claim for these amounts. would need to show that he travelled to and from Adelaide (for example, his work diary), that he received an allowance for the meals for each day that he travelled, 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 six or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and don't 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 three salary levels. Salary excludes any allowances received.

- Use Table 6 of this Determination if your salary is \$126,970 and below.
- Use Table 7 of this Determination if your salary is between \$126,971 and \$225,980.
- Use Table 8 of this Determination if your salary is \$225,981 or more.

33. Reasonable amounts are given for:

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

Any expenditure on accommodation overseas must be fully substantiated.

34. 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.

35. 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.

36. If you travel to two 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.

37. 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.

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38. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2020–21 income year are shown in Tables 6 to 9 of this Determination as follows:

| Table 6: Employee's annual salary – \$126,970 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: Employee's annual salary – \$126,971 to \$225,980 | | | |
|---|--------------|--------------------|--------------|
| 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: Employee's annual salary – \$225,981 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 |

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| 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 | 4 | El Salvador | 3 | Lebanon | 5 | 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 | 3 | Macau | 5 | Senegal | 4 |
| Austria | 5 | Fiji | 3 | Malawi | 3 | Serbia | 3 |
| Azerbaijan | 3 | Finland | 6 | Malaysia | 3 | Sierra Leone | 3 |
| 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 | 4 | 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 | 1 | 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 | 5 | Oman | 6 | 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 | 4 | Jamaica | 4 | Paraguay | 2 | United Kingdom | 5 |
| Cote D'Ivoire | 5 | 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

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Page status: **legally binding****Example 4**

39. Prashant travels to China on business for two 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 \$126,971 and \$225,980
- Table 9 of this Determination lists China as Cost Group 5, and
- 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).

40. 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). Because he has spent more than six nights away in a row, Prashant must keep travel records for the two 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).

41. If Prashant's tax return is checked by the ATO he may be asked to explain his claim for deduction. To do this Prashant would show he travelled to China for work, that he received an allowance for the meals and incidentals for each day he travelled, that he correctly declared this allowance as income in his tax return, and that he 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).

42. If Prashant's travel allowances were not shown on his payment summary and he fully spent the allowance, he can choose to leave them 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

43. This Determination applies to the 2020–21 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 Taxation30 June 2020

Taxation Determination
TD 2020/5Page status: **not legally binding**

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References

Previous draft:

Not previously issued as a draft

*Previous Rulings/Determinations:*TD 2015/14; TD 2016/13; TD 2017/19;
TD 2018/11; TD 2019/11*Related Rulings/Determinations:*

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

Legislative references:

- ITAA 1997 Subdiv 900-B
 - TAA 1953
-

ATO references

NO: 1-LYW6119

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

Income tax ~~ Deductions ~~ Work related expenses ~~ Travel expenses

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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

A4

***public interest disclosure
2020/21***

BALLINA SHIRE COUNCIL

Report to the NSW Ombudsman

Submitted On: 11 Jan 2021

Reporting Period: July to December 2020

| | Made by public officials performing their day to day functions | Under a statutory or other legal obligation | All other PIDs |
|---|--|---|----------------|
| No of public officials who made public interest disclosures to your public authority | 0 | 0 | 0 |
| No of public interest disclosure received by your public authority | 0 | 0 | 0 |
| Of public interest disclosures received, how many were primarily about: | 0 | 0 | 0 |
| Corrupt conduct | 0 | 0 | 0 |
| Maladministration | 0 | 0 | 0 |
| Serious and substantial waste | 0 | 0 | 0 |
| Government information contravention | 0 | 0 | 0 |
| Local government pecuniary interest contravention | 0 | 0 | 0 |
| No of public interest disclosures (received since 1 Jan 2012) that have been finalised in this reporting period | | 0 | |
| Have you established an internal reporting policy? | | | Yes |
| Has the head of your public authority taken action to meet their staff awareness obligations? | | | Yes |

If so, please select how staff have been made aware

Staff undertaking that they have read and understood your organisation's internal reporting policy, Training provided by your organisation, Messages in staff newsletters, Messages on bulletin board, Posters

BALLINA SHIRE COUNCIL

Report to the NSW Ombudsman

Submitted On: 06 Jul 2021

Reporting Period: January to June 2021

| | Made by public officials performing their day to day functions | Under a statutory or other legal obligation | All other PIDs |
|---|--|---|----------------|
| No of public officials who made public interest disclosures to your public authority | 0 | 0 | 0 |
| No of public interest disclosure received by your public authority | 0 | 0 | 0 |
| Of public interest disclosures received, how many were primarily about: | 0 | 0 | 0 |
| Corrupt conduct | 0 | 0 | 0 |
| Maladministration | 0 | 0 | 0 |
| Serious and substantial waste | 0 | 0 | 0 |
| Government information contravention | 0 | 0 | 0 |
| Local government pecuniary interest contravention | 0 | 0 | 0 |
| No of public interest disclosures (received since 1 Jan 2012) that have been finalised in this reporting period | | 0 | |
| Have you established an internal reporting policy? | | | Yes |
| Has the head of your public authority taken action to meet their staff awareness obligations? | | | Yes |
| If so, please select how staff have been made aware | | | |
| Policy briefing from senior managers, Training provided by your organisation, Messages in staff newsletters, Messages on bulletin board | | | |

A5

***gipa act 2009
annual report 2020/21***

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: • Council notices are published weekly in the local media, • Media releases, general advertisements and documents on exhibition are available under the noticeboard banner on 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 the 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 |
|---------------------------------------|
| 12 |

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 |
|--------------------------------|--------|--------|-------|
| | 0 | 0 | 0 |
| % of Total | 0% | 0% | |

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% |
| Members of Parliament | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Private sector business | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 13% |
| Not for profit organisations or community groups | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 7% |
| Members of the public (by legal representative) | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 5 | 33% |
| Members of the public (other) | 3 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 7 | 47% |
| Total | 8 | 0 | 2 | 1 | 1 | 1 | 0 | 2 | 15 | |
| % of Total | 53% | 0% | 13% | 7% | 7% | 7% | 0% | 13% | | |

* 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Access applications (other than personal information applications) | 8 | 0 | 2 | 1 | 1 | 1 | 0 | 2 | 15 | 100% |
| Access applications that are partly personal information applications and partly other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total | 8 | 0 | 2 | 1 | 1 | 1 | 0 | 2 | 15 | |
| % of Total | 53% | 0% | 13% | 7% | 7% | 7% | 0% | 13% | | |

* 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) | 0 | 0% |
| Application is for excluded information of the agency (section 43 of the Act) | 0 | 0% |
| Application contravenes restraint order (section 110 of the Act) | 0 | 0% |
| Total number of invalid applications received | 0 | 0% |
| Invalid applications that subsequently became valid applications | 0 | 0% |

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

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

*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 | 0 | 0% |
| Law enforcement and security | 0 | 0% |
| Individual rights, judicial processes and natural justice | 2 | 100% |
| Business interests of agencies and other persons | 0 | 0% |
| Environment, culture, economy and general matters | 0 | 0% |
| Secrecy provisions | 0 | 0% |
| Exempt documents under interstate Freedom of Information legislation | 0 | 0% |
| Total | 2 | |

Table F: Timeliness

| | Number of applications* | % of Total |
|--|-------------------------|------------|
| Decided within the statutory timeframe (20 days plus any extensions) | 13 | 100% |
| Decided after 35 days (by agreement with applicant) | 0 | 0% |
| Not decided within time (deemed refusal) | 0 | 0% |
| Total | 13 | |

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% |
| Review by Information Commissioner* | 0 | 0 | 0 | 0% |
| Internal review following recommendation under section 93 of Act | 0 | 0 | 0 | 0% |
| Review by NCAT | 0 | 1 | 1 | 100% |
| Total | 0 | 1 | 1 | |
| % of Total | 0% | 100% | | |

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

Table H: Applications 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% |
| Applications by persons to whom information the subject of access application relates (see section 54 of the Act) | 0 | 0% |
| Total | 0 | |

Table I: Applications transferred to other agencies.

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

A6

***disability inclusion
action plan***



ballina
shire council

Disability Inclusion Action Plan 2017-2021

prepared by Ballina Shire Council

05/2017

Disability Inclusion Action Plan

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Mayor's Message

I am very pleased to present Ballina Shire Council's Disability Inclusion Action Plan (DIAP) 2017-2021. I am proud of the work that Ballina Shire Council has undertaken over many years to improve access and inclusion in our shire. This DIAP formalises our actions as we continue to work at creating an accessible and inclusive Ballina Shire.

This Disability Inclusion Action Plan (DIAP) has been developed by listening to people with disabilities, their families, carers and local organisations who work with people with disabilities. We aim to ensure that access and inclusion is a key consideration in all areas of our services and operations. This includes:

- Promoting positive community attitudes and behaviours
- Working to ensuring that our built environment is accessible
- That our systems and processes deliver information and services that are accessible and inclusive; and
- Supporting employment opportunities for people with disability.

I would like to thank everyone who has taken the time to contribute his or her ideas. I would particularly like to acknowledge and thank the current and past members of Ballina Shire Council's Disability Access Reference Group (ARG).

The ARG has provided advice to Council on many projects and developments. They have had a key role in increasing Council's awareness of the importance of access and inclusion. The current members of the ARG have guided the development of our DIAP.

Our DIAP sets out actions that Council will follow to ensure that we are creating a community that is inclusive and accessible for all people regardless of ability.

Cr David Wright
Ballina Shire Council Mayor



Overview and Vision

The purpose of this Disability Inclusion Action Plan is to guide Council and the broader community in creating and maintaining an accessible and inclusive community for all residents and visitors, regardless of ability.



The plan has been prepared to meet the requirements of the NSW Disability Inclusion Act 2014 (DIA 2014) which requires all councils in NSW to undertake disability inclusion action planning (DIAP) by 1 July 2017. The DIA 2014 sets out four key areas that all councils must address:

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

The strategies and actions set out in this plan address the key areas listed above. The actions are designed to help provide opportunities for all people, regardless of ability, to lead active fulfilling lives. Council will help to implement our strategies with the aim of increasingly accessible and inclusive Council facilities and services in the shire.

Ballina Shire Council'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 ”

The DIAP is focused on Council's roles and responsibilities but it is not just for Council to follow; it should be seen as a guide for developing and creating partnerships between Council, our residents, local community providers and other levels of government.

Ballina Shire Council has a strong record of promoting access and inclusion. We have our Disability Access Reference Group (ARG), operating for over 20 years. The ARG has provided Council with input and guidance on a range of access issues over the years. One of the most recent achievements of the ARG was advocating for and supporting the construction of a changing place toilet facility in the Ballina CBD.



Summary of Consultation Methods

Partnership with councils in the Northern Rivers region

Ballina Shire forms part of the Northern Rivers Region of NSW. There are seven local councils within this region. Council staff with responsibility for access and inclusion from each council have been meeting regularly for a number of years. Ballina Shire Council along with Byron Shire Council, Clarence Valley Council, Kyogle Shire Council, Lismore City Council and Richmond Valley Council formed a regional partnership to work collaboratively to develop a DIAP for each council. Coffs Harbour City Council also participated in the development phase.

Collaboration between the councils has enabled the sharing of information and resources, which has strengthened partnerships and increased awareness of access and inclusion across the region.

Survey

A joint survey was developed based on the key focus areas found in the NSW DIAP guidelines. The survey was released simultaneously by each council and was available online, hard copies were placed at key locations, advertised through local media, distributed to local service organisations across the region, and promoted extensively. At the completion of the survey period, over 500 responses were received. The data collected can be analysed based on the region as a whole, or at an individual LGA level. Interestingly, similarities emerged across the region. For example, the need for continuous accessible paths of travel and the availability of accessible toilets was identified.

Community Forum

A community forum to assist in developing the DIAP was held in Ballina in May 2016, with over 70 participants from across the region. The purpose of the forum was to gather information and feedback from the community, particularly those with disability experience, and to identify opportunities for developing partnerships within the community.

Regional Stakeholder Analysis

A regional stakeholder analysis was undertaken which identified key groups that would need to be consulted. A targeted consultation plan was developed that saw Council staff teaming up and conducting consultations with key stakeholder groups.

Each partner council conducted local consultation with people with disabilities, carers, service providers and individuals, and the information gathered was shared by all partner councils.

In response to preparing its DIAP, Ballina Shire Council formed an internal Access and Inclusion Team made up of staff from all departments across the organisation. The team assesses current levels of services and identifies opportunities for improvement. It coordinates the delivery of inclusive services and infrastructure to meet the needs of people with disabilities.

Many of the actions listed later in this plan will form part of the ongoing work of the Access and Inclusion Team. Its role is to ensure that access and inclusion are considered to be a key factor in the delivery of Council's services and functions.



Policy and Legislative Context

Ballina Shire Council's DIAP sits under a range of international, Commonwealth and State responses that aim to reduce barriers and increase opportunities for access and inclusion. These are the policy instruments that require Ballina Shire Council to ensure that its services and facilities are accessible and inclusive.

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 Discrimination Act 1992 (DDA)

The Commonwealth Disability Discrimination Act 1992 (DDA) makes it unlawful to discriminate on the basis of disability. Ballina Shire Council, along with other organisations, has an ongoing obligation to ensure that its facilities and services are accessible to all people.

National Disability Strategy (NDS) 2010-2020

The Commonwealth National Disability Strategy (NDS) 2010-2020 sets out a 10-year national plan for improving life for Australians with disability, their families

and carers. The NDS is underpinned by the UN human rights approach. The NDS aims to improve the life experiences of people with disability, their families and carers. The NDS seeks to develop an accessible and inclusive society that provides people with disability opportunities to participate in community life as equal citizens.

Disability (Access to Premises – Buildings) Standards 2010

The national Disability (Access to Premises – Buildings) Standards 2010 aim to improve the accessibility and safety of new or upgraded buildings to address the needs of a range of people including the aged, parents and children and people with disabilities.

New South Wales

Disability Inclusion Act 2014 (NSW)

The Disability Inclusion Act 2014 (NSW) provides the legislative framework to guide state and local government disability inclusion and access planning. The Act supports people with disabilities to access:

- The same human rights as other members of the community, facilitated by government and the community
- Independence and social and economic inclusion within the community
- Choice and control in the pursuit of their goals and the planning and delivery of their supports and services.

In meeting the requirements under the Disability Inclusion Act 2014 for disability inclusion and access planning, Council must:

1. Specify how it will incorporate the UN human rights disability principles into

its dealings with matters relating to people with disabilities.

2. Include strategies to support people with disabilities, for example, strategies to:
 - a) Provide access to buildings, events and facilities
 - b) Provide access to information
 - c) Accommodate the specific needs of people with disabilities
 - d) Support employment of people with disabilities
 - e) Encourage and create opportunities for people with disabilities to access services and activities.
3. Include details of its consultation about the plan with people with disabilities.
4. Explain how the plan supports the goals of the State Disability Inclusion Plan, (i.e. strategies that support the four key DIAP areas).

Additional related legislation and standards for NSW:

 - NSW Anti-Discrimination Act 1977 (ADA)
 - Local Government Act 1993 and Local Government (General) Regulation 2005
 - Disability Standards for Accessible Public Transport 2002
 - Carers (Recognition) Act 2010 (NSW)
 - NSW Disability Inclusion Act (DIA) 2014.
 - National Disability Strategy – NSW Implementation Plan 2012 – 2014.

Ballina Shire Council has a number of plans and policies that its DIAP will work



alongside. Council's principal planning document is "Our Community Our Future", Ballina Shire's Community Strategic Plan (CSP). The CSP has a set of core values which underpin the way Council works as an organisation. Ballina Shire Council's values are: creative, accessible, respectful, energetic, safe.

These values are reflected in the strategies and actions outlined later in this plan. Council's strategies and actions will also inform Council's Delivery Program and Operational Plan.

The DIAP will also work along with a number of additional Council plans including the Active Ageing Plan, the Pedestrian Access and Mobility Plan and the Equal Employment Opportunity Plan. The linkages between Council's plans and policies will assist in ensuring that the needs of people with disability will be included in all aspects of Ballina Shire Council's services, infrastructure and resources.



Figure 1: Relationship between the relevant policy and legislative instruments (Source NSW Disability Inclusion Action Planning Guidelines, November 2015)

Community Profile

What is a disability?

A disability can occur at any time in a person's life; prior to or at birth, as the result of accident, injury, chronic illness, or trauma, during childhood, adulthood or through older age. There is also a diverse range of psychological, biological, social and environmental factors which can impact on an individual's mental health, and can cause a person to experience psychiatric 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, or
- a disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgment or that results in disturbed behaviour.

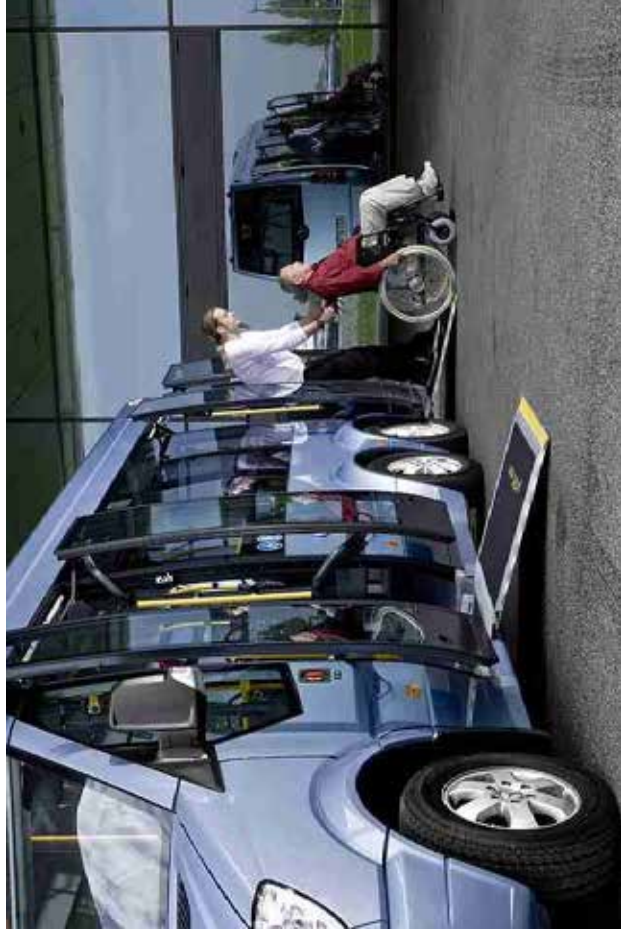
And includes a disability that:

- 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.



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

The Australian Bureau of Statistics conducts regular surveys to measure the incidence of disability in Australia, and 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 most recent survey was conducted across Australia in 2015 and this is the fourth survey of its type since 2003, and the infographic on page 17 provides a summary of the results of the survey.



A profile of people with disability in Australia



The United Nations Convention on the Rights of Persons with Disabilities aims to enhance opportunities for people with disability to participate in all aspects of social and economic life. While there have been many improvements in the lives of people with disability, significant barriers still remain.

The results of the 2015 Survey of Disability, Ageing and Carers provide a profile of people with disability in Australia.



There were **4.3 million** Australians with disability in **2015**



The likelihood of living with disability increases with age, **2 in 5** people with disability were **65 years or older**



Almost **1/3** of people with disability had a profound or severe disability



Around **3 in 5** people with disability* needed assistance with at least one activity of daily life



Around **half** of people with disability used **aids or equipment** to help with their disability



Around **1 in 5** people with disability said their main long-term health condition was a mental or behavioural disorder



People with disability* aged **15-24 years** were **10 times** more likely to report the experience of discrimination than those aged **65 years and over**



People with disability

53% of people with disability participated in the workforce** compared with **83%** of people with **no reported disability**



People with no reported disability

The weekly median income*** of people with **disability** was **\$465**, which was less than half of those with **no reported disability**



\$465 **\$950**

The weekly median income*** of people with **disability** was **\$465**, which was less than half of those with **no reported disability**

*Living in households

**Labour force and income figures are for persons aged between 15 and 64 living in households

Further information is available in Disability, Ageing and Carers, Australia: Summary of Findings 2015 (cat. no. 4430.0) available from the ABS website (www.abs.gov.au). A pdf version of the information sheet is available from the Downloads tab of the publication.

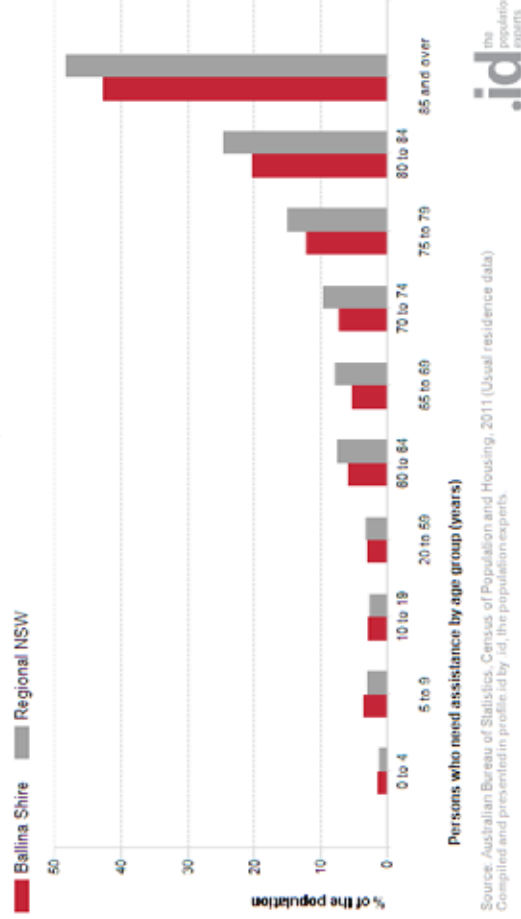
Levels of Disability in Ballina Shire

In 2011 Ballina Shire had a total resident population of 39,273 people, living in 18,074 dwellings with an average household size of 2.35. The census identified that 2,274 residents or 5.8% of our population reported needing help in their day-to-day lives due to disability.

Analysis of the need for assistance of people in Ballina Shire compared to New South Wales shows that there was a higher proportion of people who reported needing assistance with core activities.

Overall, 5.8% of the population reported needing assistance with core activities, compared with 4.9% for New South Wales.

Need for assistance with core activities, 2011



Need for assistance with core activities

Ballina Shire persons (usual residence)

| assistance needed by age group (years) | 2011 | | | 2006 | | | change |
|---|--------------|----------------------|------------|--------------|----------------------|------------|-------------|
| | no. | % of total age group | % NSW | no. | % of total age group | % NSW | |
| 0 to 4 | 29 | 1.4 | 1.0 | 28 | 1.4 | 0.9 | +1 |
| 5 to 9 | 82 | 3.6 | 2.6 | 65 | 2.7 | 1.9 | +17 |
| 10 to 19 | 143 | 2.9 | 2.2 | 110 | 2.1 | 1.6 | +33 |
| 20 to 59 | 542 | 2.9 | 2.4 | 508 | 2.7 | 2.1 | +34 |
| 60 to 64 | 164 | 5.7 | 6.7 | 98 | 4.6 | 5.8 | +66 |
| 65 to 69 | 120 | 5.3 | 7.7 | 87 | 4.6 | 6.5 | +33 |
| 70 to 74 | 132 | 7.2 | 10.6 | 99 | 6.2 | 9.6 | +33 |
| 75 to 79 | 182 | 12.0 | 16.6 | 224 | 13.4 | 15.5 | -42 |
| 80 to 84 | 286 | 20.2 | 26.4 | 332 | 24.7 | 27.0 | -46 |
| 85 and over | 594 | 42.6 | 48.3 | 482 | 46.6 | 47.7 | +112 |
| total persons needing assistance | 2,274 | 5.8 | 4.9 | 2,033 | 5.3 | 4.2 | +241 |

Source: Australian Bureau of Statistics, Census of Population and Housing 2006 and 2011. Compiled and presented in profile.id by .id, the population experts. (Usual residence data)

In Ballina Shire there were 4,246 carers providing unpaid assistance to a person with a disability, long term illness or old age in 2011. 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 | 2011 | | | 2006 | | | change 2006 to 2011 |
|--|---------------|----------------|--------------|---------------|----------------|--------------|------------------------|
| | no. | % regional NSW | % | no. | % regional NSW | % | |
| provided unpaid assistance | 4,246 | 13.2 | 11.7 | 3,648 | 11.5 | 11.7 | +598 |
| no unpaid assistance provided | 25,616 | 79.5 | 79.6 | 24,881 | 78.9 | 79.0 | +735 |
| not stated | 2,370 | 7.4 | 8.7 | 2,720 | 8.6 | 9.5 | -350 |
| total persons aged 15+ | 32,232 | 100.0 | 100.0 | 31,249 | 100.0 | 100.0 | +983 |

Source: Australian Bureau of Statistics, Census of Population and Housing 2006 and 2011. Compiled and presented by .id, the population experts. (Usual residence data)

A Disability Access Reference Group has operated in Ballina Shire Council for over 20 years. The group includes individuals with a range of abilities and lived experiences that 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 disability. Some of the more recent examples include:

- Construction of the first fully Accredited Changing Place toilet facility in NSW
- Alteration of the design templates for the construction of footpaths to improve accessibility
- Construction of an extensive network of accessible shared pathways
- Ongoing condition audits of the pathway network
- Employment of the regional works crew
- Alteration of the design specification for public amenities such as picnic tables, drinking fountains and garbage bins
- Redevelopment of the public swimming pools in Ballina and Alstonville incorporating accessible pool entry ramps and change facilities
- Maintaining a network of accessible unisex toilets
- Providing MLAK keys free of charge to eligible residents.



Changing Places toilet facility in Tamar Street, Ballina

Community Consultation Outcomes

As detailed earlier in this plan, Ballina Shire Council worked collaboratively with neighbouring councils to develop a region-wide approach to consultation. A joint survey was developed which received over 500 responses from people with disabilities, carers, family and friends of people with a disability and a range of local disability service providers.

Councils also undertook additional joint consultation with regional stakeholder groups as well as groups within each LGA. Results of each consultation were shared between the councils in the region. Locally, Ballina Shire Council consulted with the Ballina Community Disability Information Alliance, St Andrews Indigenous Respite group, Ability Links, and vision impaired and deaf communities. Ballina Shire Council's Disability Access Reference Group also provided ongoing feedback in the preparation of this plan.

All consultations were developed to ensure that the four key areas identified by the NSW State Government were addressed, namely:

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

By focusing on these themes Council was able to combine the results of the survey and face-to-face meetings to identify priority areas for each theme and then formulate strategies and actions to address the identified priorities.



Throughout the consultation process, many issues were raised. Some sit within the responsibility of Council, whilst others are beyond the domain of local government. Analysis of the responses from the consultations identified a number of issues that impede the ability of a person with a disability to participate fully in community life.



There are a number of reoccurring issues raised in Ballina Shire that relate to access and inclusion, including:

- Lack of appropriate accessible paths of travel
- Inability to physically gain access into shops and cafes
- Having to ask businesses to put out ramps
- Inappropriate/limited access points along our pathway networks
- Kerb ramps not built to current standards
- Accessible parking bays that do not accommodate rear exiting passengers.



“Disability parking needs readdressing ...most (accessible) parking spots are designed for side entry... a lot of people unload from the rear of the vehicle ... we have to unload into traffic ... which is highly impracticable and dangerous”

- survey respondent

“Some of the shops down River Street cannot be accessed in my wheelchair due to there being a step or large obstacles in the doorway”

- survey respondent

The regional survey had a total of 540 responses across the seven local government areas, with 91 from the Ballina LGA. Overall, 72% of the respondents were individuals, 12% were from organisations and 16% were made on behalf of an organisation.

The majority of respondents from Ballina Shire were aged between 45-64 years. Ballina Island had the most respondents (43%) followed by residents of Lennox Head and Alstonville.

The survey asked respondents to indicate if they identified as having a type of disability. The following table provides a breakdown of what respondents from Ballina Shire identified with. (Please note that responders to the survey were able to tick more than one option and as such the results add up to more than 100%).

| identify as having a/an | percentage of respondents |
|------------------------------|---------------------------|
| hearing impairment | 10% |
| vision impairment | 10% |
| user of mobility aids | 40% |
| mental health issue | 13% |
| intellectual disability | 15% |
| other type of disability | 30% |



The majority of respondents from Ballina Shire identified that they were users of a mobility aid such as a wheelchair or a wheeled walker. This is perhaps a reflection of Ballina Island's suitability for users of mobility aids as for the most part the island itself is relatively flat and well connected via an extensive pathway network.

Respondents were asked to nominate up to three priority areas for each of the key themes. The following section provides a summary of the findings.

1

developing positive community ATTITUDES AND BEHAVIOURS

The survey asked **“What is most important for changing attitudes and behaviours towards people with a disability in the community?”**

Respondents were encouraged to nominate up to three actions. Key responses were:

- Public message campaigns should be developed and supported that highlight inclusion and recognises the rights and contribution of people with disabilities in the community (68%)
- People with disability should be involved in developing communication campaigns regarding inclusion (62%)
- Public events should be accessible (55%)
- Positive images of people with disability should be included in publications and promotions (51%)
- Council staff should be provided with training on access and inclusion (49%).

“The biggest access issue is human attitudes”

- survey respondent



2

creating LIVEABLE COMMUNITIES

The survey asked **“What is most important for making communities liveable and accessible for people with disabilities?”**

Respondents were encouraged to nominate up to three priority areas. Key responses were:

- Encouraging promotion of accessible-for-all design (universal design) in the planning of new housing, infrastructure and buildings (70%)
- Providing continuous accessible paths of travel between facilities and services in town centres and public areas e.g. accessible matting at beaches (68%)
- Providing accessible toilets in all public buildings (62%)
- Ensuring community programs and events are accessible through early consideration of venues, transport, toilets, parking (59%)
- Providing change tables (including adult change tables and hoists) in appropriate locations (20%).

**“Good access is the concern of all
as it benefits everyone”**

- survey respondent



accessible beach matting, Lennox Head

3

supporting access to MEANINGFUL EMPLOYMENT

The survey asked **“What is most important for improving employment opportunities for people with disabilities?”**

Respondents were encouraged to nominate up to three priority areas. Key responses were:

- Changing people’s attitudes (75%)
- Accessible workplaces (65%)
- Designing roles suitable for people with disabilities (54%)
- Inclusive recruitment processes (50%)
- Flexible working hours and locations (39%).

“I’ve tried many times to find work, but the opportunities for me just aren’t there”

- member of the Access Reference Group



members of Ballina Shire Council Regional Works Crew

4

improving access to services through SYSTEMS AND PROCESSES

We asked **“What is most important for improving accessibility of systems and processes?”**

Respondents were encouraged to nominate up to three priority areas. Key responses were:

- Ensuring all information is available in different formats for all abilities (70%)
- Access to communication supports such as hearing loops, touch screens, and translation services (55%)
- Knowing that there are ways to provide feedback and mechanisms for inclusion and accessibility e.g. Council access advisory committees (55%)
- Ensuring feedback and complaint mechanisms are accessible for people with disability (50%)
- Ensuring workplaces’ internal systems and processes are accessible (48%).

“There are so many services and activities that (most) people do and enjoy. These should be available for all folks to enjoy”

- survey respondent



Ballina Shire Council Chambers

Strategies and Actions

The following section sets out the actions that Council will take to promote access and inclusion in response to:

1

**developing positive community
ATTITUDES AND BEHAVIOURS**

2

**creating
LIVEABLE COMMUNITIES**

3







**supporting access to
MEANINGFUL EMPLOYMENT**


4






**improving access to services through
SYSTEMS AND PROCESSES**






River Street, Ballina

| 1. ATTITUDES AND BEHAVIOURS | | | | | | |
|-----------------------------|--|--|--|--|------------|---|
| strategy | action | indicator | responsibility | estimated costs (exclusive of staff time) | time frame | CSP theme/ priority |
| 1.1 | Continue to support the role and function of the Ballina Shire Access Reference Group (ARG) | meetings held | Strategic and Community Facilities Group | \$0 integrated into existing access and inclusion activities | ongoing |  CC 2.3 Assist disadvantaged groups in our community |
| | Work with community event organisers to ensure that their events are inclusive and accessible | participation rates of people with disability at community events | Strategic and Community Facilities Group Events Support Officer | \$0 integrated into existing activities | 1 year |  CC 2.3 Assist disadvantaged groups in our community |
| 1.2 | prepare inclusion and access guidelines for cultural and community events | images included | Corporate Communications | \$0 integrated into existing activities | ongoing |  CC2.2 Create events and activities that promote interaction and education as well as a sense of place |
| | review Council events and implement strategies to improve access | | | | | |
| 1.3 | Incorporate images of people with disability into plans and corporate documents | training conducted | Risk and Human Resources | \$0 integrated into existing training program | ongoing |  CC2.3 Assist disadvantaged groups in our community |
| | Council documents and websites to include people with a disability | | | | | |
| 1.4 | Increase Council staff awareness of access and inclusion | Council's Access and Inclusion Team to monitor articles in Community Connect | Strategic and Community Facilities Group | \$0 integrated into existing access and inclusion activities | ongoing |  CC2.3 Assist disadvantaged groups in our community |
| | conduct disability awareness training for staff | | | | | |
| 1.5 | ensure that our systems and services meet the needs of people with disabilities | articles in Community Connect | Strategic and Community Facilities Group | \$0 integrated into existing access and inclusion activities | ongoing |  CC2.3 Assist disadvantaged groups in our community |
| | utilise quarterly Community Connect publication to highlight the work of Council's Disability Access Reference Group | | | | | |

| 2. LIVEABLE COMMUNITIES | | | | | | |
|--|--|--|--|---|------------|--|
| strategy | action | indicator | responsibility | estimated costs (exclusive of staff time) | time frame | CSP theme/ priority |
| 2.1 Assess the suitability of existing community facilities | undertake disability access audits of Council's community facilities | audits undertaken | Strategic and Community Facilities Group | \$ 0 integrated into existing access and inclusion activities | |  <p>CC 1.3 Monitor the built infrastructure and service delivered to the community to ensure relevant standards are met</p> |
| | implement a program to promote the location of accessible public toilets | accessible toilets listed on Council's website and the national toilet map | Strategic and Community Facilities Group | \$ 0 integrated into existing access and inclusion activities | 1 year | |
| 2.3 Maintain a network of Continuous Accessible Paths of Travel (CAPT) | continue to construct CAPT and repair sections as required | additional CAPT constructed all new community amenities to be accessible via CAPT | Civil Services Group | \$ 0 integrated into existing Civil Services works program | ongoing | |
| | ensure access and inclusion outcomes are key criteria in all new infrastructure projects | universal accessible open space and streetscapes constructed | Strategic and Community Facilities Group | \$ 0 integrated into existing access and inclusion activities | ongoing | |
| 2.4 Provide access to streetscapes and community spaces | develop accessible design guidelines for Ballina Shire | guidelines developed | Civil Services Group | | 2 years | |

| 3. MEANINGFUL EMPLOYMENT | | | | | | |
|--------------------------|--|--|--|--|------------|--|
| strategy | action | indicator | responsibility | estimated costs (exclusive of staff time) | time frame | CSP theme/ priority |
| 3.1 | Maintain employment opportunities for people with disabilities | continue to support the employment of the Regional Works Crew | Regional Works Crew maintained | \$ 0 integrated into existing staffing costs | ongoing |  <p>CC 2.3 Assist disadvantaged groups in our community</p> |
| 3.2 | Increase opportunities for people with disabilities to enter the workforce | Implement disability employment audit program | audit completed | \$ 0 integrated into planned Risk and Human Resources activity | 2 years |  <p>CC 2.3 Assist disadvantaged groups in our community</p>  <p>PE 2.2 Enhance transport and other business networks</p> |
| | | register as an employment provider under the NDIS | Ballina Shire Council registered with the NDIS | | | |
| 3.3 | Increase awareness of working with people with a disability | provide access and inclusion training to all new staff | Risk and Human Resources | \$ 0 integrated into existing training program | 2 years |  <p>CC2.3 Assist disadvantaged groups in our community</p> |
| 3.4 | Improve opportunities for participation in Council's workforce | ensure recruitment methods provide people with a disability the opportunity to apply for positions | Risk and Human Resources | \$ 0 integrated into planned Risk and Human Resources activity | ongoing |  <p>CC2.3 Assist disadvantaged groups in our community</p> |

| 4. SYSTEMS AND PROCESSES | | | | | | |
|--|---|---|--|---|------------|---|
| strategy | action | indicator | responsibility | estimated costs (exclusive of staff time) | time frame | CSP theme/ priority |
| 4.1 Council information is accessible to all people regardless of ability | provided training to staff in the creation of accessible documents | Council information is available in a range of formats that meet the needs of people with a disability | Risk and Human Resources | \$ 0 integrated into existing training program | 1 year |  EL 1.1 Facilitate and develop strong relationships and partnerships with the community |
| | audit of Council's website to be compliant with WCAG 2.0 AA | Council documents and websites meet the requirements of the WCAG 2.0 AA | | | | |
| 4.2 People of all abilities have the opportunity to participate in community process | ensure that any new community facilities with meeting rooms incorporate hearing loops | new facilities are equipped with hearing loop systems | Strategic and Community Facilities Group | \$ 0 integrated into the building design process | ongoing |  EL 1.2 Involve our community in the planning and decision making process of Council |
| 4.3 Ensure that Council's community engagement processes are accessible and inclusive | provided training to staff on inclusive community engagement | people with disabilities have the opportunity to participate in community consultations interpreter provided for Council meetings and community consultations upon request | all of Council | \$ 90 per hour of interpreter services | ongoing |  EL 1.2 Involve our community in the planning and decision making process of Council |

Monitoring and Evaluation

Ballina Shire Council's Access and Inclusion Team will oversee and monitor the implementation of Council's DIAP. The actions will be integrated into Council's Delivery Program and progress on the plan will be reported each quarter.

The DIAP and its actions will become a permanent agenda item for Council's Access Reference Group (ARG). The ARG will suggest modifications of strategies and actions to ensure the anticipated outcomes are met. Council's Strategic and Community Facilities Group will continue to service the ARG and report on the actions arising out of the DIAP.

Many of the actions in the DIAP are a continuation of the work Council is already doing and will continue to do. Some of the actions listed in the DIAP are not funded and the funds will be subject to Council's annual budget process. When Council constructs new facilities or amenities the needs of people with a disability will become a key consideration in the process.

Council understands it has a legal responsibility to provide services and facilities that do not discriminate against people with a disability. Council will continue to improve access and inclusion to its services and facilities. This DIAP is a demonstration of Council's commitment to continually improving the Ballina Shire community to meet the needs of all residents regardless of ability.





ballina
shire council

A7

capital expenditure

Operational Plan Review
Capital Expenditure - Planning and Environmental Health Division - 2020/21
30-June-2021

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Total | Design / Consent Complete | Construction | | Status |
|--|---|---------------------|---------------------------|------------------|---------------------|------------------|--------------------|-------------|------------------|-------------|---------------------------|--------------|-----------|--|
| | | | | | | | | | | | | Commence | Complete | |
| Open Spaces | | | | | | | | | | | | | | |
| 2160 | Wollongbar Skate Park | 500,000 | 400,000 | 40,000 | | 440,000 | 352,000 | 80 | 366,300 | 83 | Complete | Complete | Complete | |
| 6532 | Wollongbar District Park | 1,300,000 | 952,000 | 21,000 | (70,000) | 903,000 | 234,500 | 26 | 1,340,500 | 148 | Complete | May-21 | Dec-21 | |
| 4586 | Various Shelters and BBQs | 175,000 | 0 | | 75,000 | 75,000 | 15,700 | 21 | 101,400 | 135 | Complete | Apr-21 | Oct-21 | Local Roads and Community Infrastructure (LRCI) Fund - Round Two |
| 4588 | Fawcett Park Shelters and BBQs | 20,000 | 0 | | 20,000 | 20,000 | 22,200 | 111 | 22,200 | 111 | Complete | Apr-21 | Complete | LRCI Funding - Round One |
| 4589 | Missingham Park Shelters and BBQs | 20,000 | 0 | | 20,000 | 20,000 | 18,400 | 92 | 18,400 | 92 | Complete | Apr-21 | Complete | LRCI Funding - Round One |
| 4767 | Condon Park, Ballina - Surface | 55,000 | 55,000 | | | 55,000 | 29,200 | 53 | 29,200 | 53 | Complete | Complete | Complete | |
| 4768 | Coastal Grove, Ballina Heights - Surface | 65,000 | 65,000 | | | 65,000 | 51,500 | 79 | 51,500 | 79 | Complete | Complete | Complete | |
| 4769 | Meldrum Park, Ballina - Shade Shelter | 50,000 | 50,000 | | | 50,000 | 6,800 | 14 | 6,800 | 14 | Complete | May-21 | Aug-21 | |
| 4770 | Missingham Park, Ballina - Design | 25,000 | 25,000 | | | 25,000 | 8,800 | 35 | 24,600 | 98 | Jun-21 | Uncertain | Uncertain | Design only |
| 4771 | Compton Drive, Ballina - Dog Exercise Area | 15,000 | 15,000 | | | 15,000 | 10,600 | 71 | 10,600 | 71 | Complete | May-21 | Jun-21 | |
| 5488 | Crown Reserve Improvements | 28,000 | 28,000 | | | 28,000 | 18,700 | 67 | 18,700 | 67 | Complete | On-going | On-going | |
| 6501 | Killen Falls - Plan of Management | 53,000 | 53,000 | | | 53,000 | 58,900 | 111 | 58,900 | 111 | Complete | Complete | Complete | |
| 6503 | Ocean Breeze Reserve, Lennox Head - Equipment | 90,000 | 90,000 | | | 90,000 | 1,400 | 2 | 1,400 | 2 | Complete | May-21 | Aug-21 | |
| 6531 | Ross Park, Lennox Head - Redevelopment | 707,500 | 707,500 | | (457,500) | 250,000 | 8,500 | 3 | 8,500 | 3 | May-21 | May-21 | Sep-21 | LRCI Funding - Round One - \$250,000 |
| 6545 | Riverview Park, Ballina - Equipment | 94,000 | 94,000 | | | 94,000 | 500 | 1 | 87,100 | 93 | Complete | Apr-21 | Aug-21 | Equipment ordered |
| 2372 | Pop Denison, Ballina - Master Plan | 1,045,000 | 945,000 | 75,000 | (834,000) | 186,000 | 164,000 | 88 | 254,500 | 137 | Complete | Apr-21 | Dec-21 | |
| 2544 | Elizabeth Anne Brown Park, Alstonville - Monument | 12,000 | 0 | | 10,000 | 10,000 | 11,800 | 118 | 11,800 | 118 | Complete | Complete | Complete | |
| Sub Total | | 4,254,500 | 3,479,500 | 136,000 | (1,236,500) | 2,379,000 | 1,013,500 | 43 | 2,412,400 | 101 | | | | |
| Sports Fields | | | | | | | | | | | | | | |
| 2136 | Wollongbar - Irrigation and Drainage | 507,000 | 200,000 | 296,000 | (200,000) | 296,000 | 317,700 | 107 | 317,700 | 107 | Complete | Complete | Complete | |
| 2305 | Ballina Heights - Drainage and Layout | 150,000 | 0 | 149,000 | | 149,000 | 84,900 | 57 | 149,300 | 100 | Complete | Feb-21 | Aug-21 | Some works deferred to 2021/22 due to wet weather and season commencing |
| 2446 | EPIQ Fields, Lennox Head - Lighting | 500,000 | 0 | 415,000 | | 415,000 | 447,800 | 108 | 447,800 | 108 | Complete | Complete | Complete | |
| 2504 | Quays Reserve, Ballina - Surface and Irrigation | 80,000 | 80,000 | | | 80,000 | 49,700 | 62 | 49,700 | 62 | Complete | Complete | Complete | |
| 2505 | Sports Fields - Surface Upgrades | 70,000 | 70,000 | | | 70,000 | 57,300 | 82 | 57,300 | 82 | Complete | Complete | Complete | |
| 2506 | Sports Fields - Fencing | 50,000 | 50,000 | | | 50,000 | 16,400 | 33 | 47,200 | 94 | Complete | Complete | Complete | |
| 2515 | Ballina Heights - Lighting | 200,000 | 200,000 | | | 200,000 | 33,900 | 17 | 217,900 | 109 | Complete | Complete | Complete | LRCI Funding - Round One |
| 2541 | Improvements | 261,000 | 0 | | | 0 | 1,700 | 100 | 1,700 | 100 | Complete | Jul-21 | Nov-21 | LRCI Funding - Round Two |
| 2542 | Kingsford Smith | 3,000,000 | 0 | | 100,000 | 100,000 | 0 | 0 | 45,000 | 45 | Complete | Jul-21 | May-23 | |
| Sub Total | | 4,818,000 | 600,000 | 860,000 | (100,000) | 1,360,000 | 1,009,400 | 74 | 1,333,600 | 98 | | | | |
| Public Amenities | | | | | | | | | | | | | | |
| 4590 | Public Amenities - Various | 180,000 | | | 80,000 | 80,000 | 0 | 0 | 0 | 0 | Complete | Apr-21 | Oct-21 | LRCI Funding - Round Two |
| 4591 | Regatta Avenue, Ballina (Naval Museum) | 50,000 | | | | 0 | 0 | 100 | 0 | 100 | Complete | Jul-21 | Oct-21 | LRCI Funding - Round Two |
| 4787 | Wardell | 160,000 | 160,000 | | (100,000) | 60,000 | 56,200 | 94 | 60,900 | 102 | Complete | Complete | Complete | |
| 5893 | Kerr Street | 139,000 | 0 | 139,000 | (30,000) | 109,000 | 108,300 | 99 | 108,300 | 99 | Complete | Complete | Complete | |
| Sub Total | | 529,000 | 160,000 | 139,000 | (50,000) | 249,000 | 164,500 | 66 | 169,200 | 68 | | | | |
| Total - Open Spaces | | 9,601,500 | 4,239,500 | 1,135,000 | (1,386,500) | 3,988,000 | 2,187,400 | 55% | 3,915,200 | 98% | | | | |
| Strategic Planning | | | | | | | | | | | | | | |
| 2105 | Community Gallery | 91,000 | 0 | | 91,000 | 91,000 | 71,900 | 79 | 71,900 | 79 | Complete | Complete | Complete | |
| 2522 | Streets as Shared Spaces | 143,000 | 0 | | 143,000 | 143,000 | 165,400 | 116 | 165,400 | 116 | Complete | Complete | Complete | |
| Total - Strategic Planning | | 234,000 | 0 | 0 | 234,000 | 234,000 | 237,300 | 101% | 237,300 | 101% | | | | |
| Public and Environmental Health | | | | | | | | | | | | | | |
| 2172 | Shaws Bay Coastal Management Program | 2,121,000 | 894,500 | | 325,500 | 1,220,000 | 1,048,700 | 86 | 1,048,700 | 86 | Complete | Complete | Complete | Expenditure still to be incurred on transport and disposal of contaminated waste |
| 1667 | Rangers Equipment | 20,000 | 20,000 | | (8,000) | 12,000 | 12,100 | 101 | 12,100 | 101 | Complete | Complete | Complete | |
| Total - Public and Environmental Health | | 2,141,000 | 914,500 | 0 | 317,500 | 1,232,000 | 1,060,800 | 86% | 1,060,800 | 86% | | | | |
| Total - Planning and Environmental Health | | 11,976,500 | 5,154,000 | 1,135,000 | (835,000) | 5,454,000 | 3,485,500 | 64% | 5,213,300 | 96% | | | | |

**Operational Plan Review
Capital Expenditure - Corporate and Community Division - 2020/21
30-June-2021**

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Total | Design / Consent Complete | Construction | | Status | |
|---|--|---------------------|---------------------------|------------------|---------------------|------------------|--------------------|------------|------------------|-------------|---------------------------|--------------|-----------|--|---|
| | | | | | | | | | | | | Commence | Complete | | |
| Airport | | | | | | | | | | | | | | | |
| 3858 | Runway Widening / Lengthening | 25,500,000 | 2,000,000 | | (1,800,000) | 200,000 | 170,800 | 85 | 213,900 | 107 | Dec-21 | Jan-22 | Dec-22 | Planning approvals obtained and amended funding agreement application submitted. | |
| 4170 | Lighting Equip Room / Pilot Activated Light | 370,000 | 0 | 315,000 | (165,000) | 150,000 | 168,000 | 112 | 344,700 | 230 | Complete | Complete | Complete | | |
| 4791 | Passenger Screening | 405,000 | 405,000 | | (200,000) | 205,000 | 413,600 | 202 | 413,600 | 202 | Complete | Complete | Complete | | Equipment acquired and to be installed as part of terminal upgrade project. |
| 6319 | Apron Upgrades | 1,600,000 | 0 | | 200,000 | 200,000 | 113,300 | 57 | 116,300 | 58 | Complete | Jun-21 | Dec-21 | | |
| 6483 | Car Park, Solar and Boom Gates | 5,000,000 | 2,000,000 | | (1,700,000) | 300,000 | 168,300 | 56 | 250,700 | 84 | Jun-21 | Jun-21 | Dec-21 | | Design works tender reported to July Ordinary Council meeting. |
| 6518 | Baggage Area | 2,050,000 | 0 | | 50,000 | 50,000 | 400 | 1 | 24,600 | 49 | Jun-21 | Jun-21 | Dec-21 | | |
| | Sub Total | 34,925,000 | 4,405,000 | 315,000 | (3,615,000) | 1,105,000 | 1,034,400 | 94 | 1,363,800 | 123 | | | | | |
| Camping Ground | | | | | | | | | | | | | | | |
| 2375 | Flat Rock | 55,000 | 20,000 | 35,000 | (30,000) | 25,000 | 24,800 | 99 | 24,800 | 99 | N/A | Complete | Complete | | |
| | Sub Total | 55,000 | 20,000 | 35,000 | (30,000) | 25,000 | 24,800 | 99 | 24,800 | 99 | | | | | |
| Property | | | | | | | | | | | | | | | |
| 2320 | Southern Cross Industrial - Boeing Avenue | 7,000,000 | 0 | 184,000 | | 184,000 | 48,000 | 26 | 135,400 | 74 | Feb-21 | On Hold | On Hold | DA lodged for subdivision of lots | |
| 2325 | Wollongbar Urban Expansion Area - Stage 3 | 5,700,000 | 4,400,000 | 0 | (2,400,000) | 2,000,000 | 1,321,200 | 66 | 2,761,500 | 138 | Complete | Jan-21 | Sep-21 | Civil works scheduled to be completed September 2021. | |
| 2326 | 54 North Creek Road | 2,000,000 | 0 | | 17,000 | 17,000 | 17,000 | 100 | 17,000 | 100 | Complete | Complete | Complete | | |
| 2327 | Henderson Land - Infrastructure Contribution | 200,000 | 0 | | 0 | 0 | 0 | 100 | 0 | 100 | Complete | N/A | N/A | Infrastructure contribution works confirmed with adjoining developer. | |
| 2335 | 89 Tamar Street - Air Conditioning | 25,000 | 0 | | 25,000 | 25,000 | 0 | 0 | 0 | 0 | Complete | Complete | Complete | Works completed - invoices to be finalised | |
| 2336 | Shelly Beach Café | 83,000 | 40,000 | 36,000 | | 76,000 | 67,300 | 89 | 70,200 | 92 | Complete | Complete | Complete | | |
| | Sub Total | 83,000 | 4,440,000 | 220,000 | (2,358,000) | 2,302,000 | 1,453,500 | 63 | 2,984,100 | 130 | | | | | |
| | Total - Commercial Services | 35,063,000 | 8,865,000 | 570,000 | (6,003,000) | 3,432,000 | 2,512,700 | 73% | 4,372,700 | 127% | | | | | |
| Community Facilities | | | | | | | | | | | | | | | |
| 4789 | Kentwell Centre - Air-conditioning | 0 | 72,000 | | (72,000) | 0 | 0 | 100 | 0 | 100 | N/A | N/A | N/A | | |
| 4789 | Visitor Centre - Air-conditioning | 30,000 | 0 | | 30,000 | 30,000 | 29,300 | 98 | 29,300 | 98 | Complete | Complete | Complete | | |
| 6538 | Kentwell Centre - Solar | 14,000 | 0 | 14,000 | | 14,000 | 14,000 | 100 | 20,900 | 149 | Complete | Complete | Complete | | |
| 6913 | Ballina Surf Club - Various | 50,000 | 0 | 12,900 | | 12,900 | 28,900 | 224 | 28,900 | 224 | Complete | Complete | Complete | | |
| 2532 | Mens Shed | 100,500 | | | 100,500 | 100,500 | 49,500 | 49 | 49,500 | 49 | Complete | Jan-21 | Aug-21 | Works commenced | |
| 7899 | Lennox Head Cultural Centre - Refurbishment | 2,464,000 | 920,000 | 32,400 | (251,000) | 701,400 | 700,900 | 100 | 700,900 | 100 | Complete | Complete | Complete | | |
| 7928 | Alstonville Cultural Centre - Refurbishment | 484,000 | 460,000 | 24,000 | (284,000) | 200,000 | 54,300 | 27 | 54,300 | 27 | Dec-21 | Uncertain | Uncertain | Tender closed for detailed design. Tender reported to July Ordinary meeting. | |
| New | Ballina Indoor Sports Centre - Basketball Return | 15,000 | 0 | | 15,000 | 15,000 | 14,100 | 94 | 14,100 | 94 | Complete | Complete | Complete | | |
| 7990 | Richmond Room | 12,000 | 0 | | 12,000 | 12,000 | 13,900 | 116 | 13,900 | 116 | Complete | Complete | Complete | | |
| 4193 | Naval Museum | 48,000 | 0 | 48,000 | | 48,000 | 1,600 | 3 | 1,600 | 3 | Dec-21 | Uncertain | Uncertain | Application submitted to Crown Lands to gain owner consent for DA. | |
| 4751 | Halls - Various | 157,000 | 0 | | 0 | 0 | 0 | 100 | 0 | 100 | Complete | Jul-21 | Nov-21 | LRCI Funding - Round Two | |
| 4760 | Lennox CWA Hall - Painting, Floor, AC | 25,000 | 25,000 | | (5,000) | 20,000 | 20,000 | 100 | 20,000 | 100 | Complete | Complete | Complete | | |
| 4761 | Wollongbar Hall - Building Maintenance | 24,000 | 24,000 | | | 24,000 | 21,400 | 89 | 21,400 | 89 | Complete | Complete | Complete | | |
| 4762 | Wigmore Hall - Painting, Carpets | 14,000 | 14,000 | | (14,000) | 0 | 500 | 100 | 500 | 100 | Complete | Aug-21 | Oct-21 | Awaiting contractor to commence painting. | |
| 4763 | Wardell Hall - Building Maintenance | 62,000 | 62,000 | | | 62,000 | 82,500 | 133 | 95,300 | 154 | Complete | Complete | Complete | LRCI Funding - Round One - \$20,000 | |
| 4764 | Pimlico Hall - Building Maintenance | 95,000 | 95,000 | | | 95,000 | 60,700 | 64 | 60,700 | 64 | Complete | Complete | Complete | LRCI Funding - Round One - \$50,000 | |
| 4765 | Northlakes Hall - Building Maintenance | 8,000 | 8,000 | | | 8,000 | 500 | 6 | 500 | 6 | Complete | Apr-21 | Jul-21 | | |
| 4766 | Newrybar Hall - Building Maintenance | 9,000 | 9,000 | | | 9,000 | 0 | 0 | 2,100 | 23 | Complete | Apr-21 | Jul-21 | | |
| | Sub Total | 3,611,500 | 1,689,000 | 131,300 | (468,500) | 1,351,800 | 1,092,100 | 81 | 1,113,900 | 82 | | | | | |
| Swimming Pools | | | | | | | | | | | | | | | |
| 2220 | Alstonville Swimming Pool | 400,000 | 400,000 | (108,000) | 10,000 | 302,000 | 313,300 | 104 | 313,300 | 104 | Complete | Complete | Complete | | |
| Administration Centre and Depot Facilities | | | | | | | | | | | | | | | |
| 1350 | Depot - Workshop / Power / Roof | 681,000 | 594,000 | 27,000 | (340,000) | 281,000 | 31,100 | 11 | 31,100 | 11 | Complete | May-21 | Oct-21 | Contractor commenced works. | |
| 1351 | Depot - Open Spaces | 149,000 | 120,000 | 29,000 | (149,000) | 0 | 0 | 100 | 0 | 100 | N/A | N/A | N/A | Works currently being reviewed as part of Depot Masterplan. | |
| 2276 | Depot - Solar | 120,000 | 120,000 | | (120,000) | 0 | 0 | 100 | 0 | 100 | Jun-21 | Jul-21 | Sep-21 | Solar to commence on completion of workshop extension | |
| 2290 | Administration Centre - Solar | 50,000 | 90,000 | | (40,000) | 50,000 | 48,800 | 98 | 48,800 | 98 | Complete | Complete | Complete | | |
| 4587 | Administration Centre - Foyer | 75,000 | 0 | | 0 | 0 | 24,500 | 100 | 61,300 | 100 | Jul-21 | Sep-21 | Oct-21 | Elevator parts have been ordered and contractor engaged. | |
| | Sub Total | 1,075,000 | 924,000 | 56,000 | (649,000) | 331,000 | 104,400 | 32 | 141,200 | 43 | | | | | |
| Plant and Fleet | | | | | | | | | | | | | | | |
| 2215 | Light Vehicles and Heavy Plant (Net) | 3,194,000 | 2,727,100 | 467,000 | (429,000) | 2,765,100 | 1,171,700 | 42 | 1,347,600 | 49 | N/A | On-going | On-going | | |
| | Total - Facilities Management | 8,280,500 | 5,740,100 | 546,300 | (1,536,500) | 4,749,900 | 2,681,500 | 56% | 2,916,000 | 61% | | | | | |
| | Total - Corporate and Community | 43,343,500 | 14,605,100 | 1,116,300 | (7,539,500) | 8,181,900 | 5,194,200 | 63% | 7,288,700 | 89% | | | | | |

Operational Plan Review
Capital Expenditure - Asset Management and Emergency Services - 2020/21
30-June-2021

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Total | Design / Consent Complete | Construction | | Status |
|---------------------------|--|---------------------|---------------------------|----------------|---------------------|------------------|--------------------|------------|------------------|-------------|---------------------------|--------------|-----------|--|
| | | | | | | | | | | | | Commence | Complete | |
| Asset Management | | | | | | | | | | | | | | |
| 2216 | Surveying Equipment | 50,000 | 0 | | 50,000 | 50,000 | 49,900 | 100 | 49,900 | 100 | N/A | Complete | Complete | |
| 2236 | Bus Shelters | 22,000 | 0 | | 22,000 | 22,000 | 9,900 | 45 | 9,900 | 45 | N/A | Complete | Complete | |
| | Sub Total | 72,000 | 0 | 0 | 72,000 | 72,000 | 59,800 | 83 | 59,800 | 83 | | | | |
| Emergency Services | | | | | | | | | | | | | | |
| 1818 | Lennox Head Rural Fire Service Shed | 900,000 | 900,000 | | (700,000) | 200,000 | 82,900 | 41 | 1,160,200 | 580 | Complete | Jul-21 | Dec-21 | Tender accepted by Council and works scheduled for 2021/22 |
| 6914 | SES Building | 25,000 | 0 | 25,000 | | 25,000 | 19,300 | 77 | 19,300 | 77 | Jun-21 | Uncertain | Uncertain | Site options still under review |
| | Sub Total | 925,000 | 900,000 | 25,000 | (700,000) | 225,000 | 102,200 | 45 | 1,179,500 | 524 | | | | |
| NEWLOG | | | | | | | | | | | | | | |
| 8976 | Light Vehicles | 63,000 | 63,000 | | | 63,000 | 0 | 0 | 0 | 0 | N/A | Jul-21 | Jul-21 | Vehicles ordered during March - arrive July |
| | Sub Total | 63,000 | 63,000 | 0 | 0 | 63,000 | 0 | 0 | 0 | 0 | | | | |
| | Total - Asset Management / Emergency Services | 1,060,000 | 963,000 | 25,000 | (628,000) | 360,000 | 162,000 | 45% | 1,239,300 | 344% | | | | |

Capital Expenditure - Resource Recovery - 2020/21
30-June-2021

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Expended | Design / Consent Complete | Construction | | Status |
|-----------|--|---------------------|---------------------------|----------------|---------------------|------------------|--------------------|------------|----------------|------------|---------------------------|--------------|----------|--|
| | | | | | | | | | | | | Commence | Complete | |
| 3857 | Resource Recovery Centre - Roof Replacement | 380,000 | 380,000 | | (375,000) | 5,000 | 600 | 12 | 600 | 12 | Complete | Jul-21 | Dec-21 | Tender accepted by Council and works scheduled for 2021/22 |
| 6487 | Resource Recovery Centre - Office and Load-out | 75,000 | 50,000 | | 25,000 | 75,000 | 77,600 | 103 | 77,600 | 103 | Complete | Complete | Complete | |
| 6540 | Resource Recovery Centre - Solar | 75,000 | 75,000 | | (75,000) | 0 | 0 | 100 | 0 | 100 | Complete | Jul-21 | Dec-21 | Tender accepted by Council and works scheduled for 2021/22 |
| | Total - Resource Recovery | 530,000 | 505,000 | 0 | (425,000) | 80,000 | 78,200 | 98% | 78,200 | 98% | | | | |

**Operational Plan Review
Capital Expenditure - Water Operations - 2020/21
30-June-2021**

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Total | Design / Consent Complete | Construction | | Status |
|--------------------------------------|---|---------------------|---------------------------|----------------|---------------------|------------------|--------------------|------------|------------------|-------------|---------------------------|--------------|----------|--|
| | | | | | | | | | | | | Commence | Complete | |
| Main Renewals | | | | | | | | | | | | | | |
| 7000.3946 | Main Renewals - Recurrent Works | 12,000 | 470,000 | | (444,000) | 26,000 | 32,800 | 126 | 33,100 | 127 | N/A | On-going | On-going | |
| 7000.4712 | Main Renewals - Burnet Street | 0 | 0 | 112,000 | (112,000) | 0 | 0 | 100 | 0 | 100 | Complete | Complete | Complete | |
| 7000.4713 | Main Renewals - Alstonville | 526,000 | 0 | | 526,000 | 526,000 | 526,200 | 100 | 526,200 | 100 | Complete | Complete | Complete | |
| 7000.4714 | Main Renewals - Grant Street | 50,000 | 0 | | 50,000 | 50,000 | 49,900 | 100 | 49,900 | 100 | Complete | Complete | Complete | |
| 7000.4719 | Main Renewals - Biala Place | 41,000 | 0 | | 41,000 | 41,000 | 41,600 | 101 | 41,600 | 101 | Complete | Complete | Complete | |
| 7000.4721 | Main Renewals - Bugden Avenue | 92,000 | 0 | | 92,000 | 92,000 | 93,200 | 101 | 93,200 | 101 | Complete | Complete | Complete | |
| 7000.4723 | Main Renewals - High and Park Street | 206,000 | 0 | | 258,000 | 258,000 | 257,700 | 100 | 257,700 | 100 | Complete | Complete | Complete | |
| 7000.4724 | Main Renewals - Kays Lane | 5,000 | 0 | | 5,000 | 5,000 | 8,600 | 172 | 8,600 | 172 | Complete | Complete | Complete | |
| 7000.4726 | Main Renewals - Cawarra Street | 47,000 | 0 | | 47,000 | 47,000 | 46,700 | 99 | 46,700 | 99 | Complete | Complete | Complete | |
| 7000.4747 | Main Renewals - Suvla Street | 40,000 | 0 | | 120,000 | 120,000 | 172,600 | 144 | 172,600 | 144 | Complete | Complete | Complete | |
| 7000.475 | Main Renewals - Crane Street | 125,000 | 0 | | 125,000 | 125,000 | 321,200 | 257 | 321,700 | 257 | Complete | Mar-21 | Jun-21 | |
| | Sub Total | 1,144,000 | 470,000 | 112,000 | 708,000 | 1,290,000 | 1,550,500 | 120 | 1,551,300 | 120 | | | | |
| Reservoirs | | | | | | | | | | | | | | |
| 7001.3854 | Reservoir - Basalt Court - Access Upgrade | 322,000 | 0 | 322,000 | | 322,000 | 16,600 | 5 | 287,300 | 89 | Complete | Jan-21 | Aug-21 | Contract awarded |
| | Sub Total | 322,000 | 0 | 322,000 | 0 | 322,000 | 16,600 | 5 | 287,300 | 89 | | | | |
| Miscellaneous | | | | | | | | | | | | | | |
| 7002.3863 | Telemetry | 10,000 | 10,000 | | | 10,000 | 3,000 | 30 | 3,000 | 30 | N/A | On-going | On-going | |
| 7002.3866 | Telemetry Ethernet | 400,000 | 0 | 92,000 | (85,000) | 7,000 | 23,000 | 329 | 23,000 | 329 | Complete | Complete | Complete | |
| 7002.4748 | Wastewater Network - EPIQ DSP | 163,000 | 0 | | 163,000 | 163,000 | 129,500 | 79 | 129,500 | 79 | Complete | Complete | Complete | |
| 7002.5311 | Water Network Master Plan | 140,000 | 0 | 41,000 | 70,000 | 111,000 | 48,900 | 44 | 116,700 | 105 | Complete | Jun-19 | Aug-21 | |
| | Sub Total | 713,000 | 10,000 | 133,000 | 148,000 | 291,000 | 204,400 | 70 | 272,200 | 94 | | | | |
| Plant and Miscellaneous | | | | | | | | | | | | | | |
| 7008 | Plant and Equipment | 123,000 | 123,000 | | | 123,000 | 36,000 | 29 | 36,000 | 29 | N/A | On-going | On-going | |
| | Sub Total | 123,000 | 123,000 | 0 | 0 | 123,000 | 36,000 | 29 | 36,000 | 29 | | | | |
| Pumping Stations | | | | | | | | | | | | | | |
| 7005.3870 | Basalt Court - Booster | 415,000 | 0 | 46,000 | | 46,000 | (3,000) | -7 | (3,000) | -7 | Complete | Complete | Complete | |
| 7005.3899 | East Ballina - Booster | 665,000 | 0 | 6,000 | | 6,000 | 6,700 | 112 | 6,700 | 112 | Complete | Complete | Complete | |
| | Sub Total | 1,080,000 | 0 | 52,000 | 0 | 52,000 | 3,700 | 7 | 3,700 | 7 | | | | |
| Trunk Mains | | | | | | | | | | | | | | |
| 7006.3922 | East Ballina - Booster | 375,000 | 0 | 32,000 | | 32,000 | 90,400 | 283 | 90,400 | 283 | Complete | Complete | Complete | |
| | Sub Total | 375,000 | 0 | 32,000 | 0 | 32,000 | 90,400 | 283 | 90,400 | 283 | | | | |
| Treatment Plant (Marom Creek) | | | | | | | | | | | | | | |
| 7007.3933 | Marom Creek - Upgrade | 4,180,000 | 1,680,000 | | (1,660,000) | 20,000 | 2,000 | 10 | 25,400 | 127 | Complete | May-21 | Aug-22 | Planning consent issued later than anticipated - |
| 7007.3943 | Marom Creek - Renewals | 28,000 | 28,000 | | | 28,000 | 1,100 | 4 | 1,100 | 4 | N/A | On-going | On-going | |
| | Sub Total | 4,208,000 | 1,708,000 | 0 | (1,660,000) | 48,000 | 3,100 | 6 | 26,500 | 55 | | | | |
| Service Connections | | | | | | | | | | | | | | |
| 7009.3944 | Water Meters - New Connections | 235,000 | 235,000 | | | 235,000 | 339,800 | 145 | 339,800 | 145 | N/A | On-going | On-going | |
| 7009.3945 | Water Meters - Replacement Connections | 250,000 | 65,000 | | 185,000 | 250,000 | 152,100 | 61 | 152,100 | 61 | N/A | On-going | On-going | |
| | Sub Total | 485,000 | 300,000 | 0 | 185,000 | 485,000 | 491,900 | 101 | 491,900 | 101 | | | | |
| | Total - Water Operations | 8,450,000 | 2,611,000 | 651,000 | (619,000) | 2,643,000 | 2,396,600 | 91% | 2,759,300 | 104% | | | | |

Operational Plan Review
Capital Expenditure - Wastewater Operations - 2020/21
30-June-2021

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Plus Committed | % Total | Design / Consent Complete | Construction | | Status |
|-----------|--|---------------------|---------------------------|----------------|---------------------|------------------|--------------------|------------|------------------|------------|---------------------------|--------------|-----------|---|
| | | | | | | | | | | | | Commence | Complete | |
| | Main Renewals | | | | | | | | | | | | | |
| 7500.5282 | Main Renewals - Recurrent Works | 325,000 | 200,000 | 125,000 | 50,000 | 375,000 | 294,900 | 79 | 294,900 | 79 | On-going | On-going | On-going | |
| 7500.5308 | Seamist Rising Main Renewal | 1,150,000 | 800,000 | 46,000 | (820,000) | 26,000 | 18,700 | 72 | 27,100 | 104 | May-21 | May-21 | Dec-21 | Awaiting planning consent |
| | Sub Total - Main Renewals | 1,475,000 | 1,000,000 | 171,000 | (770,000) | 401,000 | 313,600 | 78 | 322,000 | 80 | | | | |
| | Pumping Stations | | | | | | | | | | | | | |
| 7503.4753 | Pumping Station - Montwood Drive | 200,000 | 200,000 | | (58,000) | 142,000 | 110,700 | 78 | 110,700 | 78 | Complete | Complete | Complete | |
| 7503.4825 | Renewal Works | 138,000 | 426,400 | | (378,000) | 48,400 | 21,700 | 45 | 31,000 | 64 | On-going | On-going | On-going | |
| 7503.4838 | Skennars Head / Tara Downs | 640,000 | 0 | | 12,000 | 12,000 | 11,700 | 98 | 11,700 | 98 | Complete | Complete | Complete | |
| 7503.4842 | Wet Well Relining Program | 400,000 | 200,000 | | (62,000) | 138,000 | 50,700 | 37 | 155,400 | 113 | Jan-21 | Feb-21 | Jun-22 | Relining contract awarded |
| 7503.5279 | Pumping Stations - Upgrades | 162,000 | 162,000 | | | 162,000 | 175,700 | 108 | 175,700 | 108 | On-going | On-going | On-going | |
| | Sub Total - Pumping Stations | 1,540,000 | 988,400 | 0 | (486,000) | 502,400 | 370,500 | 74 | 484,500 | 96 | | | | |
| | Miscellaneous | | | | | | | | | | | | | |
| 7510.4749 | Wastewater Network - EPIQ DSP | 926,200 | 0 | | 926,000 | 926,000 | 619,400 | 67 | 619,400 | 67 | Complete | Complete | Complete | |
| 7510.4849 | Wastewater Network Master Plan | 135,000 | 0 | 36,000 | 70,000 | 106,000 | 49,200 | 46 | 117,000 | 110 | Complete | Jun-19 | Aug-21 | |
| 7510.5283 | Telemetry Program | 16,000 | 16,000 | | | 16,000 | 1,200 | 8 | 1,200 | 8 | N/A | On-going | On-going | |
| | Sub Total - Plant and Equipment | 1,077,200 | 16,000 | 36,000 | 996,000 | 1,048,000 | 669,800 | 64 | 737,600 | 70 | | | | |
| | Plant Changeovers | | | | | | | | | | | | | |
| 7512.4985 | Plant Changeovers | 422,000 | 190,500 | 231,300 | | 421,800 | 314,500 | 75 | 314,500 | 75 | N/A | On-going | On-going | |
| | Treatment Plants - Minor Works | | | | | | | | | | | | | |
| 7504.3929 | Wastewater Treatment Plant Ballina - DAF | 15,000 | 0 | | 15,000 | 15,000 | 19,700 | 131 | 19,700 | 131 | Complete | Complete | Complete | |
| 7504.3932 | Security - Lennox and Ballina | 50,000 | 75,000 | | (25,000) | 50,000 | 44,800 | 90 | 44,800 | 90 | Complete | Complete | Complete | |
| 7504.3955 | Wastewater Treatment Plant Ballina | 24,000 | 24,000 | | (15,000) | 9,000 | 5,500 | 61 | 5,500 | 61 | N/A | On-going | On-going | |
| 7904.3956 | Wastewater Treatment Plant Lennox | 23,000 | 23,000 | | | 23,000 | 38,300 | 167 | 38,300 | 167 | N/A | On-going | On-going | |
| 7904.3957 | Wastewater Treatment Plant Alstonville | 11,000 | 11,000 | | | 11,000 | 0 | 0 | 0 | 0 | N/A | On-going | On-going | |
| 7904.3958 | Wastewater Treatment Plant Wardell | 11,000 | 11,000 | | | 11,000 | 2,200 | 20 | 19,600 | 178 | N/A | On-going | On-going | |
| | Sub Total - Treatment Plants | 134,000 | 144,000 | 0 | (25,000) | 119,000 | 110,500 | 93 | 127,900 | 107 | | | | |
| | Treatment Plant - Ballina | | | | | | | | | | | | | |
| 7526.4816 | Post Completion Works - Rectification | 3,710,000 | 3,710,000 | | (3,510,000) | 200,000 | 160,600 | 80 | 160,600 | 80 | Dec-20 | Feb-21 | Mar-22 | |
| 7526.4826 | Gantry Crane | 90,000 | 90,000 | | (90,000) | 0 | 0 | 100 | 0 | 100 | Complete | N/A | N/A | |
| | Sub Total - Ballina | 3,800,000 | 3,800,000 | 0 | (3,600,000) | 200,000 | 160,600 | 80 | 160,600 | 80 | | | | |
| | Treatment Plant - Lennox Head | | | | | | | | | | | | | |
| 7526.4843 | Treatment Master Plan | 0 | 30,000 | | (30,000) | 0 | 0 | 100 | 0 | 100 | N/A | N/A | N/A | |
| 7526.4844 | Membrane Replacement | 400,000 | 300,000 | | 100,000 | 400,000 | 0 | 0 | 654,700 | 164 | Complete | Feb-21 | Sep-21 | Contract commenced |
| 7811.5221 | Lennox - High Lift Switchboard | 300,000 | 180,000 | | (80,000) | 100,000 | 49,400 | 49 | 292,200 | 292 | Complete | May-21 | Aug-21 | |
| 7811.5222 | Refurbishment Belt Press | 75,000 | 75,000 | | | 75,000 | 0 | 0 | 0 | 0 | Complete | Apr-21 | Dec-21 | |
| | Sub Total - Lennox Head | 775,000 | 585,000 | 0 | (10,000) | 575,000 | 49,400 | 9 | 946,900 | 165 | | | | |
| | Treatment Plant - Alstonville | | | | | | | | | | | | | |
| 7532.4792 | Inlet Works | 1,300,000 | 10,000 | | 90,000 | 100,000 | 0 | 0 | 0 | 0 | May-21 | Jun-21 | Mar-22 | Works delivered over two years |
| 7532.4793 | Bio solids | 50,000 | 50,000 | | (50,000) | 0 | 0 | 100 | 0 | 100 | N/A | N/A | N/A | |
| 7532.4797 | Solar Farm | 50,000 | 50,000 | | | 50,000 | 0 | 0 | 83,700 | 167 | Uncertain | Uncertain | Uncertain | Being progressed as part of energy management reviews |
| | Sub Total - Alstonville | 1,400,000 | 110,000 | 0 | 40,000 | 150,000 | 0 | 0 | 83,700 | 56 | | | | |
| | Recycled Water Reuse Program | | | | | | | | | | | | | |
| 7533.3776 | Recycled Water Meters - New | 40,000 | 80,000 | | (40,000) | 40,000 | 40,100 | 100 | 40,100 | 100 | N/A | On-going | On-going | |
| 7811.3859 | Recycled Water - West Ballina Main | 0 | 500,000 | | (500,000) | 0 | 0 | 100 | 0 | 100 | N/A | N/A | N/A | |
| 7811.4828 | Wollongbar Sports Fields - Irrigation | 50,000 | 50,000 | | | 50,000 | 8,100 | 16 | 13,500 | 27 | Mar-21 | Uncertain | Uncertain | Funding for design and planning |
| 7811.4829 | Recycled Water Supply - West Ballina | 325,000 | 0 | 25,000 | | 25,000 | 26,000 | 104 | 28,000 | 112 | Complete | Apr-21 | Dec-21 | |
| 7811.4953 | Recycled Water Hydrant Installations | 30,000 | 30,000 | | | 30,000 | 0 | 0 | 0 | 0 | N/A | On-going | On-going | |
| 7811.5223 | Wardell - Section 60 Approval | 40,000 | 40,000 | | | 40,000 | 0 | 0 | 0 | 0 | Feb-21 | Uncertain | Uncertain | Works dependent on DPIE approval and direction |
| | Sub Total - Recycled Water Reuse | 485,000 | 700,000 | 25,000 | (540,000) | 185,000 | 74,200 | 40 | 81,600 | 44 | | | | |
| | Total - Wastewater Operations | 11,108,200 | 7,533,900 | 463,300 | (4,395,000) | 3,602,200 | 2,063,100 | 57% | 3,259,300 | 90% | | | | |

**Operational Plan Review
Capital Expenditure - Engineering Works - 2020/21
30-June-2021**

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Design / Consent Complete | Construction | | Status |
|-----------|--|---------------------|---------------------------|----------------|---------------------|------------------|--------------------|------------|---------------------------|--------------|-----------|---|
| | | | | | | | | | | Commence | Complete | |
| | Roads | | | | | | | | | | | |
| 2046 | Reseals Urban | 365,000 | 500,000 | | (135,900) | 364,100 | 261,000 | 72 | N/A | Complete | Complete | |
| 2048 | Reseals Rural | 484,000 | 489,000 | | (20,000) | 469,000 | 350,300 | 75 | N/A | Complete | Complete | |
| 2079 | Carrs Bridge | 585,000 | 0 | 173,000 | 232,500 | 405,500 | 586,300 | 145 | Complete | Complete | Complete | Variation for piling - negotiations still to be finalised |
| 2120 | Bridges - Other | 115,000 | 115,000 | | (115,000) | 0 | 0 | 100 | N/A | Uncertain | Uncertain | |
| 2146 | Urban Roads Heavy Patching | 342,000 | 478,000 | | (135,900) | 342,100 | 311,200 | 91 | N/A | Complete | Complete | |
| 2147 | Reseals - Section 94 | 220,000 | 220,000 | | | 220,000 | 186,400 | 85 | N/A | Complete | Complete | |
| 2148 | Rural Roads Heavy Patching | 288,000 | 293,000 | | (5,000) | 288,000 | 286,500 | 99 | N/A | Complete | Complete | |
| 2156 | Teven Road segments 70 and 58-60 | 190,000 | 230,000 | | (40,000) | 190,000 | 188,100 | 99 | Complete | Complete | Complete | |
| 2157 | Hutley Drive - Northern Connection | 2,830,000 | 0 | 50,000 | | 50,000 | 41,600 | 83 | Complete | Complete | Complete | |
| 2158 | Airport Boulevard | 9,300,000 | 6,000,000 | 256,000 | (3,000,000) | 3,256,000 | 3,766,700 | 116 | Complete | Jan-21 | Dec-21 | |
| 2164 | River Street - Four Laning - Stage 3 | 120,000 | 100,000 | 118,000 | (100,000) | 118,000 | 46,100 | 1 | Jun-21 | N/A | N/A | Design only |
| 2165 | River Street - Four Laning - Stage 2 | 3,681,000 | 3,681,000 | 126,000 | (2,000,000) | 1,807,000 | 1,391,700 | 3 | Complete | Feb-21 | Dec-21 | Contract underway. Delays due to wet weather |
| 2167 | River Street - Four Laning - Stage 4 | 70,000 | 110,000 | 14,000 | (54,000) | 70,000 | 53,400 | 17 | Jun-21 | N/A | N/A | Design only |
| 2173 | Lake Ainsworth Precinct | 1,783,000 | 0 | 17,000 | | 17,000 | 19,200 | 113 | Complete | Complete | Complete | |
| 2177 | Hutley Drive - Middle Section (pre-construction) | 150,000 | 200,000 | | (50,000) | 150,000 | 58,100 | 39 | Jun-21 | Uncertain | Uncertain | Design and approvals only |
| 2187 | Swift Street segment 30 | 114,000 | 110,000 | 4,000 | | 114,000 | 116,600 | 102 | Complete | Complete | Complete | |
| 2188 | Bagotville Road segment 50 | 100,000 | 170,000 | | (70,000) | 100,000 | 93,900 | 0 | Complete | Complete | Complete | |
| 2193 | Ballina Bypass | 158,000 | 158,000 | | (152,000) | 6,000 | 0 | 0 | N/A | Uncertain | Uncertain | |
| 2203 | Riverbank Road | 280,000 | 280,000 | | | 280,000 | 1,300 | 0 | N/A | Jun-21 | Aug-21 | |
| 2213 | Pearces Creek Bridge | 107,000 | 0 | 26,000 | | 26,000 | 12,300 | 47 | Uncertain | Uncertain | Uncertain | Design only |
| 2217 | Tintenbar to Ewingsdale Highway Bypass | 106,000 | 106,000 | | (50,000) | 56,000 | 0 | 0 | N/A | Uncertain | Uncertain | |
| 2232 | Marom Creek Road segment 130 (slip area) | 85,000 | 0 | | 85,000 | 85,000 | 85,300 | 100 | Complete | Complete | Complete | |
| 2233 | Sandy Flat Dust Seal | 120,000 | 120,000 | | (120,000) | 0 | 0 | 100 | N/A | N/A | N/A | |
| 2234 | Chesworth Lane Dust Seal | 120,000 | 120,000 | | 15,000 | 135,000 | 134,900 | 100 | Complete | Complete | Complete | LRCI Funding - Round One - \$120,000 |
| 2382 | Simmons Street segment 20 | 150,000 | 150,000 | | (150,000) | 0 | 800 | 100 | Feb-21 | Jul-21 | Dec-21 | Deferred to 2021/22 |
| 2383 | Northumberland Avenue segment 10 | 212,000 | 190,000 | 22,000 | (200,000) | 12,000 | 15,400 | 128 | Jul-21 | Aug-21 | Dec-21 | Design enters Crown Land |
| 2405 | Perry Street | 109,000 | 0 | | | 0 | 2,000 | 100 | Complete | Complete | Complete | |
| 2406 | Regatta Avenue | 181,000 | 99,000 | 82,000 | 44,000 | 225,000 | 233,800 | 104 | Complete | Complete | Complete | |
| 2407 | Gibbon Street segment 20 | 73,000 | 73,000 | | (63,000) | 10,000 | 5,800 | 58 | Uncertain | Sep-21 | Oct-21 | Included in Cultural Heritage Assessment for Lennox Head |
| 2412 | Pimlico Road segments 110 and 20 | 120,000 | 140,000 | | (20,000) | 120,000 | 119,600 | 100 | Complete | Complete | Complete | |
| 2453 | Angels Bch Dve / Bangalow Rd Lane Extension | 1,500,000 | 150,000 | 14,000 | | 164,000 | 72,600 | 44 | Dec-20 | N/A | N/A | Design only |
| 2454 | Tamarind Drv / North Ck / Kerr St - 4 Lanes | 120,000 | 150,000 | 27,000 | (57,000) | 120,000 | 65,700 | 55 | Jun-21 | N/A | N/A | Design only |
| 2455 | Winton Lane segment 40 | 146,000 | 131,000 | | 15,000 | 146,000 | 146,300 | 100 | Complete | Complete | Complete | |
| 2456 | Fawcett Street segment 10 | 85,000 | 85,000 | 4,000 | (89,000) | 0 | 0 | 100 | Complete | Jul-21 | Dec-21 | Deferred to 2021/22 |
| 2460 | Gibbon Street segment 10 | 130,000 | 130,000 | | (120,000) | 10,000 | 1,100 | 11 | Uncertain | Sep-21 | Oct-21 | Included in Cultural Heritage Assessment for Lennox Head |
| 2461 | Burnet Street segment 30 | 275,000 | 215,000 | | 60,000 | 275,000 | 275,700 | 100 | Complete | Complete | Complete | |
| 2462 | Barlows Road | 167,000 | 0 | 2,000 | 12,000 | 14,000 | 11,900 | 85 | Complete | Complete | Complete | |
| 2464 | Martin Street segment 10 | 346,000 | 215,000 | 191,000 | (104,000) | 302,000 | 302,700 | 100 | Complete | Complete | Complete | |
| 2465 | Kays Lane segment 20 | 430,000 | 430,000 | | | 430,000 | 328,100 | 76 | Complete | May-21 | Jul-21 | Construction by external contractor |
| 2466 | Safer Roads - Cherry St / Fox St intersection | 900,000 | 880,200 | | | 880,200 | 885,100 | 101 | Complete | Complete | Complete | |
| 2467 | The Coast Road (Repair Program) | 445,000 | 0 | 75,000 | 77,000 | 152,000 | 154,900 | 102 | Complete | Complete | Complete | |
| 2471 | South Ballina Beach Road segment 60 | 220,000 | 220,000 | | (170,000) | 50,000 | 13,400 | 27 | Complete | Uncertain | Uncertain | Heritage assessment |
| 2476 | North Creek Road - Tamarind Drive / Sltn Cross | 49,000 | 0 | 49,000 | | 49,000 | 200 | 0 | Jun-21 | N/A | N/A | Design only |
| 2479 | Howards Road segment 20 | 64,000 | 0 | 34,000 | 30,000 | 64,000 | 78,100 | 122 | Complete | Complete | Complete | MEMS grant |
| 2485 | Alstonville Highway Bypass | 100,000 | 100,000 | | 12,000 | 112,000 | 111,200 | 99 | Complete | Complete | Complete | |
| 2486 | Local Road Haulage | 420,000 | 420,400 | | (383,400) | 37,000 | 37,000 | 100 | N/A | Complete | Complete | W2B haulage handover |
| 2487 | Lennox Head Village Renewal | 5,900,000 | 1,500,000 | | (1,000,000) | 500,000 | 106,100 | 21 | May-21 | May-21 | Oct-22 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2488 | Safer Roads - Byron Bay Rd / Ross Lane | 3,527,000 | 1,000,000 | | (850,000) | 150,000 | 26,100 | 17 | May-21 | Jun-21 | Aug-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2489 | Safer Roads - Tamarind Dve / Tintenbar Rd | 607,000 | 606,500 | | | 606,500 | 653,100 | 108 | Complete | Complete | Complete | |
| 2490 | Safer Roads - Kerr St / Bentinck St | 807,000 | 100,000 | | (50,000) | 50,000 | 51,700 | 103 | Jun-21 | Aug-21 | Dec-21 | Design only |
| 2491 | Byron Street / Byron Bay Road Turning Lane | 55,000 | 55,000 | | 12,000 | 67,000 | 68,600 | 102 | Complete | Complete | Complete | |
| 2492 | North Creek Road segments 10 and 50 | 350,000 | 350,000 | | | 350,000 | 169,200 | 48 | Complete | Jan-21 | Jul-21 | |
| 2493 | Fernleigh Road segment 80 | 183,000 | 183,000 | | 170,000 | 353,000 | 10,800 | 3 | Complete | Feb-21 | Jul-21 | Construction by external contractor |
| 2494 | Uralba Road segment 40 | 605,000 | 440,000 | | 285,000 | 725,000 | 727,800 | 100 | Complete | Complete | Complete | |
| 2495 | River Drive segments 10 to 30 | 290,000 | 290,000 | | (280,000) | 10,000 | 10,200 | 102 | Complete | Jul-21 | Dec-21 | |
| 2496 | Marom Creek segment 130 | 70,000 | 70,000 | | (70,000) | 0 | 0 | 100 | N/A | N/A | N/A | |
| 2497 | Uralba Road segment 70 | 170,000 | 170,000 | | (165,000) | 5,000 | 3,000 | 60 | N/A | N/A | N/A | |
| 2509 | Stewart Street segment 150 | 100,000 | 100,000 | | (90,000) | 10,000 | 0 | 0 | Mar-21 | Oct-21 | Oct-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2510 | Crane Street segment 30 | 110,000 | 110,000 | | (100,000) | 10,000 | 200 | 2 | Complete | Sep-21 | Sep-21 | |
| 2516 | Eltham Road segment 40 | 107,300 | 0 | | 107,300 | 107,300 | 113,100 | 105 | Complete | Complete | Complete | Fixing Local Roads grant |
| 2517 | The Coast Road segment 190 | 122,000 | 0 | | 122,000 | 122,000 | 15,500 | 13 | Complete | Jan-21 | Jul-21 | Fixing Local Roads grant |
| 2518 | Wardell Road segment 100 | 386,500 | 0 | | 386,500 | 386,500 | 281,800 | 73 | Complete | Sep-20 | Jul-21 | Fixing Local Roads grant |
| 2519 | South Ballina Beach Road segment 40 | 88,500 | 0 | | 88,500 | 88,500 | 88,200 | 100 | Complete | Complete | Complete | Fixing Local Roads grant |
| 2520 | Southern Cross Drive segment 50 | 93,000 | 0 | | 92,900 | 92,900 | 80,900 | 87 | Complete | Complete | Complete | Fixing Local Roads grant |
| 2523 | Wardell to Ballina - Old Bagotville Road | 75,000 | 0 | | 75,000 | 75,000 | 0 | 0 | N/A | Apr-21 | Jul-21 | W2B haulage route handover monies |
| 2524 | Wardell to Ballina - Back Channel Road | 40,000 | 0 | | 43,000 | 43,000 | 42,600 | 99 | N/A | Complete | Complete | W2B haulage route handover monies |
| 2525 | Wardell to Ballina - Mass Haul Roads | 54,000 | 0 | | 32,400 | 32,400 | 32,400 | 100 | N/A | Complete | Complete | W2B haulage route handover monies |
| 2527 | Wardell to Ballina - Back Channel Road | 172,000 | 0 | | 157,000 | 157,000 | 171,300 | 109 | N/A | Complete | Complete | W2B haulage route handover monies |

continued on following page

Capital Expenditure - Engineering Works - 2020/21 (continued)
30-June-2021

| Reference | Project Description | Total Project Value | Original 2020/21 Estimate | Carry Forwards | Approved Variations | 2020/21 Estimate | Expended This Year | % Expended | Design / Consent Complete | Construction | | Status |
|-----------|---|---------------------|---------------------------|------------------|---------------------|-------------------|--------------------|------------|---------------------------|--------------|-----------|---|
| | | | | | | | | | | Commence | Complete | |
| 2528 | Wardell to Ballina - Wardell Road and Lumleys | 78,000 | 0 | | 76,000 | 76,000 | 78,100 | 103 | N/A | Complete | Complete | W2B haulage route handover monies |
| 2529 | Gap Road segment 130 | 66,000 | 0 | | 66,100 | 66,100 | 98,200 | 149 | N/A | Complete | Complete | MEMS |
| 2530 | Newports Lane segment 10 | 94,000 | 0 | | 93,800 | 93,800 | 88,600 | 94 | N/A | Complete | Complete | MEMS |
| 2531 | Sandy Flat Road segment 20 | 79,000 | 0 | | 79,100 | 79,100 | 66,500 | 84 | N/A | Complete | Complete | MEMS |
| 2533 | Commercial Road, Alstonville | 42,000 | 0 | | | 0 | 41,800 | 100 | N/A | | | Reinstatement works for WWW mains renewal |
| 2538 | Lanes Upgrade | 226,000 | 0 | | | 0 | 0 | 100 | N/A | Aug-21 | Oct-21 | LRCI Funding - Round Two |
| 2540 | Eltham Road segment 10 | 186,000 | 0 | | 186,000 | 186,000 | 1,100 | 1 | N/A | May-21 | Jul-21 | LRCI Funding - Round Two |
| 2545 | Lindendale Road Median Island | 0 | 0 | | 0 | 0 | 1,500 | 100 | N/A | Jun-21 | Jul-21 | |
| | Total - Roads and Bridges | 42,638,300 | 22,233,100 | 1,284,000 | (7,354,100) | 16,163,000 | 13,880,700 | 86 | | | | |
| | Ancillary Transport Services | | | | | | | | | | | |
| | Car Parks | | | | | | | | | | | |
| 2026 | Car Park - Improvement Program | 90,000 | 90,000 | | (70,000) | 20,000 | 4,400 | 22 | May-21 | Uncertain | Uncertain | Pat Morton Lookout and Cultural Heritage Assessment this financial year |
| 2535 | Car Park - Missingham | 50,000 | 0 | | | 0 | 0 | 100 | May-21 | Jul-21 | Oct-21 | LRCI Funding - Round Two - Defer to 2021/22 |
| 2536 | Car Park - Serpentine | 50,000 | 0 | | | 0 | 300 | 100 | May-21 | Jul-21 | Oct-21 | LRCI Funding - Round Two - Defer to 2021/22 |
| | Sub Total | 190,000 | 90,000 | 0 | (70,000) | 20,000 | 4,700 | 24 | | | | |
| | Cycleways - Coastal Shared Path and Walk | | | | | | | | | | | |
| 2357 | Coastal Path - Skennars Head to Pat Morton | 2,006,000 | 0 | 364,000 | | 364,000 | 255,300 | 70 | Complete | Complete | Complete | |
| 2397 | Coastal Walk - Sharpes to Pat Morton | 1,835,000 | 1,333,700 | | | 1,333,700 | 1,006,600 | 75 | Complete | Complete | Complete | Wet weather is delaying final stages of completion |
| 2537 | Coastal Walk - Structures | 140,000 | | | 20,000 | 20,000 | 3,300 | 17 | Complete | May-21 | Dec-21 | LRCI Funding - Round Two - Variation to AHIP |
| | Sub Total | 3,981,000 | 1,333,700 | 364,000 | 20,000 | 1,717,700 | 1,265,200 | 74 | | | | |
| | Footpaths and Shared Paths | | | | | | | | | | | |
| 2432 | River Street, Ballina | 3,000 | 0 | | 3,000 | 3,000 | 2,700 | 90 | Complete | Complete | Complete | |
| 2447 | Freeborn Place, Alstonville | 3,000 | 0 | | 3,000 | 3,000 | 3,700 | 123 | Complete | Complete | Complete | |
| 2448 | Suvla Street, Shelly Beach Road, Ballina | 237,000 | 100,000 | 74,000 | (14,000) | 160,000 | 10,500 | 7 | Complete | May-21 | Jul-21 | |
| 2450 | Bugden Avenue, Alstonville | 76,000 | 0 | 67,000 | (15,000) | 52,000 | 51,700 | 99 | Complete | Complete | Complete | |
| 2458 | Main Street, Alstonville | 82,000 | 17,100 | | | 17,100 | 100 | 1 | Complete | Jun-21 | Jul-21 | |
| 2498 | Wardell Road, Alstonville | 5,000 | 0 | | 5,000 | 5,000 | 4,700 | 94 | Complete | Complete | Complete | |
| 2499 | Owen Street, Ballina | 108,000 | 78,000 | | 30,000 | 108,000 | 108,400 | 100 | Complete | Complete | Complete | |
| 2500 | Bagot Street, Canal Road, Ballina | 65,000 | 45,000 | | 20,000 | 65,000 | 68,800 | 106 | Complete | Complete | Complete | |
| 2502 | Kerr Street, Ballina | 47,000 | 87,000 | | (25,000) | 62,000 | 45,700 | 74 | Complete | Sep-20 | Jul-21 | Part complete |
| 2507 | Lighthouse Parade, Ballina - Bollards | 211,000 | 103,000 | | 108,000 | 211,000 | 146,100 | 69 | Mar-21 | Apr-21 | Jul-21 | |
| 2511 | Regatta Reserve, Ballina | 17,000 | 17,000 | | | 17,000 | 24,500 | 144 | Complete | Complete | Complete | |
| 2512 | Greenwood Place, Lennox Head | 58,000 | 58,000 | | (58,000) | 0 | 300 | 100 | May-21 | May-21 | Jun-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2513 | Banksia Avenue, Lennox Head | 35,000 | 35,000 | | (35,000) | 0 | 0 | 100 | May-21 | May-21 | Jun-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2534 | Canal Road, Ballina | 140,000 | 0 | | 140,000 | 140,000 | 58,900 | 42 | Complete | Apr-21 | Dec-21 | LRCI Funding - Round Two |
| 2539 | Grandview Street, East Ballina | 70,000 | 0 | | | 0 | 1,300 | 100 | Complete | Jul-21 | Dec-21 | LRCI Funding - Round Two |
| | Sub Total | 1,157,000 | 540,100 | 141,000 | 162,000 | 843,100 | 527,400 | 63 | | | | |
| | Total - Ancillary Services - Capital | 5,328,000 | 1,963,800 | 505,000 | 112,000 | 2,580,800 | 1,797,300 | 70 | | | | |
| | Water Transport | | | | | | | | | | | |
| 2200.4509 | North Creek Boat Ramp, Lennox Head | 180,000 | 0 | | 30,000 | 30,000 | 2,200 | 7 | Sep-21 | Oct-21 | Dec-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| | Sub Total | 180,000 | 0 | 0 | 30,000 | 30,000 | 2,200 | 7 | | | | |
| | Stormwater | | | | | | | | | | | |
| 3112 | Dodge Lane, Lennox Head | 90,000 | 90,000 | | | 90,000 | 1,900 | 2 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 3113 | Alison Avenue, Lennox Head | 55,000 | 55,000 | | | 55,000 | 2,400 | 4 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 3115 | Moon Street (Tamar St to Holden Lane), Ballina | 70,000 | 70,000 | | | 70,000 | 800 | 1 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 3136 | Asset Data Collection | 60,000 | 63,000 | | (2,500) | 60,500 | 11,800 | 20 | N/A | Ongoing | Ongoing | |
| 3159 | Martin Street (River St to River), Ballina | 90,000 | 0 | 75,000 | | 75,000 | 88,900 | 119 | Complete | Complete | Complete | |
| 3161 | Bangalow Road (Moon Street), Ballina | 86,000 | 86,000 | | | 86,000 | 6,100 | 7 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 4024 | Urban Stormwater Management Plan | 25,000 | 25,000 | | | 25,000 | 0 | 0 | N/A | Uncertain | Uncertain | Contingency |
| 4025 | Rutherford Street / Tresise Place, Lennox Head | 290,000 | 175,000 | 113,700 | | 288,700 | 275,000 | 95 | Complete | Complete | Complete | |
| 4026 | Kerr Street (Tamar Street to Richmond River) | 140,000 | 140,000 | | | 140,000 | 1,400 | 1 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 4774 | Ballina Fair, Ballina | 60,000 | 60,000 | | | 60,000 | 0 | 0 | Complete | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 2128 | Urban Lanes | 25,000 | 25,000 | | | 25,000 | 0 | 0 | Jun-21 | Jun-21 | Sep-21 | Awaiting Cultural Heritage Assessment for Lennox Head |
| 2162 | Tanamera Drive, Alstonville | 6,000 | 6,000 | | (6,000) | 0 | 0 | 100 | Uncertain | Uncertain | Uncertain | Project under review following completion of stages one and two |
| 2483 | Tidal Gates to Urban Streets | 153,000 | 153,000 | | | 153,000 | 0 | 0 | N/A | Feb-21 | Dec-21 | Project funded by climate change grant |
| 2484 | Urban Stormwater Reticulation Renewal | 100,000 | 100,000 | | (2,500) | 97,500 | 6,300 | 6 | Mar-21 | May-21 | Jul-21 | Tender for stormwater relining reported to April 2021 Ordinary meeting |
| 2521 | Wollongbar Sports Fields - Stormwater Drainage | 200,000 | 0 | | 200,000 | 200,000 | 172,200 | 86 | Complete | Complete | Complete | LRCI Funding - Round One |
| | Sub Total | 1,450,000 | 1,048,000 | 188,700 | 189,000 | 1,425,700 | 566,800 | 40 | | | | |
| | Transport for NSW (TfNSW) | | | | | | | | | | | |
| 2435.942 | Regional Roads Reseals | 140,000 | 77,000 | | 63,000 | 140,000 | 103,300 | 74 | N/A | Mar-21 | Jun-21 | |
| | Sub Total | 140,000 | 77,000 | 0 | 63,000 | 140,000 | 103,300 | 74 | | | | |
| | Total - Engineering Works | 49,736,300 | 25,321,900 | 1,977,700 | (6,960,100) | 20,339,500 | 16,350,300 | 80% | | | | |

A8

financial statements

Ballina Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2021

*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 2021

*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 2021

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Overview

Ballina Shire Council is constituted under the Local Government Act 1993 (NSW) 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.

Ballina Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 28 October 2021.




David Wright
Mayor
28 October 2021



Ben Smith
Deputy Mayor
28 October 2021



Paul Hickey
General Manager
28 October 2021



Linda Coulter
Responsible Accounting Officer
28 October 2021

Ballina Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

| \$ '000 | Notes | 2021 | 2020 |
|--|-------|---------------|---------------|
| Net operating result for the year – from Income Statement | | 42,662 | 25,304 |
| Other comprehensive income: | | | |
| Amounts which will not be reclassified subsequently to the operating result | | | |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-7 | <u>2,122</u> | <u>6,425</u> |
| Total items which will not be reclassified subsequently to the operating result | | 2,122 | 6,425 |
| Total other comprehensive income for the year | | 2,122 | 6,425 |
| Total comprehensive income for the year attributable to Council | | 44,784 | 31,729 |

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 2021

| \$ '000 | Notes | 2021 | 2020 |
|---|-------|------------------|------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | C1-1 | 7,454 | 10,034 |
| Investments | C1-2 | 84,300 | 66,638 |
| Receivables | C1-4 | 10,964 | 7,576 |
| Inventories | C1-5 | 2,698 | 820 |
| Contract assets and contract cost assets | C1-6 | 2,462 | 1,192 |
| Other | | 578 | 574 |
| Total current assets | | 108,456 | 86,834 |
| Non-current assets | | | |
| Investments | C1-2 | 14,000 | 16,900 |
| Receivables | C1-4 | 224 | 290 |
| Inventories | C1-5 | 5,304 | 6,222 |
| Infrastructure, property, plant and equipment | C1-7 | 1,334,993 | 1,304,241 |
| Investment property | C1-8 | 25,340 | 23,255 |
| Right of use assets | C2-1 | 2,633 | 3,089 |
| Investments accounted for using the equity method | D2-1 | 1,145 | 1,211 |
| Total non-current assets | | 1,383,639 | 1,355,208 |
| Total assets | | 1,492,095 | 1,442,042 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | C3-1 | 14,854 | 12,656 |
| Contract liabilities | C3-2 | 1,368 | 501 |
| Lease liabilities | C2-1 | 545 | 464 |
| Borrowings | C3-3 | 6,281 | 5,930 |
| Employee benefit provisions | C3-4 | 8,993 | 8,468 |
| Total current liabilities | | 32,041 | 28,019 |
| Non-current liabilities | | | |
| Lease liabilities | C2-1 | 2,152 | 2,664 |
| Borrowings | C3-3 | 70,762 | 73,542 |
| Employee benefit provisions | C3-4 | 458 | 397 |
| Provisions | C3-5 | 7,661 | 3,183 |
| Total non-current liabilities | | 81,033 | 79,786 |
| Total liabilities | | 113,074 | 107,805 |
| Net assets | | 1,379,021 | 1,334,237 |
| EQUITY | | | |
| Accumulated surplus | | 827,587 | 784,925 |
| IPPE revaluation reserve | C4-1 | 551,434 | 549,312 |
| Council equity interest | | 1,379,021 | 1,334,237 |
| Total equity | | 1,379,021 | 1,334,237 |

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 2021

| | as at 30/06/21 | | | as at 30/06/20 | | |
|---|---------------------|--------------------------|------------------|---------------------|--------------------------|------------------|
| | Accumulated surplus | IPPE revaluation reserve | Total equity | Accumulated surplus | IPPE revaluation reserve | Total equity |
| Opening balance at 1 July | 784,925 | 549,312 | 1,334,237 | 760,638 | 542,887 | 1,303,525 |
| Changes due to AASB 1058 and AASB 15 adoption | - | - | - | (989) | - | (989) |
| Changes due to AASB 16 adoption | - | - | - | (28) | - | (28) |
| Restated opening balance | 784,925 | 549,312 | 1,334,237 | 759,621 | 542,887 | 1,302,508 |
| Net operating result for the year | 42,662 | - | 42,662 | 25,304 | - | 25,304 |
| Other comprehensive income | | | | | | |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | - | 2,122 | 2,122 | - | 6,425 | 6,425 |
| Other comprehensive income | - | 2,122 | 2,122 | - | 6,425 | 6,425 |
| Total comprehensive income | 42,662 | 2,122 | 44,784 | 25,304 | 6,425 | 31,729 |
| Closing balance at 30 June | 827,587 | 551,434 | 1,379,021 | 784,925 | 549,312 | 1,334,237 |

Notes

C1-7

Ballina Shire Council

Statement of Cash Flows

for the year ended 30 June 2021

| Original unaudited budget 2021 | \$ '000 | Notes | Actual 2021 | Actual 2020 |
|---|---|-------|-----------------|-----------------|
| Cash flows from operating activities | | | | |
| <i>Receipts:</i> | | | | |
| 55,298 | Rates and annual charges | | 57,064 | 52,363 |
| 29,729 | User charges and fees | | 28,295 | 24,164 |
| 1,908 | Investment and interest revenue received | | 955 | 2,236 |
| 30,393 | Grants and contributions | | 26,051 | 23,497 |
| – | Bonds, deposits and retention amounts received | | – | 1,385 |
| 2,647 | Other | | 8,590 | 12,138 |
| <i>Payments:</i> | | | | |
| (26,613) | Employee benefits and on-costs | | (26,986) | (26,420) |
| (45,593) | Materials and services | | (40,444) | (34,252) |
| (4,498) | Borrowing costs | | (3,638) | (5,106) |
| – | Bonds, deposits and retention amounts refunded | | (244) | – |
| (1,968) | Other | | – | (10,710) |
| 41,303 | Net cash flows from operating activities | G1-1a | 49,643 | 39,295 |
| Cash flows from investing activities | | | | |
| <i>Receipts:</i> | | | | |
| 10,436 | Redemption of financial investments (including term deposits) | | – | – |
| – | Sale of real estate assets | | 314 | 2,849 |
| – | Sale of infrastructure, property, plant and equipment | | 704 | 708 |
| – | Deferred debtors receipts | | – | 17 |
| <i>Payments:</i> | | | | |
| – | Purchase of financial investments (including term deposits) | | (14,762) | (6,123) |
| (56,631) | Purchase of infrastructure, property, plant and equipment | | (33,794) | (37,306) |
| – | Purchase of real estate assets | | (1,799) | (3,613) |
| (46,195) | Net cash flows from investing activities | | (49,337) | (43,468) |
| Cash flows from financing activities | | | | |
| <i>Receipts:</i> | | | | |
| 10,900 | Proceeds from borrowings | | 3,500 | 9,000 |
| <i>Payments:</i> | | | | |
| (6,008) | Repayment of borrowings | | (5,929) | (6,582) |
| – | Principal component of lease payments | | (457) | (457) |
| 4,892 | Net cash flows from financing activities | | (2,886) | 1,961 |
| – | Net change in cash and cash equivalents | | (2,580) | (2,212) |
| 10,034 | Cash and cash equivalents at beginning of year | | 10,034 | 12,246 |
| 10,034 | Cash and cash equivalents at end of year | C1-1 | 7,454 | 10,034 |
| 98,300 | plus: Investments on hand at end of year | C1-2 | 98,300 | 83,538 |
| 108,334 | Total cash, cash equivalents and investments | | 105,754 | 93,572 |

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

Ballina Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 October 2021. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council 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 (NRCCG). 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 is 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.

A1-1 Basis of preparation (continued)

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 C1-8,
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7,
- (iii) estimated asset remediation provisions – refer Note C3-5,
- (iv) employee benefit provisions – refer Note C3-4.

COVID-19 impact

The COVID-19 pandemic continued to have a significant impact on Council's operations throughout the 2020/21 financial year. Council continued to support its community throughout this crisis. Many of Council's services had to either cease or adapt to comply with the NSW Public Health Orders and to meet emerging needs in the community.

These financial statements reflect the financial impact of the pandemic to date, incorporating a number of economic stimulus and recovery measures that were initiated in the 2019/20 year following the onset of the pandemic in March 2020. These included initiatives to support residents and businesses such as the 0.0% interest rate on overdue rates and water accounts that applied from 1 July 2020 to 30 June 2021, and rental concessions that applied from 1 July 2020 up to 30 September 2020.

The total estimated cost of the pandemic reflected in these financial statements is difficult to estimate. This would include the revenue loss from not charging interest on overdue rates (estimated at \$50,000) and the concessions on lease and license fees, as well as the costs of providing an additional COVID-19 testing clinic during the late March / April 2021 set-back.

Whilst many businesses on the NSW Far North Coast showed signs of recovery in late June / July 2020 and the NSW Public Health Orders ceased to operate in the first quarter of the 2020/21 year, and the short set-back in late March / April 2021 was less than 10 days in time span, in late June / July 2021 a significant outbreak of the Delta variant of the COVID-19 virus occurred. Predominantly the cases were in Western and South Western Sydney, however, multiple incursions presented in regional local government areas including Newcastle / Hunter, Armidale, Dubbo, Tamworth and Byron Bay. In accordance with the NSW Public Health Orders, all of regional NSW, including the Ballina Shire Council local government area were in a state of lockdown from 14 August 2021. Lockdown orders also applied to Victoria, Queensland, Australian Capital Territory and South Australia.

As a result of the uncertain length and impact of the latest lockdowns and the significant impact of these on Council's venues, commercial properties and the Ballina Byron Gateway Airport, a number of financial risks to Council's 2021/22 financial situation are evolving.

Council has considered its Delivery Program and Operational Plan 2021 – 2025 and the key financial risks and uncertainties in assessing Council as a going concern including liquidity and working capital risk, credit risk, significant accounting judgements and key sources of estimate uncertainty.

Despite the impact of COVID-19 on the 2020/21 financial year and its impact on the 2021/22 financial year to date, as at the date of preparing and signing Council's financial statements, Council has sufficient resources to continue managing possible future funding requirements and the cost of revenue losses from operations for the foreseeable future. Council conclude that using the going concern basis is appropriate in preparing its financial statements.

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 entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water services
- Wastewater service

A1-1 Basis of preparation (continued)

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 not yet effective

New accounting standards and interpretations issued but not yet effective

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

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

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

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

None of these standards are likely to have a significant impact on Council.

B Financial Performance

B1 Functions or activities

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

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

| \$ '000 | Income | | Expenses | | Operating result | | Grants and contributions | | Carrying amount of assets | |
|--|----------------|----------------|----------------|---------------|------------------|---------------|--------------------------|---------------|---------------------------|------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Corporate and Community Division | 46,691 | 44,236 | 16,449 | 16,548 | 30,242 | 27,688 | 6,344 | 5,627 | 201,225 | 162,232 |
| Civil Services Division | 47,510 | 36,732 | 45,659 | 40,298 | 1,851 | (3,566) | 33,183 | 21,695 | 718,045 | 915,460 |
| Planning and Environmental Health Division | 6,119 | 3,852 | 8,703 | 9,539 | (2,584) | (5,687) | 11,631 | 9,395 | 197,846 | 2,772 |
| Water Operations | 14,371 | 14,006 | 13,497 | 11,856 | 874 | 2,150 | - | - | 112,128 | 110,247 |
| Wastewater Operations | 29,865 | 22,503 | 17,586 | 17,784 | 12,279 | 4,719 | - | - | 262,851 | 251,331 |
| Total functions and activities | 144,556 | 121,329 | 101,894 | 96,025 | 42,662 | 25,304 | 51,158 | 36,717 | 1,492,095 | 1,442,042 |

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, including the Council store.

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, marketing and grant administration.

Communications

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

Financial Services

This program outlines the financial services such as creditors, debtors, purchasing and rates.

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.

Risk Management

Provision for insurance premiums 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.

Civil Services Division covers the following programs:

Asset Management

Includes costs related to the supervision and administration of the programs provided by 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.

Rural Fire Services

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

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.

Building Services

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.

Public Order

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

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 | 2021 | 2020 |
|---|---------------|---------------|
| Ordinary rates | | |
| Residential | 19,122 | 18,764 |
| Farmland | 1,713 | 1,655 |
| Business | 4,648 | 4,435 |
| Less: pensioner rebates (mandatory) | (635) | (637) |
| Rates levied to ratepayers | 24,848 | 24,217 |
| Pensioner rate subsidies received | 349 | 350 |
| Total ordinary rates | 25,197 | 24,567 |
| Annual charges | | |
| <small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small> | | |
| Domestic waste management services | 7,540 | 6,768 |
| Stormwater management services | 400 | 390 |
| Water supply services | 4,280 | 4,100 |
| Wastewater services | 18,541 | 17,699 |
| Waste management services (non-domestic) | 606 | 569 |
| Less: pensioner rebates (mandatory) | (833) | (831) |
| Annual charges levied | 30,534 | 28,695 |
| Pensioner subsidies received: | | |
| – Water | 161 | 161 |
| – Wastewater | 160 | 160 |
| – Domestic waste management | 138 | 137 |
| Total annual charges | 30,993 | 29,153 |
| Total rates and annual charges | 56,190 | 53,720 |

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

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

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

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

B2-2 User charges and fees

| \$ '000 | Timing | 2021 | 2020 |
|---|--------|---------------|---------------|
| Specific user charges | | | |
| (per s.502 - specific 'actual use' charges) | | | |
| Water supply services | 1 | 7,682 | 7,918 |
| Wastewater services | 1 | 1,468 | 1,377 |
| Waste management services (non-domestic) | 1 | 2,806 | 1,630 |
| Total specific user charges | | 11,956 | 10,925 |
| Other user charges and fees | | | |
| (i) Fees and charges – statutory and regulatory functions (per s.608) | | | |
| Planning and building regulation | 2 | 3,029 | 2,494 |
| Private works – section 67 | 2 | 54 | 37 |
| Total fees and charges – statutory/regulatory | | 3,083 | 2,531 |
| (ii) Fees and charges – other (incl. general user charges (per s.608)) | | | |
| Aerodrome | 2 | 7,904 | 5,611 |
| Cemeteries | 2 | 417 | 379 |
| Swimming centres | 2 | 1,073 | 990 |
| Waste disposal tipping fees | 2 | 1,580 | 1,622 |
| Ferry tolls | 2 | 557 | 445 |
| Plant hire | 2 | 318 | 410 |
| Other | 2 | 331 | 122 |
| Total fees and charges – other | | 12,180 | 9,579 |
| Total user charges and fees | | 27,219 | 23,035 |
| Timing of revenue recognition for user charges and fees | | | |
| User charges and fees recognised over time (1) | | 11,956 | 10,925 |
| User charges and fees recognised at a point in time (2) | | 15,263 | 12,110 |
| Total user charges and fees | | 27,219 | 23,035 |

Accounting policy

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as 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 revenue

| \$ '000 | Timing | 2021 | 2020 |
|---|--------|---------------------|---------------------|
| Fines – parking | 2 | 195 | 214 |
| Fines – other | 2 | 86 | 101 |
| Legal fees recovery – rates and charges (extra charges) | 2 | – | 112 |
| Legal fees recovery – other | 2 | 2,495 | – |
| Commissions and agency fees | 2 | 29 | 31 |
| Insurance claims recoveries | 2 | 85 | 441 |
| Recycling income (non-domestic) | 2 | 481 | 312 |
| Miscellaneous sales | 2 | 142 | 185 |
| Reassessment of provision for remediation | 2 | – | 610 |
| Other | 2 | 292 | 364 |
| <u>Total other revenue</u> | | <u>3,805</u> | <u>2,370</u> |

Timing of revenue recognition for other revenue

| | | | |
|---|--|---------------------|---------------------|
| Other revenue recognised over time (1) | | – | – |
| Other revenue recognised at a point in time (2) | | 3,805 | 2,370 |
| <u>Total other revenue</u> | | <u>3,805</u> | <u>2,370</u> |

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

| \$ '000 | Timing | Operating 2021 | Operating 2020 | Capital 2021 | Capital 2020 |
|--|--------|-------------------|-------------------|-----------------|-----------------|
| General purpose grants and non-developer contributions (untied) | | | | | |
| General purpose (untied) | | | | | |
| Current year allocation | | | | | |
| Financial assistance | 2 | 2,249 | 2,281 | – | – |
| Payment in advance - future year allocation | | | | | |
| Financial assistance | 2 | 2,409 | 2,418 | – | – |
| Amount recognised as income during current year | | 4,658 | 4,699 | – | – |
| Special purpose grants and non-developer contributions (tied) | | | | | |
| Cash contributions | | | | | |
| Bushfire and emergency services | 2 | 116 | 1,354 | – | – |
| Library | 2 | 171 | 166 | – | – |
| LIRS subsidy | 2 | 123 | 123 | – | – |
| NSW rural fire services | 2 | 113 | 113 | – | – |
| Recreation and culture | 2 | 296 | 31 | 391 | – |
| Natural disaster funding | 1 | 45 | 77 | – | – |
| Airport | 1 | – | – | 405 | 742 |
| Lennox Cultural Centre Enhancement Project | 1 | – | – | 520 | 1,314 |
| Stronger Country - Skennars Head | 1 | – | – | – | 663 |
| Coastal paths and walks | 1 | – | – | 906 | 897 |
| Environmental (including coastal and estuary) programs ¹ | | 1,216 | 746 | 409 | – |
| Contribution to employee costs | 2 | 364 | 359 | – | – |
| Roads to Recovery | 2 | 880 | 634 | – | 246 |
| Transport for NSW contributions (regional roads, block grant) | 2 | 1,076 | 1,365 | 1,978 | – |
| Local Roads and Community Infrastructure | 2 | 228 | – | 1,092 | – |
| Other roads and bridges ¹ | | 135 | 667 | 2,838 | 615 |
| Other | 2 | 151 | 383 | 69 | 20 |
| Total special purpose grants and non-developer contributions – cash | | 4,914 | 6,018 | 8,608 | 4,497 |
| Non-cash contributions | | | | | |
| Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA) | 2 | – | – | 21,229 | 7,468 |
| Dedications - non-current assets | | – | – | 3,730 | 6,934 |
| Dedications - non-current assets | 2 | – | – | – | – |
| Total other contributions – non-cash | | – | – | 24,959 | 14,402 |
| Total special purpose grants and non-developer contributions (tied) | | 4,914 | 6,018 | 33,567 | 18,899 |
| Total grants and non-developer contributions | | 9,572 | 10,717 | 33,567 | 18,899 |
| Comprising: | | | | | |
| – Commonwealth funding | | 6,054 | 5,924 | 4,029 | 599 |
| – State funding | | 2,781 | 1,163 | 7,682 | 3,278 |
| – Other funding | | 737 | 3,630 | 21,856 | 15,022 |
| | | 9,572 | 10,717 | 33,567 | 18,899 |

(1) Grants and contributions included in this line item are either recognised over time or at a point in time.

B2-4 Grants and contributions (continued)

Developer contributions

| \$ '000 | Notes | Timing | Operating 2021 | Operating 2020 | Capital 2021 | Capital 2020 |
|---|-------|--------|-------------------|-------------------|-----------------|-----------------|
| Developer contributions: | | | | | | |
| (s7.4 & s7.11 - EP&A Act, s64 of the LGA): | | | | | | |
| Cash contributions | | | | | | |
| S 7.11 – contributions towards amenities/services | | 2 | 360 | – | 5,151 | 4,644 |
| S 64 – water supply contributions | | 2 | – | – | 780 | 763 |
| S 64 – sewerage service contributions | | 2 | – | – | 1,728 | 1,694 |
| Total developer contributions – cash | | | 360 | – | 7,659 | 7,101 |
| Total developer contributions | | | 360 | – | 7,659 | 7,101 |
| Total grants and contributions | | | 9,932 | 10,717 | 41,226 | 26,000 |
| Timing of revenue recognition for grants and contributions | | | | | | |
| Grants and contributions recognised over time (1) | | | 45 | 77 | 6,962 | 4,481 |
| Grants and contributions recognised at a point in time (2) | | | 9,887 | 10,640 | 34,264 | 21,519 |
| Total grants and contributions | | | 9,932 | 10,717 | 41,226 | 26,000 |

Unspent grants and contributions

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

| \$ '000 | Operating 2021 | Operating 2020 | Capital 2021 | Capital 2020 |
|---|-------------------|-------------------|-----------------|-----------------|
| Unspent funds at 1 July | 1,967 | 954 | 31,888 | 30,697 |
| Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions | 1,233 | 1,689 | 8,458 | 7,535 |
| Add: Funds received and not recognised as revenue in the current year | – | – | 1,368 | – |
| Less: Funds recognised as revenue in previous years that have been spent during the reporting year | (58) | (676) | (3,977) | (6,344) |
| Less: Funds received in prior year but revenue recognised and funds spent in current year | (96) | – | (405) | – |
| Unspent funds at 30 June | 3,046 | 1,967 | 37,332 | 31,888 |

B2-4 Grants and contributions (continued)

Accounting policy

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 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

| \$ '000 | 2021 | 2020 |
|--|-------------------|---------------------|
| Interest on financial assets measured at amortised cost | | |
| – Overdue rates and annual charges (incl. special purpose rates) | – | 44 |
| – Cash and investments | 822 | 1,805 |
| <u>Total interest and investment income (losses)</u> | <u>822</u> | <u>1,849</u> |

Accounting policy

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

B2-6 Other income

| \$ '000 | 2021 | 2020 |
|--|---------------------|---------------------|
| Reversal of impairment losses on receivables | 55 | – |
| Fair value increment on investment properties | 2,085 | 550 |
| Rental income | 3,222 | 3,031 |
| Net share of interests in associates using the equity method | – | 57 |
| <u>Total other income</u> | <u>5,362</u> | <u>3,638</u> |

B3 Costs of providing services

B3-1 Employee benefits and on-costs

| \$ '000 | 2021 | 2020 |
|--|---------------|---------------|
| Salaries and wages | 22,608 | 22,152 |
| Employee leave entitlements (ELE) | 4,452 | 4,218 |
| Superannuation – defined contribution plans | 2,329 | 2,155 |
| Superannuation – defined benefit plans | 448 | 466 |
| Workers' compensation insurance | 500 | 489 |
| Fringe benefit tax (FBT) | 17 | 13 |
| Payroll tax | 279 | 291 |
| Training costs (other than salaries and wages) | 123 | 143 |
| Other | 84 | 77 |
| Total employee costs | 30,840 | 30,004 |
| Less: capitalised costs | (3,107) | (3,330) |
| Total employee costs expensed | 27,733 | 26,674 |
| Number of 'full-time equivalent' employees (FTE) at year end | 337 | 331 |

Accounting policy

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

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

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

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

B3-2 Materials and services

| \$ '000 | Notes | 2021 | 2020 |
|---|-------|---------------|---------------|
| Raw materials and consumables | | 30,304 | 28,675 |
| Contractor and consultancy costs | | 226 | 185 |
| Auditors' remuneration | F2-1 | 163 | 169 |
| Previously other expenses: | | | |
| Councillor and Mayoral fees and associated expenses | F1-2 | 324 | 282 |
| Advertising | | 94 | 138 |
| Bank charges | | 148 | 135 |
| Electricity and heating | | 2,075 | 1,915 |
| Insurance | | 1,467 | 1,389 |
| Street lighting | | 514 | 502 |
| Subscriptions and publications | | 91 | 82 |
| Telephone and communications | | 220 | 301 |
| Other expenses | | 127 | 68 |
| Legal expenses: | | | |
| – Legal expenses: planning and development | | 733 | 983 |
| – Legal expenses: other | | 114 | 224 |
| Expenses from leases of low value assets | | 56 | 119 |
| Expenses from short-term leases | | 56 | 50 |
| Total materials and services | | 36,712 | 35,217 |
| Total materials and services | | 36,712 | 35,217 |

Accounting policy

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

B3-3 Borrowing costs

| \$ '000 | 2021 | 2020 |
|---|--------------|--------------|
| (i) Interest bearing liability costs | | |
| Interest on leases | 96 | 121 |
| Interest on loans | 4,358 | 4,411 |
| Total interest bearing liability costs | 4,454 | 4,532 |
| (ii) Other borrowing costs | | |
| Unwinding of present value discounts and premiums | 8 | 139 |
| Total other borrowing costs | 8 | 139 |
| Total borrowing costs expensed | 4,462 | 4,671 |

Accounting policy

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

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

| \$ '000 | Notes | 2021 | 2020 |
|--|-----------|----------------------|----------------------|
| Depreciation and amortisation | | | |
| Plant and equipment | | 2,067 | 1,722 |
| Office equipment | | 15 | 23 |
| Furniture and fittings | | 5 | 5 |
| Land improvements (depreciable) | | 112 | 95 |
| Infrastructure: | C1-7 | | |
| – Buildings | | 4,372 | 2,592 |
| – Other structures | | 1,096 | 1,525 |
| – Roads | | 8,301 | 7,959 |
| – Bridges | | 687 | 680 |
| – Footpaths | | 565 | 489 |
| – Stormwater drainage | | 1,498 | 1,429 |
| – Water supply network | | 1,535 | 1,487 |
| – Sewerage network | | 3,610 | 3,700 |
| – Bulk earthworks | | 156 | 151 |
| Reinstatement, rehabilitation and restoration assets: | | | |
| Future reinstatement costs – tips | C3-5,C1-7 | 19 | 19 |
| Future reinstatement costs – quarries | C3-5,C1-7 | 54 | 54 |
| Right of use assets | C2-1 | 482 | 496 |
| Total gross depreciation and amortisation costs | | 24,574 | 22,426 |
| <u>Total depreciation, amortisation and impairment for non-financial assets</u> | | <u>24,574</u> | <u>22,426</u> |

Accounting policy

Depreciation and amortisation

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

Impairment of non-financial assets

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 not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

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

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

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

B3-5 Other expenses

| \$ '000 | Notes | 2021 | 2020 |
|--|-------|--------------|--------------|
| Impairment of receivables | | | |
| Other | | – | 208 |
| Total impairment of receivables | C1-4 | – | 208 |
| Net share of interests in joint ventures and associates using the equity method | | | |
| Associates | | 66 | 19 |
| Total net share of interests in joint ventures and associates using the equity method | D2-1 | 66 | 19 |
| Other | | | |
| Contributions/levies to other levels of government | | | |
| – Planning levy | | 152 | 164 |
| – Emergency Services levy | | 85 | 68 |
| – Waste levy | | – | (9) |
| – Other contributions/levies (includes FRNSW and RFS levies) | | 344 | 217 |
| Donations, contributions and assistance to other organisations | | 1,693 | 1,859 |
| Total other | | 2,274 | 2,299 |
| Total other expenses | | 2,340 | 2,526 |

Accounting policy

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

Impairment expenses are recognised when identified.

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

| \$ '000 | Notes | 2021 | 2020 |
|---|-------|----------------|----------------|
| Gain (or loss) on disposal of property (excl. investment property) | | | |
| Proceeds from disposal – property | | – | 220 |
| Less: carrying amount of property assets sold/written off | | (1,535) | (2,640) |
| Gain (or loss) on disposal | | (1,535) | (2,420) |
| Gain (or loss) on disposal of plant and equipment | | | |
| | C1-7 | | |
| Proceeds from disposal – plant and equipment | | 704 | 488 |
| Less: carrying amount of plant and equipment assets sold/written off | | (307) | (147) |
| Gain (or loss) on disposal | | 397 | 341 |
| Gain (or loss) on disposal of infrastructure | | | |
| | C1-7 | | |
| Less: carrying amount of infrastructure assets sold/written off | | (5,061) | (3,912) |
| Gain (or loss) on disposal | | (5,061) | (3,912) |
| Gain (or loss) on disposal of real estate assets held for sale | | | |
| | C1-5 | | |
| Proceeds from disposal – real estate assets | | 314 | 2,849 |
| Less: carrying amount of real estate assets sold/written off | | (188) | (1,369) |
| Gain (or loss) on disposal | | 126 | 1,480 |
| Net gain (or loss) on disposal of assets | | (6,073) | (4,511) |

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 25/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

| \$ '000 | 2021 Budget | 2021 Actual | 2021 ----- Variance ----- | |
|--|----------------|----------------|------------------------------|----------------|
| REVENUES | | | | |
| Rates and annual charges | 55,298 | 56,190 | 892 | 2% F |
| User charges and fees | 25,785 | 27,219 | 1,434 | 6% F |
| Other revenues | 850 | 3,805 | 2,955 | 348% F |
| <i>Other revenues</i> includes the recovery of legal fees totalling \$2.495m. Due to the uncertainty associated with court proceedings and non-court settlements, income from legal fees recovered are not included in the budget. | | | | |
| Operating grants and contributions | 8,889 | 9,932 | 1,043 | 12% F |
| The actual amount of grant income often depends on decisions made by the State and Commonwealth governments after Council's original budget was adopted. Subsequent to the adoption of the budget, Council received a number of grants which were not included in the original budget. This resulted in the favourable variance from budget. | | | | |
| Capital grants and contributions | 21,504 | 41,226 | 19,722 | 92% F |
| <i>Capital grants and contributions</i> were significantly higher than the original adopted budget. This has largely resulted from significant unbudgeted non-cash dedications of non-current assets, including the Woolgoolga to Ballina Bypass. | | | | |
| Interest and investment revenue | 1,908 | 822 | (1,086) | (57)% U |
| Due to the continued decline in the cash rate, resulting from the adverse economic impact of the COVID-19 pandemic, Council's <i>interest and investment revenue</i> did not meet the original budget. Council's investment portfolio returned a positive margin against both the cash rate and the 90 day Bank Bill Swap Rate (BBSW) throughout the year. | | | | |
| Other income | 2,647 | 5,362 | 2,715 | 103% F |
| <i>Other income</i> includes the Fair Value increment on investment properties. Due to the market based nature of independent valuations and other assumptions incorporated in valuation models, this income item is not included in Council's budget. | | | | |
| EXPENSES | | | | |
| Employee benefits and on-costs | 26,613 | 27,733 | (1,120) | (4)% U |
| Materials and services | 41,649 | 36,712 | 4,937 | 12% F |
| <i>Materials and services</i> are favourable to budget due to lower than expected expenditure in the areas of Strategic Planning, Public and Environmental Health, and Asset Management. As reflected in the budget carried forwards and reserve movements, there have been a number of projects deferred to the 2021/22 year. | | | | |
| Borrowing costs | 4,498 | 4,462 | 36 | 1% F |
| Depreciation, amortisation and impairment of non-financial assets | 20,682 | 24,574 | (3,892) | (19)% U |
| Depreciation is difficult to predict, and is impacted by the timing of asset additions, disposals and revaluation of assets | | | | |

B5-1 Material budget variations (continued)

| \$ '000 | 2021 Budget | 2021 Actual | 2021 ----- Variance ----- | |
|---------|----------------|----------------|------------------------------|--|
|---------|----------------|----------------|------------------------------|--|

classes year on year. The unfavourable movement in depreciation in 2020/21 was largely due to higher than budgeted depreciation on buildings.

| | | | | | |
|--|-------|-------|---------|-------|---|
| Other expenses | 1,968 | 2,340 | (372) | (19)% | U |
| <i>Other expenses</i> is unfavourable against budget due to the higher than forecast emergency levies. | | | | | |
| Net losses from disposal of assets | - | 6,073 | (6,073) | ∞ | U |

STATEMENT OF CASH FLOWS

| | | | | | |
|--|----------|----------|---------|--------|---|
| Cash flows from operating activities | 41,303 | 49,643 | 8,340 | 20% | F |
| The favourable variance against budget in <i>Cash flows from operating activities</i> is due to higher than expected revenues from the Ballina Byron Gateway Airport and Council Waste Centre, and the receipt of unanticipated legal settlements. | | | | | |
| Cash flows from investing activities | (46,195) | (49,337) | (3,142) | 7% | U |
| Cash flows from financing activities | 4,892 | (2,886) | (7,778) | (159)% | U |
| Due to the deferral of Wollongbar Urban Expansion Area - Stage 3 project and other changes in the scheduling of capital works projects, Council's drawdown of new loans (to finance these projects), was less than budgeted. | | | | | |

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

| \$ '000 | 2021 | 2020 |
|---|---------------------|----------------------|
| Cash and cash equivalents | | |
| Cash on hand and at bank | 7,454 | 10,034 |
| <u>Total cash and cash equivalents</u> | <u>7,454</u> | <u>10,034</u> |

Reconciliation of cash and cash equivalents

| | | |
|---|---------------------|----------------------|
| Total cash and cash equivalents per Statement of Financial Position | 7,454 | 10,034 |
| <u>Balance as per the Statement of Cash Flows</u> | <u>7,454</u> | <u>10,034</u> |

Accounting policy

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

C1-2 Financial investments

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|---|----------------------|----------------------|----------------------|----------------------|
| Debt securities at amortised cost | | | | |
| Long term deposits | 77,500 | – | 59,500 | – |
| NCD's, FRN's (with maturities > 3 months) ¹ | 6,800 | 14,000 | 7,138 | 16,900 |
| <u>Total financial investments</u> | <u>84,300</u> | <u>14,000</u> | <u>66,638</u> | <u>16,900</u> |
| <u>Total cash assets, cash equivalents and investments</u> | <u>91,754</u> | <u>14,000</u> | <u>76,672</u> | <u>16,900</u> |

(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 profit or loss.

C1-3 Restricted cash, cash equivalents and investments

| \$ '000 | 2021 | | 2020 | |
|--|---------------|---------------|---------|-------------|
| | Current | Non-current | Current | Non-current |
| Total cash, cash equivalents and investments | 91,754 | 14,000 | 76,672 | 16,900 |
| attributable to: | | | | |
| External restrictions | 46,951 | 14,000 | 36,398 | 16,900 |
| Internal restrictions | 38,604 | – | 32,872 | – |
| Unrestricted | 6,199 | – | 7,402 | – |
| | 91,754 | 14,000 | 76,672 | 16,900 |

| \$ '000 | 2021 | 2020 |
|---------|------|------|
|---------|------|------|

Details of restrictions

External restrictions – included in liabilities

| | | |
|--|--------------|--------------|
| Deposits and retentions | 3,975 | 4,219 |
| Water and wastewater ELE's | 1,008 | 916 |
| External restrictions – included in liabilities | 4,983 | 5,135 |

External restrictions – other

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

| | | |
|---|---------------|---------------|
| Developer contributions – general | 15,064 | 12,584 |
| Developer contributions – water fund | 10,782 | 10,116 |
| Developer contributions – wastewater fund | 9,383 | 8,651 |
| Specific purpose unexpended grants (recognised as revenue) – general fund | 1,321 | 2,352 |
| Water fund | 9,869 | 10,164 |
| Wastewater services | 8,674 | 3,061 |
| Domestic waste management | 875 | 1,235 |
| External restrictions – other | 55,968 | 48,163 |
| Total external restrictions | 60,951 | 53,298 |

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

| \$ '000 | 2021 | 2020 |
|--|---------------|---------------|
| Internal restrictions | | |
| Council has internally restricted cash, cash equivalents and investments as follows: | | |
| Airport | 2,929 | 2,337 |
| Bypass maintenance funding | 3,602 | 4,053 |
| Carry over works | 3,336 | 2,741 |
| Commercial properties | 852 | 679 |
| Community facilities (other) | 854 | 674 |
| Employees leave entitlement | 2,994 | 2,994 |
| Facilities Management | 989 | 798 |
| Financial assistance grant in advance | 2,418 | 2,418 |
| Management plans and studies | 1,898 | 1,769 |
| Landfill and resource management | 2,207 | 926 |
| Open Spaces and Reserves | 1,774 | 1,005 |
| Plant and vehicle replacement | 1,391 | 552 |
| Property reserves | 5,357 | 3,996 |
| Quarries | 773 | 871 |
| Road works | 3,543 | 3,709 |
| Strategic Planning | 1,062 | 985 |
| Wollongbar District and Skate Park | 957 | 1,413 |
| Other | 1,668 | 952 |
| Total internal restrictions | 38,604 | 32,872 |
| Total restrictions | 99,555 | 86,170 |

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

C1-4 Receivables

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Purpose | | | | |
| Rates and annual charges | 2,331 | 90 | 2,740 | 134 |
| Interest and extra charges | 52 | 22 | 68 | 29 |
| User charges and fees | 2,881 | 112 | 2,596 | 127 |
| Accrued revenues | | | | |
| – Interest on investments | 220 | – | 330 | – |
| Airport charges | 3,857 | – | 570 | – |
| Government grants and subsidies | 549 | – | 582 | – |
| Net GST receivable | 639 | – | 565 | – |
| Waste centre fees | 430 | – | 70 | – |
| Other debtors | 206 | – | 314 | – |
| Total | 11,165 | 224 | 7,835 | 290 |
| Less: provision for impairment | | | | |
| User charges and fees | (201) | – | (259) | – |
| Total provision for impairment – receivables | (201) | – | (259) | – |
| Total net receivables | 10,964 | 224 | 7,576 | 290 |
| Externally restricted receivables | | | | |
| Water supply | | | | |
| – Other | 2,531 | 56 | 2,538 | 57 |
| Sewerage services | | | | |
| – Other | 1,494 | 79 | 1,536 | 81 |
| Domestic waste management | 254 | 10 | 297 | 15 |
| Stormwater management | 60 | – | 17 | – |
| Total external restrictions | 4,339 | 145 | 4,388 | 153 |
| Unrestricted receivables | 6,625 | 79 | 3,188 | 137 |
| Total net receivables | 10,964 | 224 | 7,576 | 290 |

| \$ '000 | 2021 | 2020 |
|---|------------|------------|
| Movement in provision for impairment of receivables | | |
| Balance at the beginning of the year (calculated in accordance with AASB 139) | 259 | 51 |
| + new provisions recognised during the year | 4 | 219 |
| – amounts already provided for and written off this year | (1) | – |
| – amounts provided for but recovered during the year | (61) | (11) |
| Balance at the end of the year | 201 | 259 |

C1-4 Receivables (continued)

Accounting policy

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

Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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 has been placed under liquidation or has entered into bankruptcy proceedings.

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

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

C1-5 Inventories

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|----------------------------------|-----------------|---------------------|-----------------|---------------------|
| (i) Inventories at cost | | | | |
| Trading stock | 16 | – | 18 | – |
| Stores and materials | 854 | – | 631 | – |
| Real estate for resale | 1,828 | 5,304 | 171 | 6,222 |
| Total inventories at cost | 2,698 | 5,304 | 820 | 6,222 |
| Total inventories | 2,698 | 5,304 | 820 | 6,222 |

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Total externally restricted assets | – | – | – | – |
| Total internally restricted assets | – | – | – | – |
| Total unrestricted assets | 2,698 | 5,304 | 820 | 6,222 |
| Total inventories | 2,698 | 5,304 | 820 | 6,222 |

(i) Other disclosures

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| (a) Details for real estate development | | | | |
| Industrial/commercial | 1,828 | 3,683 | 171 | 5,432 |
| Residential | – | 1,621 | – | 790 |
| Total real estate for resale | 1,828 | 5,304 | 171 | 6,222 |

(Valued at the lower of cost and net realisable value)

Represented by:

| | | | | |
|-------------------------------------|--------------|--------------|------------|--------------|
| Development costs | 1,828 | 5,304 | 171 | 6,222 |
| Total real estate for resale | 1,828 | 5,304 | 171 | 6,222 |

Accounting policy

Stores and materials

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

Trading stock

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

Land held for resale

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

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

C1-6 Contract assets and Contract cost assets

| \$ '000 | Notes | 2021 | 2020 |
|---|-------|--------------|--------------|
| Contract assets | C1-6 | 2,462 | 1,192 |
| Total contract assets and contract cost assets | | 2,462 | 1,192 |

Contract assets

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| Work relating to infrastructure grants | 2,409 | - | 928 | - |
| Other | 53 | - | 264 | - |
| Total contract assets | 2,462 | - | 1,192 | - |

Significant changes in contract assets

The significant change in contract assets is due to the timing of capital works, with a number of projects in progress as at 30 June 2021, in comparison to 30 June 2020. These projects include the construction of Airport Boulevard and the Coastal Shared Walk.

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| Total unrestricted assets | 2,462 | - | 1,192 | - |
| Total contract assets and contract cost asset | 2,462 | - | 1,192 | - |

Accounting policy

Contract assets

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

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

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

C1-7 Infrastructure, property, plant and equipment

| By aggregated asset class | Asset movements during the reporting period | | | | | | | | | | At 30 June 2021 | | | |
|--|---|---|---------------------|--------------------|----------------------|-----------------------------|----------------------|---------------|---------------------------|-----------------------------------|--------------------------------------|-----------------------|---|---------------------|
| | At 1 July 2020 | | | | | | | | | | At 30 June 2021 | | | |
| \$ '000 | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals | Additions new assets | Carrying value of disposals | Depreciation expense | WIP transfers | Adjustments and transfers | Tfns from/(to) real estate assets | Revaluation movement to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| Capital work in progress | 46,073 | - | 46,073 | 14,100 | 19,939 | - | - | (32,595) | (418) | 872 | (527) | 47,444 | - | 47,444 |
| Plant and equipment | 26,770 | (14,963) | 11,807 | - | 2,389 | (484) | (2,067) | 274 | - | - | - | 24,478 | (12,559) | 11,919 |
| Office equipment | 1,451 | (1,406) | 45 | - | - | - | (15) | - | - | - | - | 1,451 | (1,421) | 30 |
| Furniture and fittings | 423 | (409) | 14 | - | - | - | (5) | 4 | - | - | - | 427 | (414) | 13 |
| Land: | | | | | | | | | | | | | | |
| - Operational land | 66,915 | - | 66,915 | - | 20 | - | - | 1,854 | - | - | - | 68,789 | - | 68,789 |
| - Community land | 49,112 | - | 49,112 | - | - | - | - | - | - | - | - | 49,112 | - | 49,112 |
| - Crown land | 30,431 | - | 30,431 | - | - | - | - | - | - | - | - | 30,431 | - | 30,431 |
| - Land under roads (post 30/6/08) | 2,078 | - | 2,078 | - | 121 | - | - | 907 | - | - | - | 3,106 | - | 3,106 |
| Land improvements – non-depreciable | 15,080 | - | 15,080 | - | - | - | - | 1,015 | (526) | - | - | 15,569 | - | 15,569 |
| Land improvements – depreciable | 7,603 | (3,821) | 3,782 | - | - | - | (112) | 608 | 526 | - | - | 8,737 | (3,933) | 4,804 |
| Infrastructure: | | | | | | | | | | | | | | |
| - Buildings | 164,029 | (52,531) | 111,498 | 651 | 634 | (1,535) | (4,372) | 2,759 | - | - | - | 166,115 | (56,480) | 109,635 |
| - Other structures | 45,046 | (12,399) | 32,647 | 80 | 13 | (126) | (1,096) | 1,432 | - | - | - | 46,394 | (13,444) | 32,950 |
| - Roads | 469,877 | (120,195) | 349,682 | 233 | 6,227 | (2,213) | (8,301) | 11,057 | - | - | - | 483,293 | (126,608) | 356,685 |
| - Bridges | 53,983 | (17,670) | 36,313 | - | - | (6) | (687) | 108 | - | - | - | 54,064 | (18,336) | 35,728 |
| - Footpaths | 37,420 | (5,256) | 32,164 | - | 1,183 | (80) | (565) | 860 | - | - | - | 39,356 | (5,794) | 33,562 |
| - Bulk earthworks | 152,052 | (693) | 151,359 | 48 | 859 | (608) | (156) | 1,582 | - | - | - | 153,930 | (846) | 153,084 |
| - Stormwater drainage | 111,596 | (40,409) | 71,187 | - | 3,444 | (91) | (1,495) | 3,475 | - | - | - | 118,298 | (41,781) | 76,517 |
| - Water supply network | 121,261 | (45,991) | 75,270 | 65 | 1,455 | (933) | (1,535) | 4,166 | - | - | 677 | 126,068 | (46,903) | 79,165 |
| - Sewerage network | 298,152 | (79,570) | 218,582 | 14 | 3,223 | (825) | (3,610) | 2,494 | - | - | 1,972 | 304,478 | (82,628) | 221,850 |
| Reinstatement, rehabilitation and restoration assets (refer Note C3-5): | | | | | | | | | | | | | | |
| - Tip assets | 1,737 | (1,624) | 113 | - | 4,175 | - | (19) | - | - | - | - | 5,912 | (1,643) | 4,269 |
| - Quarry assets | 1,050 | (961) | 89 | - | 296 | - | (54) | - | - | - | - | 1,345 | (1,014) | 331 |
| Total infrastructure, property, plant and equipment | 1,702,139 | (397,898) | 1,304,241 | 15,191 | 43,978 | (6,901) | (24,092) | - | (418) | 872 | 2,122 | 1,748,797 | (413,804) | 1,334,993 |

C1-7 Infrastructure, property, plant and equipment (continued)

| By aggregated asset class | Asset movements during the reporting period | | | | | | | | | | At 30 June 2020 | | | |
|--|---|---|---------------------|--------------------|----------------------|-----------------------------|----------------------|---------------|---------------------------|---|--------------------------------------|-----------------------|---|---------------------|
| | At 1 July 2019 | | | | | | | | | | At 30 June 2020 | | | |
| \$ '000 | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals | Additions new assets | Carrying value of disposals | Depreciation expense | WIP transfers | Adjustments and transfers | Tifs 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 | 42,198 | - | 42,198 | 14,212 | 17,440 | - | - | (26,459) | (14) | 187 | (1,491) | 46,073 | - | 46,073 |
| Plant and equipment | 22,908 | (14,985) | 7,923 | 63 | 5,311 | (147) | (1,722) | 379 | - | - | - | 26,770 | (14,963) | 11,807 |
| Office equipment | 1,519 | (1,451) | 68 | - | - | - | (23) | - | - | - | - | 1,451 | (1,406) | 45 |
| Furniture and fittings | 423 | (404) | 19 | - | - | - | (5) | - | - | - | - | 423 | (409) | 14 |
| Land: | | | | | | | | | | | | | | |
| - Operational land | 66,385 | - | 66,385 | - | 400 | (242) | - | 480 | - | - | (108) | 66,915 | - | 66,915 |
| - Community land | 49,078 | - | 49,078 | - | - | - | - | - | - | - | 34 | 49,112 | - | 49,112 |
| - Crown land | 33,592 | - | 33,592 | - | - | - | - | - | - | - | (3,161) | 30,431 | - | 30,431 |
| - Land under roads (post 30/6/08) | 2,003 | - | 2,003 | - | 62 | - | - | 13 | - | - | - | 2,078 | - | 2,078 |
| Land improvements – non-depreciable | 14,554 | - | 14,554 | - | 45 | - | - | 481 | - | - | - | 15,080 | - | 15,080 |
| Land improvements – depreciable | 7,602 | (3,725) | 3,877 | - | - | - | (95) | - | - | - | - | 7,603 | (3,821) | 3,782 |
| Infrastructure: | | | | | | | | | | | | | | |
| - Buildings | 149,772 | (49,828) | 99,944 | 678 | 1,927 | (2,391) | (2,592) | 13,932 | - | - | - | 164,029 | (52,531) | 111,498 |
| - Other structures | 44,598 | (10,871) | 33,727 | - | 25 | (7) | (1,525) | 427 | - | - | - | 45,046 | (12,399) | 32,647 |
| - Roads | 449,282 | (107,045) | 342,237 | 1,060 | 3,430 | (1,885) | (7,959) | 6,988 | 123 | - | 5,688 | 469,877 | (120,195) | 349,682 |
| - Bridges | 51,035 | (19,320) | 31,715 | - | - | - | (680) | - | 237 | - | 5,041 | 53,983 | (17,670) | 36,313 |
| - Footpaths | 37,471 | (8,970) | 28,501 | 761 | 882 | (132) | (489) | 434 | (639) | - | 2,846 | 37,420 | (5,256) | 32,164 |
| - Bulk earthworks (non-depreciable) | 140,123 | (666) | 139,457 | 608 | 464 | (1,083) | (151) | 716 | 515 | - | 10,833 | 152,052 | (693) | 151,359 |
| - Stormwater drainage | 134,788 | (49,134) | 85,654 | - | 2,257 | - | (1,429) | 928 | (237) | - | (15,986) | 111,596 | (40,409) | 71,187 |
| - Water supply network | 119,558 | (44,072) | 75,486 | - | 394 | - | (1,487) | 177 | - | - | 700 | 121,261 | (45,991) | 75,270 |
| - Sewerage network | 293,118 | (75,261) | 217,857 | 527 | 1,177 | (812) | (3,700) | 1,504 | - | - | 2,029 | 298,152 | (79,570) | 218,582 |
| Reinstatement, rehabilitation and restoration assets (refer Note C3-5): | | | | | | | | | | | | | | |
| - Tip assets | 1,737 | (1,605) | 132 | - | - | - | (19) | - | - | - | - | 1,737 | (1,624) | 113 |
| - Quarry assets | 1,050 | (907) | 143 | - | - | - | (54) | - | - | - | - | 1,050 | (961) | 89 |
| Total infrastructure, property, plant and equipment | 1,662,794 | (388,244) | 1,274,550 | 17,909 | 33,814 | (6,699) | (21,930) | - | (15) | 187 | 6,425 | 1,702,139 | (397,898) | 1,304,241 |

C1-7 Infrastructure, property, plant and equipment (continued)

Accounting policy

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

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

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

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:

| | | | |
|-----------------------------------|-------------|--------------------------------------|-----------|
| Plant and equipment | Years | Other equipment | Years |
| Office equipment | 10 to 20 | Playground equipment | 10 to 20 |
| Office furniture | 10 to 20 | Benches, seats etc. | 10 to 20 |
| Computer equipment | 3 to 8 | | |
| Vehicles | 3 to 5 | Buildings | |
| Heavy plant/road making equipment | 8 to 15 | Buildings: masonry | 80 to 100 |
| Other plant and equipment | 2 to 20 | Buildings: other | 30 to 40 |
| | | Stormwater assets | |
| Water and sewer assets | | 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 | | |
| | | Other infrastructure assets | |
| Transportation assets | | 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.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment – Water.

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

Land under roads

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

C1-7 Infrastructure, property, plant and equipment (continued)

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

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

C1-8 Investment properties

| \$ '000 | 2021 | 2020 |
|---|---------------|---------------|
| Owned investment property | | |
| Investment property on hand at fair value | 25,340 | 23,255 |
| Total owned investment property | 25,340 | 23,255 |
| At fair value | | |
| Opening balance at 1 July | 23,255 | 22,705 |
| Net gain/(loss) from fair value adjustments | 2,085 | 550 |
| Closing balance at 30 June | 25,340 | 23,255 |

Accounting policy

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

C2 Leasing activities

C2-1 Council as a lessee

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 2021, 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 2021.

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 has a long term lease to a coastal car park and adjoining land area. The lease is 99 years 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, Industry and Environment in their role in managing the Crown estate. Council uses this land for the provision of providing 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.

(a) Right of use assets

| \$ '000 | Plant and equipment | Land Operational | Land Crown | Total |
|---|------------------------|---------------------|---------------|--------------|
| 2021 | | | | |
| Opening balance at 1 July | 979 | 1,202 | 908 | 3,089 |
| Additions to right-of-use assets | 46 | - | - | 46 |
| Adjustments to right-of-use assets due to re-measurement of lease liability | (65) | 47 | (2) | (20) |
| Depreciation charge | (387) | (14) | (81) | (482) |
| Balance at 30 June | 573 | 1,235 | 825 | 2,633 |
| 2020 | | | | |
| Adoption of AASB 16 at 1 July 2019 – first time lease recognition | 1,149 | 1,215 | 981 | 3,345 |
| Additions to right-of-use assets | 234 | - | - | 234 |
| Adjustments to right-of-use assets due to re-measurement of lease liability | (3) | - | 8 | 5 |
| Depreciation charge | (402) | (13) | (81) | (496) |
| Balance at 30 June | 979 | 1,202 | 908 | 3,089 |

C2-1 Council as a lessee (continued)

(b) Lease liabilities

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|--------------------------------|-----------------|---------------------|-----------------|---------------------|
| Lease liabilities | 545 | 2,152 | 464 | 2,664 |
| Total lease liabilities | 545 | 2,152 | 464 | 2,664 |

(c) (i) The maturity analysis

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

| \$ '000 | < 1 year | 1 – 5 years | > 5 years | Total | Total per Statement of Financial Position |
|-------------|----------|-------------|-----------|-------|--|
| 2021 | | | | | |
| Cash flows | 491 | 723 | 4,107 | 5,321 | 2,697 |
| 2020 | | | | | |
| Cash flows | 561 | 1,201 | 4,263 | 6,025 | 3,128 |

(d) Income Statement

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

| \$ '000 | 2021 | 2020 |
|--|------------|------------|
| Interest on lease liabilities | 96 | 121 |
| Depreciation of right of use assets | 482 | 496 |
| Expenses relating to short-term leases | 56 | 50 |
| Expenses relating to low-value leases | 56 | 119 |
| | 690 | 786 |

(e) Statement of Cash Flows

| | | |
|-------------------------------|------------|------------|
| Total cash outflow for leases | 668 | 739 |
| | 668 | 739 |

(f) 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.

C2-1 Council as a lessee (continued)

Accounting policy

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

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

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

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to 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 C1-8)
- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-7).

(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 | 2021 | 2020 |
|--|--------------|--------------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | 1,728 | 1,720 |
| Total income relating to operating leases for investment property assets | 1,728 | 1,720 |
| Operating lease expenses | | |
| Direct operating expenses that generated rental income | 130 | 122 |
| Direct operating expenses that did not generate rental income | 93 | 164 |
| Total expenses relating to operating leases | 223 | 286 |

C2-2 Council as a lessor (continued)

| \$ '000 | 2021 | 2020 |
|---------|------|------|
|---------|------|------|

(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) | 1,494 | 1,311 |
| Total income relating to operating leases for Council assets | 1,494 | 1,311 |

(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 | 1,253 | 1,559 |
| 1–2 years | 746 | 1,041 |
| 2–3 years | 323 | 612 |
| 3–4 years | 138 | 282 |
| 4–5 years | 43 | 97 |
| Total undiscounted lease payments to be received | 2,503 | 3,591 |

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Payables | | | | |
| Goods and services | 7,873 | – | 6,085 | – |
| Accrued expenses: | | | | |
| – Borrowings | 339 | – | 288 | – |
| – Salaries and wages | 1,008 | – | 826 | – |
| Security bonds, deposits and retentions | 3,975 | – | 4,219 | – |
| Prepaid rates and rental income | 1,659 | – | 1,238 | – |
| Total payables | 14,854 | – | 12,656 | – |

Payables relating to restricted assets

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Externally restricted assets | | | | |
| Water | 48 | – | 42 | – |
| Sewer | 142 | – | 170 | – |
| Payables relating to externally restricted assets | 190 | – | 212 | – |
| Total payables relating to restricted assets | 190 | – | 212 | – |
| Total payables relating to unrestricted assets | 14,664 | – | 12,444 | – |
| Total payables | 14,854 | – | 12,656 | – |

Current payables not anticipated to be settled within the next twelve months

| \$ '000 | 2021 | 2020 |
|---|--------------|--------------|
| The following liabilities, even though classified as current, are not expected to be settled in the next 12 months. | | |
| Payables – security bonds, deposits and retentions | 1,541 | 1,405 |
| Total payables | 1,541 | 1,405 |

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

| \$ '000 | 2021 Current | 2021 Non-current | 2020 Current | 2020 Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| Grants and contributions received in advance: | | | | |
| Unexpended capital grants (to construct Council controlled assets) | 1,368 | - | 501 | - |
| Total grants received in advance | 1,368 | - | 501 | - |
| Total contract liabilities | 1,368 | - | 501 | - |

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

| \$ '000 | 2021 | 2020 |
|--|------------|------------|
| Capital grants (to construct Council controlled assets) | 405 | 989 |
| Total revenue recognised that was included in the contract liability balance at the beginning of the period | 405 | 989 |

Significant changes in contract liabilities

As at 30 June 2021, Council had received the initial milestone funding for significant projects that have either yet to commence or are in their early stages of construction. These include Kingsford Smith Regional Sporting Facility Upgrade and the Your High Street Lennox Head Village Vision projects.

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

| \$ '000 | 2021 | 2021 | 2020 | 2020 |
|------------------------------|--------------|---------------|--------------|---------------|
| | Current | Non-current | Current | Non-current |
| Loans – secured ¹ | 6,281 | 70,762 | 5,930 | 73,542 |
| Total borrowings | 6,281 | 70,762 | 5,930 | 73,542 |

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

| \$ '000 | 2020 | | Non-cash movements | | | 2021 |
|--|-----------------|----------------|--------------------|--|-------------------------|-----------------|
| | Opening Balance | Cash flows | Acquisition | Acquisition due to change in accounting policy | Other non-cash movement | Closing balance |
| Loans – secured | 79,472 | (2,429) | – | – | – | 77,043 |
| Lease liability (Note C2-1b) | 3,128 | (457) | 46 | – | (20) | 2,697 |
| Total liabilities from financing activities | 82,600 | (2,886) | 46 | – | (20) | 79,740 |

| \$ '000 | 2019 | | Non-cash movements | | | 2020 |
|--|-----------------|----------------|--------------------|--|-------------------------|-----------------|
| | Opening Balance | Cash flows | Acquisition | Acquisition due to change in accounting policy | Other non-cash movement | Closing balance |
| Loans – secured | 77,054 | (6,582) | 9,000 | – | – | 79,472 |
| Lease liability (Note C2-1b) | – | (457) | 234 | 3,345 | 6 | 3,128 |
| Total liabilities from financing activities | 77,054 | (7,039) | 9,234 | 3,345 | 6 | 82,600 |

C3-3 Borrowings (continued)

(b) Financing arrangements

| \$ '000 | 2021 | 2020 |
|---|---------------|---------------|
| Total facilities | | |
| Loan Facilities | 77,043 | 79,472 |
| Credit cards/purchase cards | 750 | 750 |
| Total financing arrangements | 77,793 | 80,222 |
| Drawn facilities | | |
| – Loan Facilities | 77,043 | 79,472 |
| – Credit cards/purchase cards | 6 | 144 |
| Total drawn financing arrangements | 77,049 | 79,616 |
| Undrawn facilities | | |
| – Credit cards/purchase cards | 744 | 606 |
| Total undrawn financing arrangements | 744 | 606 |

Accounting policy

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

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

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

C3-4 Employee benefit provisions

| \$ '000 | 2021 | | 2020 | |
|--|--------------|-------------|--------------|-------------|
| | Current | Non-current | Current | Non-current |
| Annual leave | 3,022 | – | 2,792 | – |
| Sick leave | 1,746 | – | 1,688 | – |
| Long service leave | 4,225 | 458 | 3,988 | 397 |
| Total employee benefit provisions | 8,993 | 458 | 8,468 | 397 |

Employee benefit provisions relating to restricted assets

Externally restricted assets

| | | | | |
|--|--------------|------------|--------------|------------|
| Water | 218 | 24 | 216 | 10 |
| Sewer | 689 | 77 | 661 | 29 |
| Domestic waste management | 213 | 10 | 189 | 10 |
| Employee benefit provisions relating to externally restricted assets | 1,120 | 111 | 1,066 | 49 |
| Total employee benefit provisions relating to restricted assets | 1,120 | 111 | 1,066 | 49 |
| Total employee benefit provisions relating to unrestricted assets | 7,873 | 347 | 7,402 | 348 |
| Total employee benefit provisions | 8,993 | 458 | 8,468 | 397 |

Current employee benefit provisions not anticipated to be settled within the next twelve months

| \$ '000 | 2021 | 2020 |
|--|--------------|--------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. | | |
| Provisions – employees benefits | 5,114 | 5,061 |
| | 5,114 | 5,061 |

C3-4 Employee benefit provisions (continued)

Description of and movements in non-employee benefit provisions

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

| \$ '000 | 2021 | | 2020 | |
|--|----------|--------------|----------|--------------|
| | Current | Non-Current | Current | Non-Current |
| Asset remediation/restoration: | | | | |
| Asset remediation/restoration (future works) | – | 7,661 | – | 3,183 |
| Sub-total – asset remediation/restoration | – | 7,661 | – | 3,183 |
| Total provisions | – | 7,661 | – | 3,183 |

Description of and movements in provisions

| \$ '000 | Other provisions | |
|---------------------------------------|-------------------|---------------------|
| | Asset remediation | Net carrying amount |
| 2021 | | |
| At beginning of year | 3,183 | 3,183 |
| – Revised discount rate | 765 | 765 |
| – Revised costs | 3,705 | 3,705 |
| Unwinding of discount | 8 | 8 |
| Total other provisions at end of year | 7,661 | 7,661 |
| 2020 | | |
| At beginning of year | 3,752 | 3,752 |
| – Revised discount rate | (492) | (492) |
| – Revised life | (118) | (118) |
| Unwinding of discount | 41 | 41 |
| Total other provisions at end of year | 3,183 | 3,183 |

continued on next page ...

C3-5 Provisions (continued)

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.

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

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

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

| \$ '000 | General ¹ 2021 | Water 2021 | Wastewater 2021 |
|--|------------------------------|---------------|--------------------|
| Income from continuing operations | | | |
| Rates and annual charges | 33,586 | 3,988 | 18,616 |
| User charges and fees | 17,132 | 8,615 | 1,472 |
| Interest and investment revenue | 510 | 176 | 136 |
| Other revenues | 896 | – | 2,909 |
| Grants and contributions provided for operating purposes | 9,612 | 161 | 159 |
| Grants and contributions provided for capital purposes | 31,769 | 2,060 | 7,397 |
| Other income | 5,362 | – | – |
| Total income from continuing operations | 98,867 | 15,000 | 30,689 |
| Expenses from continuing operations | | | |
| Employee benefits and on-costs | 20,941 | 2,467 | 4,325 |
| Materials and services | 22,029 | 8,634 | 6,049 |
| Borrowing costs | 1,281 | – | 3,181 |
| Depreciation, amortisation and impairment of non-financial assets | 18,662 | 1,679 | 4,233 |
| Other expenses | 1,944 | 132 | 264 |
| Net losses from the disposal of assets | 4,310 | 944 | 819 |
| Total expenses from continuing operations | 69,167 | 13,856 | 18,871 |
| Operating result from continuing operations | 29,700 | 1,144 | 11,818 |
| Net operating result for the year | 29,700 | 1,144 | 11,818 |
| Net operating result attributable to each council fund | 29,700 | 1,144 | 11,818 |
| Net operating result for the year before grants and contributions provided for capital purposes | (2,069) | (916) | 4,421 |

(1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

D1-2 Statement of Financial Position by fund

| \$ '000 | General ¹ 2021 | Water 2021 | Wastewater 2021 |
|---|------------------------------|----------------|--------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 7,454 | – | – |
| Investments | 50,239 | 17,918 | 16,143 |
| Receivables | 6,939 | 2,531 | 1,494 |
| Inventories | 2,698 | – | – |
| Contract assets and contract cost assets | 2,462 | – | – |
| Other | 529 | 49 | – |
| Total current assets | 70,321 | 20,498 | 17,637 |
| Non-current assets | | | |
| Investments | 8,345 | 2,975 | 2,680 |
| Receivables | (474) | 619 | 79 |
| Inventories | 5,304 | – | – |
| Infrastructure, property, plant and equipment | 1,004,502 | 88,036 | 242,455 |
| Investments accounted for using the equity method | 1,145 | – | – |
| Investment property | 25,340 | – | – |
| Right of use assets | 2,633 | – | – |
| Total non-current assets | 1,046,795 | 91,630 | 245,214 |
| TOTAL ASSETS | 1,117,116 | 112,128 | 262,851 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | 14,664 | 48 | 142 |
| Contract liabilities | 1,368 | – | – |
| Lease liabilities | 545 | – | – |
| Borrowings | 3,361 | – | 2,920 |
| Employee benefit provision | 8,086 | 218 | 689 |
| Total current liabilities | 28,024 | 266 | 3,751 |
| Non-current liabilities | | | |
| Lease liabilities | 2,152 | – | – |
| Borrowings | 26,845 | – | 43,917 |
| Employee benefit provision | 357 | 24 | 77 |
| Provisions | 7,661 | – | – |
| Total non-current liabilities | 37,015 | 24 | 43,994 |
| TOTAL LIABILITIES | 65,039 | 290 | 47,745 |
| Net assets | 1,052,077 | 111,838 | 215,106 |
| EQUITY | | | |
| Accumulated surplus | 640,882 | 54,229 | 132,476 |
| Revaluation reserves | 411,195 | 57,609 | 82,630 |
| Council equity interest | 1,052,077 | 111,838 | 215,106 |
| Total equity | 1,052,077 | 111,838 | 215,106 |

(1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

| | LED Street Lighting Upgrade project |
|--|--|
| Details of individual internal loans | |
| Borrower (by purpose) | General Fund |
| Lender (by purpose) | Water Fund |
| Date of Minister's approval | 24 June 2019 |
| Date raised | 1 July 2019 |
| Term years | 9 years |
| Dates of maturity | 30 June 2028 |
| Rate of interest (%) | 3% |
| Amount originally raised (\$'000) | 722 |
| Total repaid during year (principal and interest) (\$'000) | 109 |
| Principal outstanding at end of year (\$'000) | 560 |

D2 Interests in other entities

| \$ '000 | Council's share of net assets | |
|---|-------------------------------|--------------|
| | 2021 | 2020 |
| Council's share of net assets | | |
| Net share of interests in joint ventures and associates using the equity method – assets | | |
| Associates | 1,145 | 1,211 |
| Total net share of interests in joint ventures and associates using the equity method – assets | 1,145 | 1,211 |
| Total Council's share of net assets | 1,145 | 1,211 |

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 | 2021 | 2020 |
|---|--------------|--------------|
| Individually immaterial associates | | |
| Aggregate carrying amount of individually immaterial associates | 1,145 | 1,211 |
| Aggregate amounts of Council's share of individually immaterial: | | |
| Profit/(loss) from continuing operations | (66) | 57 |
| Total comprehensive income – individually immaterial associates | (66) | 57 |

Accounting policy

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 as a 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 consolidated 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 | 2021 | 2021 |
|--|---|------------|------------|
| | | Net profit | Net assets |
| North East Weight of Loads Group (NEWLOG) | Enforcement of load weights carried by heavy vehicles. Joint Venture | 8 | 28 |

Reasons for non-recognition

Councils share of NEWLOG net assets is 13.33%, Council considers this immaterial to the consolidated financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act 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 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 2021 | Carrying value 2020 | Fair value 2021 | Fair value 2020 |
|-------------------------------------|------------------------|------------------------|--------------------|--------------------|
| Financial assets | | | | |
| Measured at amortised cost | | | | |
| Cash and cash equivalents | 7,454 | 10,034 | 7,454 | 10,034 |
| Receivables | 11,188 | 7,866 | 11,188 | 7,866 |
| Investments | | | | |
| – Debt securities at amortised cost | 98,300 | 83,538 | 98,300 | 83,538 |
| Total financial assets | 116,942 | 101,438 | 116,942 | 101,438 |
| Financial liabilities | | | | |
| Payables | 14,854 | 12,656 | 14,854 | 12,656 |
| Loans/advances | 77,043 | 79,472 | 99,727 | 107,812 |
| Total financial liabilities | 91,897 | 92,128 | 114,581 | 120,468 |

Fair value is determined as follows:

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

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 | 2021 | 2020 |
|---------|------|------|
|---------|------|------|

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.

Impact of a 1% movement in interest rates

| | | |
|-----------------------------|-----|-----|
| – Equity / Income Statement | 997 | 916 |
|-----------------------------|-----|-----|

(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 | < 1 year overdue | 1 - 2 years overdue | 2 - 5 years overdue | > 5 years overdue | Total |
|-----------------------|--------------------|---------------------|------------------------|------------------------|----------------------|-------|
| 2021 | | | | | | |
| Gross carrying amount | – | 5,414 | – | – | – | 5,414 |
| 2020 | | | | | | |
| Gross carrying amount | – | 5,597 | – | – | – | 5,597 |

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 | 0 - 30 days overdue | 31 - 60 days overdue | 61 - 90 days overdue | > 91 days overdue | Total |
|------------------------|--------------------|------------------------|-------------------------|-------------------------|----------------------|-------|
| 2021 | | | | | | |
| Gross carrying amount | 1,751 | 768 | 478 | 506 | 2,472 | 5,975 |
| Expected loss rate (%) | 0.00% | 1.00% | 1.00% | 2.00% | 2.00% | 1.21% |
| ECL provision | – | 8 | 5 | 10 | 49 | 72 |
| 2020 | | | | | | |
| Gross carrying amount | 4,424 | 529 | 16 | 85 | 197 | 5,251 |
| Expected loss rate (%) | 0.00% | 1.00% | 1.00% | 2.00% | 2.00% | 0.21% |
| ECL provision | – | 5 | – | 2 | 4 | 11 |

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 | ≤ 1 Year | payable in: | | Total cash outflows | Actual carrying values |
|------------------------------------|---|------------------------------|---------------|----------------|---------------|------------------------|------------------------------|
| | | | | 1 - 5 Years | > 5 Years | | |
| 2021 | | | | | | | |
| Trade/other payables | 0.00% | 3,975 | 10,879 | – | – | 14,854 | 14,854 |
| Loans and advances | 5.72% | – | 10,256 | 34,950 | 57,481 | 102,687 | 77,043 |
| Total financial liabilities | | 3,975 | 21,135 | 34,950 | 57,481 | 117,541 | 91,897 |
| 2020 | | | | | | | |
| Trade/other payables | 0.00% | 4,219 | 7,199 | – | – | 11,418 | 11,418 |
| Loans and advances | 5.72% | – | 10,234 | 36,727 | 68,226 | 115,187 | 79,472 |
| Total financial liabilities | | 4,219 | 17,433 | 36,727 | 68,226 | 126,605 | 90,890 |

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

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 | |
| | | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Investment property | C1-8 | | | | | | |
| Land and buildings | | 25,340 | 23,255 | – | – | 25,340 | 23,255 |
| Total investment property | | 25,340 | 23,255 | – | – | 25,340 | 23,255 |
| Infrastructure, property, plant and equipment | C1-7 | | | | | | |
| Plant and equipment | | – | – | 11,919 | 11,807 | 11,919 | 11,807 |
| Office equipment | | – | – | 30 | 45 | 30 | 45 |
| Furniture and fittings | | – | – | 13 | 14 | 13 | 14 |
| Operational land | | 68,789 | 66,915 | – | – | 68,789 | 66,915 |
| Community land | | – | – | 49,112 | 49,112 | 49,112 | 49,112 |
| Crown land | | – | – | 30,431 | 30,431 | 30,431 | 30,431 |
| Land under roads | | – | – | 3,106 | 2,078 | 3,106 | 2,078 |
| Land improvements – non-depreciable | | – | – | 15,569 | 15,080 | 15,569 | 15,080 |
| Land Improvements – depreciable | | – | – | 4,804 | 3,782 | 4,804 | 3,782 |
| Buildings – non-specialised | | 8,803 | 9,129 | – | – | 8,803 | 9,129 |
| Buildings – specialised | | – | – | 100,832 | 102,369 | 100,832 | 102,369 |
| Other structures | | – | – | 32,950 | 32,647 | 32,950 | 32,647 |
| Roads | | – | – | 356,685 | 349,682 | 356,685 | 349,682 |
| Bridges | | – | – | 35,728 | 36,313 | 35,728 | 36,313 |
| Footpaths | | – | – | 33,562 | 32,164 | 33,562 | 32,164 |
| Bulk earthworks | | – | – | 153,084 | 151,359 | 153,084 | 151,359 |
| Stormwater drainage | | – | – | 76,517 | 71,187 | 76,517 | 71,187 |
| Water supply network | | – | – | 79,165 | 75,270 | 79,165 | 75,270 |
| Wastewater network | | – | – | 221,850 | 218,582 | 221,850 | 218,582 |
| Tip remediation | | – | – | 4,269 | 113 | 4,269 | 113 |
| Quarries remediation | | – | – | 331 | 89 | 331 | 89 |
| Total infrastructure, property, plant and equipment | | 77,592 | 76,044 | 1,209,957 | 1,182,124 | 1,287,549 | 1,258,168 |

Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

E2-1 Fair value measurement (continued)

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 2021 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.

As at 30 June 2021, due to the continued uncertainty resulting from COVID-19, the valuations were prepared on the basis of material valuation uncertainty. The valuer has stated that consequently, less certainty and a high degree of caution should be attached to the valuations than would normally be the case. Given the unknown future impact that COVID-19 might have on the real estate market, the valuations need to be kept under frequent review to ensure the inputs and assumptions are still appropriate.

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.

Council obtains its fair values for operational land from an external valuer every 3 to 5 years (last valuation being 2019) 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.

Buildings - Non-Specialised

Non-specialised buildings were valued by Scott Fullerton Valuations Pty Ltd in 2019 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.

There has been no change to the valuation process during the reporting period.

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.

E2-1 Fair value measurement (continued)

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.

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 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 (last valuation 2019) 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.

Buildings - Specialised and Other Structures

Specialised buildings and other structures were valued by Scott Fullerton Valuations Pty Ltd in 2019 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.

There has been no change to the valuation process during the reporting period.

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 completes the valuation of these assets internally using replacement cost approach and the last 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

E2-1 Fair value measurement (continued)

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, we have adopted a policy that all road and stormwater assets are deemed be valued at Level 3.

There has been no change to the valuation process during the reporting period.

Water Supply Network and Wastewater Network

Water and wastewater infrastructure assets were valued by APV Valuers & Asset Management in 2017 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 cast 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, we have adopted a policy that all water and wastewater infrastructure assets are deemed be valued at Level 3.

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 tips 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.

E2-1 Fair value measurement (continued)

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 |
|--|---|---|
| Infrastructure, property, plant and equipment | | |
| Plant & equipment, office equipment and furniture & fittings | Cost used to approximate fair value | Gross replacement cost, useful lives and residual value |
| Community land | Land values obtained from the NSW Valuer- General | Land value, land area |
| Land under roads | Unimproved capital value provided by NSW Valuer-General | Land value, land area |
| Land improvements | Cost used to approximate fair value | Asset condition and remaining useful lives |
| Buildings | 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 | |
|---|---------------------|---------|------------------|------|------------------------|------|--------------------------|---------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Opening balance | 11,807 | 7,923 | 45 | 68 | 14 | 19 | 79,543 | 82,670 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Purchases (GBV) | 2,663 | 5,753 | - | - | 4 | - | - | - |
| Disposals (WDV) | (484) | (147) | - | - | - | - | - | - |
| Depreciation and impairment | (2,067) | (1,722) | (15) | (23) | (5) | (5) | - | - |
| Revaluation increments/ (decrements) | - | - | - | - | - | - | - | (3,127) |
| Closing balance | 11,919 | 11,807 | 30 | 45 | 13 | 14 | 79,543 | 79,543 |

| \$ '000 | Land under roads | | Land improvements | | Buildings – specialised | | Other structures | |
|---|------------------|-------|-------------------|--------|-------------------------|---------|------------------|---------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Opening balance | 2,078 | 2,003 | 18,862 | 18,431 | 102,369 | 90,620 | 32,647 | 33,727 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Purchases (GBV) | 1,028 | 75 | 1,623 | 526 | 4,032 | 16,461 | 1,525 | 452 |
| Disposals (WDV) | - | - | - | - | (1,535) | (2,391) | (126) | (7) |
| Depreciation and impairment | - | - | (112) | (95) | (4,034) | (2,321) | (1,096) | (1,525) |
| Closing balance | 3,106 | 2,078 | 20,373 | 18,862 | 100,832 | 102,369 | 32,950 | 32,647 |

E2-1 Fair value measurement (continued)

| \$ '000 | Roads | | Bridges | | Footpaths | | Bulk earthworks | |
|---|----------------|---------|---------------|--------|---------------|--------|-----------------|---------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Opening balance | 349,682 | 342,237 | 36,313 | 31,715 | 32,164 | 28,501 | 151,359 | 139,457 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Transfers from/(to) another asset class | – | 123 | – | 237 | – | (639) | – | 515 |
| Purchases (GBV) | 17,517 | 11,478 | 108 | – | 2,043 | 2,077 | 2,489 | 1,788 |
| Disposals (WDV) | (2,213) | (1,885) | (6) | – | (80) | (132) | (608) | (1,083) |
| Depreciation and impairment | (8,301) | (7,959) | (687) | (680) | (565) | (489) | (156) | (151) |
| Revaluation increments/(decrements) | – | 5,688 | – | 5,041 | – | 2,846 | – | 10,833 |
| Closing balance | 356,685 | 349,682 | 35,728 | 36,313 | 33,562 | 32,164 | 153,084 | 151,359 |

| \$ '000 | Stormwater drainage | | Water supply network | | Wastewater network | | Tip and quarry remediation | |
|---|---------------------|----------|----------------------|---------|--------------------|---------|----------------------------|------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| Opening balance | 71,187 | 85,654 | 75,270 | 75,486 | 218,582 | 217,857 | 202 | 275 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Transfers from/(to) another asset class | – | (237) | – | – | – | – | – | – |
| Purchases (GBV) | 6,919 | 3,185 | 5,686 | 571 | 5,731 | 3,208 | 4,471 | – |
| Disposals (WDV) | (91) | – | (933) | – | (825) | (812) | – | – |
| Depreciation and impairment | (1,498) | (1,429) | (1,535) | (1,487) | (3,610) | (3,700) | (73) | (73) |
| Revaluation increments/(decrements) | – | (15,986) | 677 | 700 | 1,972 | 2,029 | – | – |
| Closing balance | 76,517 | 71,187 | 79,165 | 75,270 | 221,850 | 218,582 | 4,600 | 202 |

E2-1 Fair value measurement (continued)

| \$ '000 | Total | |
|---|------------------|------------------|
| | 2021 | 2020 |
| Opening balance | 1,182,124 | 1,156,643 |
| Transfers from/(to) another asset class | – | (1) |
| Purchases (GBV) | 55,839 | 45,574 |
| Disposals (WDV) | (6,901) | (6,457) |
| Depreciation and impairment | (23,754) | (21,659) |
| Revaluation increments/ (decrements) | 2,649 | 8,024 |
| Closing balance | 1,209,957 | 1,182,124 |

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

Pooled Employers are required to pay 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 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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 2021 was \$389,771.37. The last valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2020.

Council's expected contribution to the plan for the next annual reporting period is \$341,659.20.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

| Employer reserves only * | \$millions | Asset Coverage |
|---------------------------------|-------------------|-----------------------|
| Assets | 2,620.5 | |
| Past Service Liabilities | 2,445.6 | 107.2% |
| Vested Benefits | 2,468.7 | 106.2% |

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of \$203,700 as at 30 June 2021.

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

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

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

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation, will be completed. The actuarial investigation is expected to be completed by December 2021.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity. StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

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

E3-1 Contingencies (continued)

2. Other liabilities

Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services. Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

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.

(ii) Legal matters

Intrapac Skennars Head Pty Ltd v Ballina Shire Council

As at 30 June 2021, Council had a possible inflow of economic benefits in relation to NSW Land and Environmental Court appeal proceedings relating to a development consent modification. The Court dismissed the appeal on 10 August 2021 with the costs of the appeal awarded to Council.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. The aggregate amount of KMP compensation included in the Income Statement is:

| \$ '000 | 2021 | 2020 |
|--------------------------|--------------|--------------|
| Compensation: | | |
| Short-term benefits | 1,241 | 1,172 |
| Post-employment benefits | 99 | 94 |
| Other long-term benefits | 39 | 41 |
| Total | 1,379 | 1,307 |

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 |
|--|-----|---------------------------------|---|---|-----------------------|
| \$ '000 | | | | | |
| 2021 | | | | | |
| Employee and other expenses relating to key family members | 1 | 187 | - | - | - |
| 2020 | | | | | |
| Employee and other expenses relating to key family members | 1 | 151 | - | - | - |

1 There is 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 | 2021 | 2020 |
|--|------------|------------|
| The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are: | | |
| Mayoral fee | 60 | 44 |
| Councillors' fees | 243 | 203 |
| Other Councillors' expenses (including Mayor) | 21 | 35 |
| Total | 324 | 282 |

F1-3 Other related parties

| \$ '000 | Ref | Transactions during the year | Outstanding balances including commitments | Impairment provision on outstanding balances | Impairment expense |
|--|-----|------------------------------|--|--|--------------------|
| 2021 | | | | | |
| Associate - Richmond Tweed Regional Library | 1 | 1,460 | - | - | - |
| 2020 | | | | | |
| Associate - Richmond Tweed Regional Library | 1 | 1,421 | - | - | - |

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 | 2021 | 2020 |
|---|------------|------------|
| During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms: | | |
| (i) Audit services: NSW Auditor-General | | |
| Audit and review of financial statements | 86 | 101 |
| Total fees paid or payable to the Auditor-General | 86 | 101 |
| (ii) Other non-assurance services: Other firms | | |
| Internal audit services | 77 | 68 |
| Total fees paid or payable for non-assurance services | 77 | 68 |
| Total audit fees | 163 | 169 |

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

| \$ '000 | Notes | 2021 | 2020 |
|---|---------|---------------|---------------|
| Net operating result from Income Statement | | 42,662 | 25,304 |
| Adjust for non-cash items: | | | |
| Depreciation and amortisation | | 24,574 | 22,426 |
| Net losses/(gains) on disposal of assets | | 6,073 | 4,511 |
| Non-cash capital grants and contributions | G1.1(b) | (24,959) | (14,402) |
| Adoption of AASB 15/1058 | | – | (989) |
| Losses/(gains) recognised on fair value re-measurements through the P&L: | | | |
| – Investment property | | (2,085) | (550) |
| Unwinding of discount rates on reinstatement provisions | | 773 | (451) |
| Share of net (profits)/losses of associates/joint ventures using the equity method | | 66 | (57) |
| +/- Movement in operating assets and liabilities and other cash items: | | | |
| Decrease/(increase) in receivables | | (3,264) | 2,900 |
| Increase/(decrease) in provision for impairment of receivables | | (58) | 208 |
| Decrease/(increase) in inventories | | (221) | 49 |
| Decrease/(increase) in other current assets | | (4) | (183) |
| Decrease/(increase) in contract assets | | (1,270) | (1,192) |
| Increase/(decrease) in payables | | 1,788 | (290) |
| Increase/(decrease) in accrued interest payable | | 51 | 44 |
| Increase/(decrease) in other accrued expenses payable | | 182 | 310 |
| Increase/(decrease) in other liabilities | | 177 | 1,259 |
| Increase/(decrease) in contract liabilities | | 867 | 501 |
| Increase/(decrease) in provision for employee benefits | | 586 | 15 |
| Increase/(decrease) in other provisions | | 3,705 | (118) |
| Net cash provided from/(used in) operating activities from the Statement of Cash Flows | | 49,643 | 39,295 |

(b) Non-cash investing and financing activities

| | | |
|--|---------------|---------------|
| Developer contributions 'in kind' | 21,229 | 7,468 |
| Other dedications | 3,730 | 6,934 |
| Total non-cash investing and financing activities | 24,959 | 14,402 |

G2-1 Commitments

Capital commitments (exclusive of GST)

| \$ '000 | 2021 | 2020 |
|--|--------------|--------------|
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | |
| Property, plant and equipment | | |
| Buildings and other structures | 2,629 | 1,326 |
| Infrastructure | 5,824 | 1,405 |
| Plant and equipment | 176 | 900 |
| Inventory | | |
| Real estate for resale | 1,171 | 238 |
| Total commitments | 9,800 | 3,869 |

Details of capital commitments

Capital expenditure commitments as at 30 June 2021 relate to the Airport Boulevard, Wollongbar Urban Expansion Area Stage 3, Wollongbar District Park and other projects.

G3-1 Events occurring after the reporting date

Council has disclosed the impact that COVID-19 has had on operations, and financial reporting for the year ended 30 June 2021 at Note A1-1. As COVID-19 is ongoing, it is not practical, as at the date of reporting, to estimate its potential impact after 30 June 2021.

There are no other known events occurring after the reporting date that would have a significant effect on the financial report.

G4 Statement of developer contributions as at 30 June 2021

G4-1 Summary of developer contributions

| \$ '000 | Opening balance at 1 July 2020 | Contributions received during the year | | Interest and investment income earned | Amounts expended | Internal borrowings | Held as restricted asset at 30 June 2021 | Cumulative balance of internal borrowings (to)/from |
|--|--------------------------------|--|----------|---------------------------------------|------------------|---------------------|--|---|
| | | Cash | Non-cash | | | | | |
| Roads | 8,256 | 2,927 | - | 83 | (1,838) | - | 9,428 | - |
| Car parking | 796 | - | - | 7 | - | - | 803 | - |
| Open space and community facilities | 2,008 | 1,795 | - | 27 | (640) | - | 3,190 | 2,126 |
| Heavy haulage | 781 | 258 | - | 7 | (186) | (130) | 730 | - |
| Wollongbar Urban Expansion Area | 156 | 10 | - | 2 | - | - | 168 | 1,950 |
| Cumbalum Urban Release Area Precinct A | 587 | 152 | - | 6 | - | - | 745 | - |
| S7.11 contributions – under a plan | 12,584 | 5,142 | - | 132 | (2,664) | (130) | 15,064 | 4,076 |
| Total S7.11 and S7.12 revenue under plans | 12,584 | 5,142 | - | 132 | (2,664) | (130) | 15,064 | 4,076 |
| S64 contributions | 18,767 | 2,508 | - | 183 | (1,293) | - | 20,165 | - |
| Total contributions | 31,351 | 7,650 | - | 315 | (3,957) | (130) | 35,229 | 4,076 |

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 2020 | Contributions received during the year | | Interest and investment income earned | Amounts expended | Internal borrowings | Held as restricted asset at 30 June 2021 | Cumulative balance of internal borrowings (to)/from |
|--------------------------|--------------------------------|--|----------|---------------------------------------|------------------|---------------------|--|---|
| | | Cash | Non-cash | | | | | |
| Road plan (current plan) | 1,680 | 37 | - | 16 | (963) | - | 770 | - |
| Roads (old plan) | 6,576 | 2,890 | - | 67 | (875) | - | 8,658 | - |
| Total | 8,256 | 2,927 | - | 83 | (1,838) | - | 9,428 | - |

CONTRIBUTIONS PLAN – ROADS

G4-2 Developer contributions by plan (continued)

| \$ '000 | Opening balance at 1 July 2020 | Contributions received during the year | | Interest and investment income earned | Amounts expended | Internal borrowings | Held as restricted asset at 30 June 2021 | Cumulative balance of internal borrowings (to)/from |
|---|--------------------------------|--|----------|---------------------------------------|------------------|---------------------|--|---|
| | | Cash | Non-cash | | | | | |
| CONTRIBUTIONS PLAN – CAR PARKING | | | | | | | | |
| Ballina | 772 | - | - | 7 | - | - | 779 | - |
| Lennox Head | 11 | - | - | - | - | - | 11 | - |
| Alstonville Village Centre | 13 | - | - | - | - | - | 13 | - |
| Total | 796 | - | - | 7 | - | - | 803 | - |
| CONTRIBUTIONS PLAN – OPEN SPACE AND COMMUNITY FACILITIES | | | | | | | | |
| Local parks | 126 | 13 | - | 8 | (120) | - | 27 | - |
| District parks | 458 | 285 | - | 2 | (369) | - | 376 | - |
| Playing fields | 248 | 210 | - | 4 | - | - | 462 | - |
| Regional level recreation facilities | 214 | 405 | - | 2 | - | - | 621 | - |
| Multi-purpose community centres and meeting halls | 566 | 380 | - | 6 | - | - | 952 | 845 |
| Regional level community facilities | 285 | 502 | - | 5 | (40) | - | 752 | 1,281 |
| Open Space (old plan) | 111 | - | - | - | (111) | - | - | - |
| Total | 2,008 | 1,795 | - | 27 | (640) | - | 3,190 | 2,126 |
| CONTRIBUTIONS PLAN – HEAVY HAULAGE | | | | | | | | |
| Shire Wide | 781 | 258 | - | 7 | (186) | (130) | 730 | - |
| Total | 781 | 258 | - | 7 | (186) | (130) | 730 | - |

G4-2 Developer contributions by plan (continued)

| \$ '000 | Opening balance at 1 July 2020 | Contributions received during the year | | Interest and investment income earned | Amounts expended | Internal borrowings | Held as restricted asset at 30 June 2021 | Cumulative balance of internal borrowings (to)/from |
|---|--------------------------------|--|----------|---------------------------------------|------------------|---------------------|--|---|
| | | Cash | Non-cash | | | | | |
| CONTRIBUTIONS PLAN – WOLLONGBAR URBAN EXPANSION AREA | | | | | | | | |
| | 156 | 6 | - | 2 | - | - | 164 | - |
| Transportation works | - | 4 | - | - | - | - | 4 | 1,950 |
| Link Road works | 156 | 10 | - | 2 | - | - | 168 | 1,950 |
| Total | | | | | | | | |
| CONTRIBUTIONS PLAN - CUMBALUM URBAN RELEASE AREA PRECINCT A (CURA A) | | | | | | | | |
| | 587 | 152 | - | 6 | - | - | 745 | - |
| CURA A | 587 | 152 | - | 6 | - | - | 745 | - |
| Total | | | | | | | | |
| G4-3 S64 contributions | | | | | | | | |
| Section 64 – Water | | | | | | | | |
| Shire Wide | 10,116 | 780 | - | 98 | (212) | - | 10,782 | - |
| Total | 10,116 | 780 | - | 98 | (212) | - | 10,782 | - |
| Section 64 – Wastewater | | | | | | | | |
| Shire Wide | 8,651 | 1,728 | - | 85 | (1,081) | - | 9,383 | - |
| Total | 8,651 | 1,728 | - | 85 | (1,081) | - | 9,383 | - |

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

| \$ '000 | Amounts 2021 | Indicator 2021 | Indicators 2020 2019 | | Benchmark |
|--|-----------------|-------------------|------------------------------|--------|-----------|
| 1. Operating performance ratio | | | | | |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2} | 5,435 | 5.37% | 3.00% | 6.96% | > 0.00% |
| Total continuing operating revenue excluding capital grants and contributions ¹ | 101,190 | | | | |
| 2. Own source operating revenue ratio | | | | | |
| Total continuing operating revenue excluding all grants and contributions ¹ | 91,258 | 64.08% | 69.43% | 63.71% | > 60.00% |
| Total continuing operating revenue ¹ | 142,416 | | | | |
| 3. Unrestricted current ratio | | | | | |
| Current assets less all external restrictions | 57,117 | 2.70x | 2.60x | 3.29x | > 1.50x |
| Current liabilities less specific purpose liabilities | 21,156 | | | | |
| 4. Debt service cover ratio | | | | | |
| Operating result before capital excluding interest and depreciation/impairment/amortisation ¹ | 34,471 | 3.18x | 2.56x | 2.65x | > 2.00x |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement) | 10,848 | | | | |
| 5. Rates and annual charges outstanding percentage | | | | | |
| Rates and annual charges outstanding | 2,495 | 4.22% | 5.35% | 3.08% | < 10.00% |
| Rates and annual charges collectable | 59,161 | | | | |
| 6. Cash expense cover ratio | | | | | |
| Current year's cash and cash equivalents plus all term deposits | 84,954 | 13.12 | 9.99 | 12.69 | > 3.00 |
| Monthly payments from cash flow of operating and financing activities | 6,475 | mths | mths | mths | mths |

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G5-2 Statement of performance measures by fund

| | General Indicators ³ | | Water Indicators | | Wastewater Indicators | | Benchmark |
|--|---------------------------------|---------|------------------|----------|-----------------------|--------|-----------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | |
| \$ '000 | | | | | | | |
| 1. Operating performance ratio | | | | | | | |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2} | (0.70)% | (1.51)% | 0.50% | 8.14% | 25.00% | 12.95% | > 0.00% |
| Total continuing operating revenue excluding capital grants and contributions ¹ | | | | | | | |
| 2. Own source operating revenue ratio | | | | | | | |
| Total continuing operating revenue excluding capital grants and contributions ¹ | 57.22% | 61.02% | 85.19% | 88.65% | 75.38% | 86.89% | > 60.00% |
| Total continuing operating revenue ¹ | | | | | | | |
| 3. Unrestricted current ratio | | | | | | | |
| Current assets less all external restrictions | 2.64x | 2.53x | 79.08x | 81.76x | 2.83x | 1.45x | > 1.50x |
| Current liabilities less specific purpose liabilities | | | | | | | |
| 4. Debt service cover ratio | | | | | | | |
| Operating result before capital excluding interest and depreciation/impairment/amortisation ¹ | 4.06x | 3.76x | ∞ | ∞ | 2.15x | 1.35x | > 2.00x |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement) | | | | | | | |
| 5. Rates and annual charges outstanding percentage | | | | | | | |
| Rates and annual charges outstanding | 3.83% | 4.57% | 10.39% | 15.46% | 3.45% | 4.47% | < 10.00% |
| Rates and annual charges collectable | | | | | | | |
| 6. Cash expense cover ratio | | | | | | | |
| Current year's cash and cash equivalents plus all term deposits | 10.74 | 8.04 | 22.41 | 23.06 | 14.14 | 8.19 | > 3.00 |
| Monthly payments from cash flow of operating and financing activities | mths | mths | mths | mths | mths | mths | mths |

(1) - (2) Refer to Notes at Note G5-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

**40 Cherry Street
Ballina NSW 2478**

Contact details

Mailing Address:

Telephone: 1300 864 444 or 02 6686 1257

**PO Box 450
Ballina NSW 2478**

Internet: www.ballina.nsw.gov.au

Email: council@ballina.nsw.gov.au



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Ballina Shire Council

To the Councillors of the 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 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Gearoid Fitzgerald
Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY



Cr David Wright
Mayor
Ballina Shire Council
PO Box 450
BALLINA NSW 2478

Contact: Gearoid Fitzgerald
Phone no: 02 9275 7392
Our ref: D2123967/1686

29 October 2021

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2021
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 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

| | 2021 | 2020 | Variance |
|----------------------------------|------|------|----------|
| | \$m | \$m | % |
| Rates and annual charges revenue | 56.2 | 53.7 | ↑ 4.7 |
| Grants and contributions revenue | 51.2 | 36.7 | ↑ 39.5 |
| User charges and fees | 27.2 | 23.0 | ↑ 18.3 |

| | | | |
|--|------|------|------|
| Operating result from continuing operations | 42.7 | 25.3 | 68.8 |
| Net operating result before capital grants and contributions | 1.4 | -0.7 | 300 |

The Council's operating result from continuing operations (\$42.7 million including depreciation and amortisation expense of \$24.6 million) was \$17.4 million higher than the 2019–20 result. The increase is largely attributable to the following:

Rates and annual charges revenue (\$56.2 million) increased by \$2.5 million (4.7 per cent) in 2020–21 due to:

- the IPART approved rate peg, which increased general rates revenue by 2.6 per cent in 2020–21
- an increase in domestic waste management annual charges of 11.4 per cent (\$0.8 million) and wastewater annual charges by 4.8 per cent (\$0.8 million).

Grants and contributions revenue (\$51.2 million) increased by \$14.5 million (39.5 per cent) in 2020–21 due to:

- \$10.6 million increase in non-cash dedications received
- \$1.3 million of grants received under the new Local Roads and Community Infrastructure program
- \$1.7 million increase in funding received from Transport NSW.

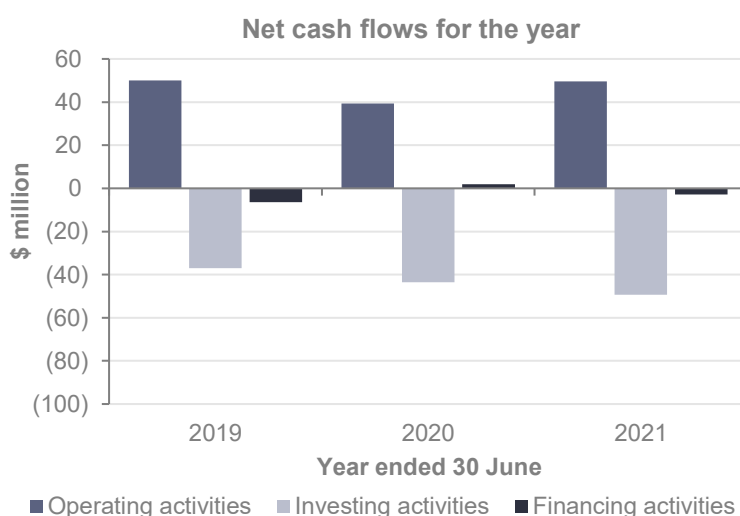
User charges and fees (\$27.2 million) increased by \$4.2 million (18.3 per cent). \$2.3 million of this increase relates to additional revenue generated from the Ballina Byron Gateway Airport.

Expenses from continuing operations (\$101.9 million) increased by \$5.9 million (6.1 per cent) in 2020–21 due to:

- \$1.5 million increase in materials and services expense
- \$2.1 million increase in depreciation and amortisation expense
- \$1.6 million increase in net losses from the disposal of assets.

STATEMENT OF CASH FLOWS

- Net cash provided by operating activities increased by \$10.3 million. This is largely due Council's improved operating result.
- Net cash used in investing activities increased by \$5.9 million. The majority of this increase relates to additional purchases of investment securities (\$8.6 million) offset by decreased capital expenditure (\$3.5 million).
- Financing activities remained reasonably consistent.



FINANCIAL POSITION

Cash and investments

| Cash and investments | 2021 | 2020 | Commentary |
|---|--------------|-------------|---|
| | \$m | \$m | |
| Total cash, cash equivalents and investments | 105.8 | 93.6 | <ul style="list-style-type: none"> Externally restricted cash and investments has increased by \$7.7 million. Developer contributions (\$35.3 million) increased by \$3.9 million and Wastewater (\$8.7 million) increased by \$5.6 million. |
| Restricted cash and investments: | | | |
| • External restrictions | 61.0 | 53.3 | <ul style="list-style-type: none"> Internally restricted cash and investments has increased by \$5.7 million. Landfill and resource management (\$1.3 million) and property reserves (\$1.4 million) were notable increases. |
| • Internal restrictions | 38.6 | 32.9 | |

PERFORMANCE

Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

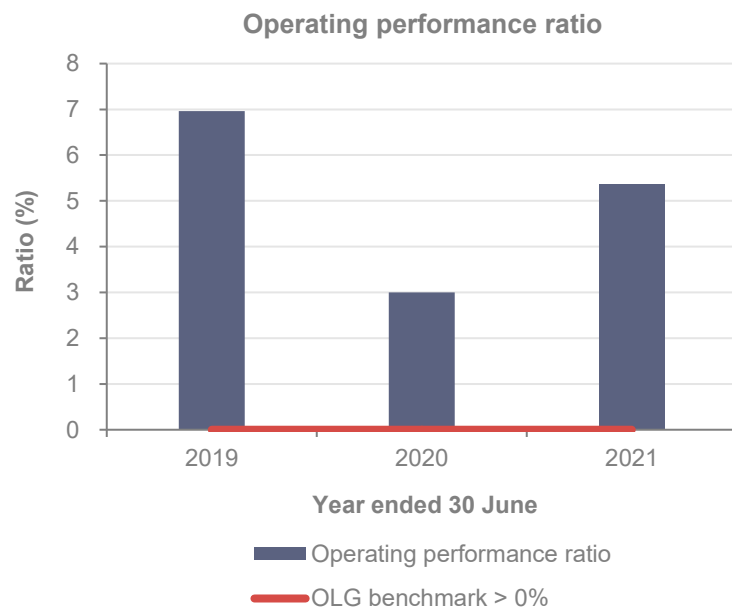
Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

The Council exceeded OLG benchmark for the current reporting period.

An improvement in Councils 2020–21 operating result (before all capital items) led to an increased operating performance ratio.

General funds' operating performance ratio for 2020-21 is -0.70%.



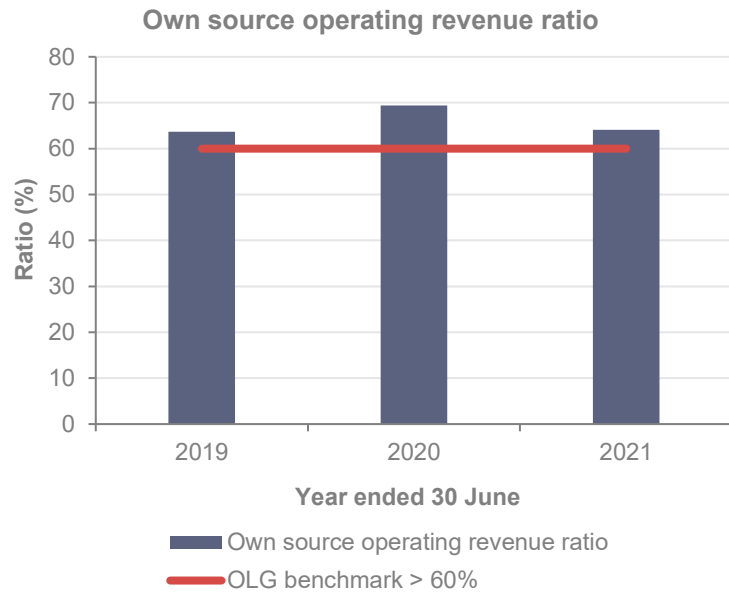
Own source operating revenue ratio

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

The Council exceeded the OLG benchmark for the current reporting period.

The ratio was negatively impacted in 2018-19 and 2020-21 due to higher levels of capital grants and contributions.

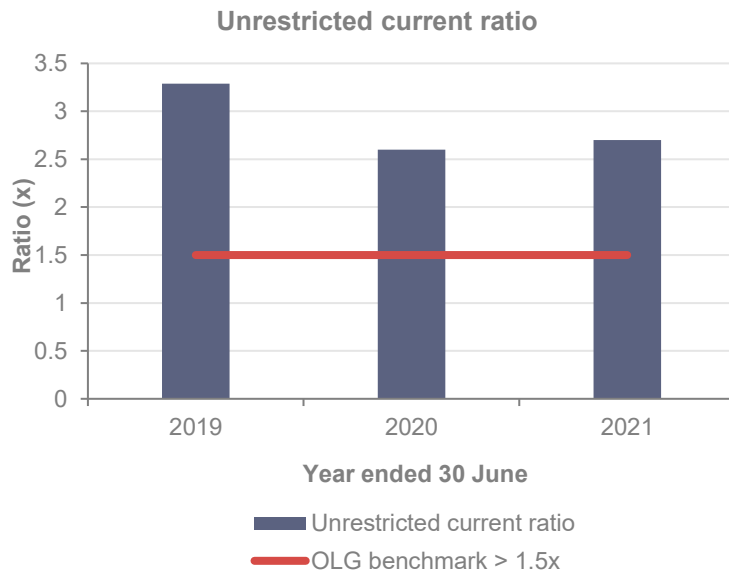
General funds' own source operating revenue ratio for 2020-21 is 57.22%.



Unrestricted current ratio

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

The Council exceeded the OLG benchmark for the current reporting period.

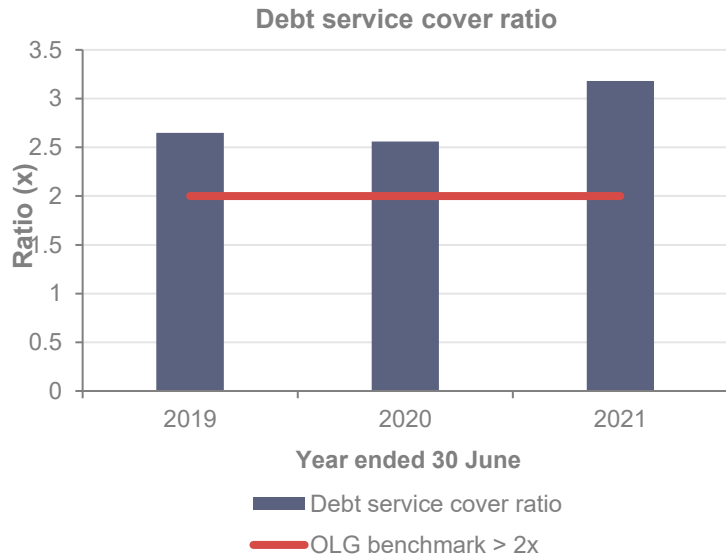


Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

The Council exceeded the OLG benchmark for the current reporting period.

During 2020-21 there was a reduction in loan principal payments of \$0.6million.

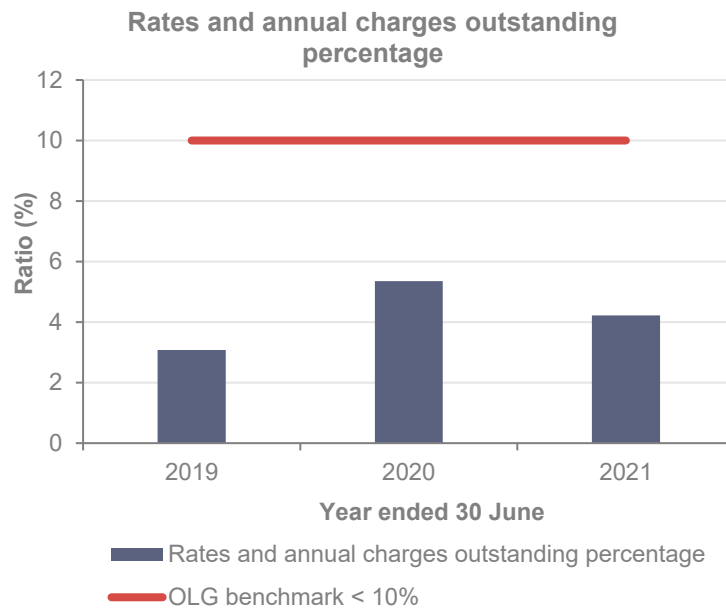


Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

The Council met the OLG benchmark for the current reporting period.

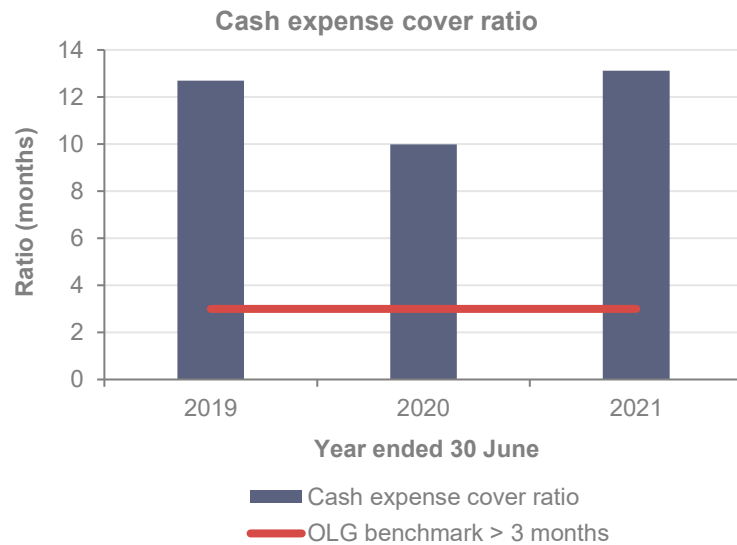
The ratio increased during 2019–20 as a result of COVID-19 and Council's support package measures implemented in response to the pandemic. Council's formal debt recovery activities recommenced during 2020-21.



Cash expense cover ratio

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The Council exceeded the OLG benchmark for the current reporting period.



Infrastructure, property, plant and equipment renewals

Council's asset renewal expenditure in the 2020–21 year was \$15.2 million (2019–20: \$17.9 million). In 2021 there was a major road renewal program including Uralba Road and Kays Lane as well as two significant watermain renewal projects.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Gearoid Fitzgerald
Delegate of the Auditor-General for New South Wales

cc: Paul Hickey, General Manager
Audit, Risk and Improvement Committee
Jim Betts, Secretary of the Department of Planning, Industry and Environment

Ballina Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

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 2021

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Background

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

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

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

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

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

Ballina Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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

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

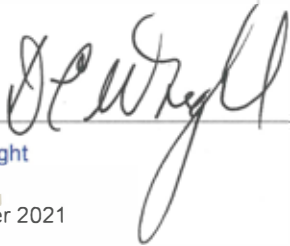
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government'
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality'
- the Local Government Code of Accounting Practice and Financial Reporting
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year
- accord with Council's accounting and other records, and
- present overhead reallocation charges to the water and wastewater 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 28 October 2021.



David Wright
Mayor
28 October 2021



Ben Smith
Deputy Mayor
28 October 2021



Paul Hickey
General Manager
28 October 2021



Linda Coulter
Responsible Accounting Officer
28 October 2021

Ballina Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

| \$ '000 | 2021 | 2020 |
|--|---------------|---------------|
| Income from continuing operations | | |
| Access charges | 3,988 | 3,809 |
| User charges | 7,695 | 7,932 |
| Fees | 920 | 911 |
| Interest | 176 | 421 |
| Grants and contributions provided for non-capital purposes | 161 | 311 |
| Total income from continuing operations | 12,940 | 13,384 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 2,467 | 2,367 |
| Materials and services | 1,754 | 1,953 |
| Depreciation, amortisation and impairment | 1,679 | 1,607 |
| Water purchase charges | 6,844 | 6,109 |
| Calculated taxation equivalents | 37 | 37 |
| Loss on disposal of assets | 944 | – |
| Other expenses | 131 | 258 |
| Total expenses from continuing operations | 13,856 | 12,331 |
| Surplus (deficit) from continuing operations before capital amounts | (916) | 1,053 |
| Grants and contributions provided for capital purposes | 2,060 | 1,363 |
| Surplus (deficit) from continuing operations after capital amounts | 1,144 | 2,416 |
| Surplus (deficit) from all operations before tax | 1,144 | 2,416 |
| Less: corporate taxation equivalent [based on result before capital] | – | (290) |
| Surplus (deficit) after tax | 1,144 | 2,126 |
| Plus accumulated surplus | 53,085 | 50,669 |
| Plus adjustments for amounts unpaid: | | |
| – Taxation equivalent payments | 37 | 37 |
| – Corporate taxation equivalent | – | 290 |
| Less: | | |
| – Tax equivalent dividend paid | (37) | (37) |
| Closing accumulated surplus | 54,229 | 53,085 |
| Return on capital % | (1.0)% | 1.2% |
| Subsidy from Council | – | – |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 1,144 | 2,126 |
| Less: capital grants and contributions (excluding developer contributions) | (2,060) | (1,363) |
| Surplus for dividend calculation purposes | – | 763 |
| Potential dividend calculated from surplus | – | 382 |

Ballina Shire Council

Income Statement of Wastewater Business Activity

for the year ended 30 June 2021

| \$ '000 | 2021 | 2020 |
|--|----------------|----------------|
| Income from continuing operations | | |
| Access charges | 18,616 | 17,801 |
| User charges | 1,292 | 1,227 |
| Liquid trade waste charges | 180 | 162 |
| Interest | 136 | 201 |
| Grants and contributions provided for non-capital purposes | 159 | 160 |
| Other income | 2,909 | 860 |
| Total income from continuing operations | 23,292 | 20,411 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 4,325 | 4,368 |
| Borrowing costs | 3,181 | 3,429 |
| Materials and services | 5,465 | 5,516 |
| Depreciation, amortisation and impairment | 4,233 | 3,910 |
| Loss on sale of assets | 819 | 812 |
| Calculated taxation equivalents | 45 | 44 |
| Debt guarantee fee (if applicable) | 539 | 530 |
| Other expenses | 264 | 545 |
| Total expenses from continuing operations | 18,871 | 19,154 |
| Surplus (deficit) from continuing operations before capital amounts | 4,421 | 1,257 |
| Grants and contributions provided for capital purposes | 7,397 | 2,895 |
| Surplus (deficit) from continuing operations after capital amounts | 11,818 | 4,152 |
| Surplus (deficit) from all operations before tax | 11,818 | 4,152 |
| Less: corporate taxation equivalent [based on result before capital] | (1,149) | (346) |
| Surplus (deficit) after tax | 10,669 | 3,806 |
| Plus accumulated surplus | 120,119 | 115,437 |
| Plus adjustments for amounts unpaid: | | |
| – Taxation equivalent payments | 45 | 44 |
| – Debt guarantee fees | 539 | 530 |
| – Corporate taxation equivalent | 1,149 | 346 |
| Less: | | |
| – Tax equivalent dividend paid | (45) | (44) |
| Closing accumulated surplus | 132,476 | 120,119 |
| Return on capital % | 3.1% | 2.0% |
| Subsidy from Council | – | – |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 10,669 | 3,806 |
| Less: capital grants and contributions (excluding developer contributions) | (7,397) | (2,895) |
| Surplus for dividend calculation purposes | 3,272 | 911 |
| Potential dividend calculated from surplus | 1,636 | 456 |

Ballina Shire Council

Income Statement of Airport

for the year ended 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|--|--------------------|--------------------|
| Income from continuing operations | | |
| User charges | 8,040 | 5,753 |
| Total income from continuing operations | 8,040 | 5,753 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 1,014 | 888 |
| Borrowing costs | 273 | 308 |
| Materials and services | 4,022 | 3,555 |
| Depreciation, amortisation and impairment | 1,011 | 786 |
| Loss on disposal of assets | – | 2,342 |
| Calculated taxation equivalents | 4 | 8 |
| Debt guarantee fee (if applicable) | 63 | 52 |
| Total expenses from continuing operations | 6,387 | 7,939 |
| Surplus (deficit) from continuing operations before capital amounts | 1,653 | (2,186) |
| Grants and contributions provided for capital purposes | 405 | 742 |
| Surplus (deficit) from continuing operations after capital amounts | 2,058 | (1,444) |
| Surplus (deficit) from all operations before tax | 2,058 | (1,444) |
| Less: corporate taxation equivalent [based on result before capital] | (430) | – |
| Surplus (deficit) after tax | 1,628 | (1,444) |
| Plus accumulated surplus | 20,810 | 22,224 |
| Plus adjustments for amounts unpaid: | | |
| – Taxation equivalent payments | 4 | 8 |
| – Debt guarantee fees | 63 | 52 |
| – Corporate taxation equivalent | 430 | – |
| Add: | | |
| – Subsidy paid/contribution to operations | – | (30) |
| Closing accumulated surplus | 22,935 | 20,810 |
| Return on capital % | 5.3% | (5.2)% |
| Subsidy from Council | – | 2,196 |

Ballina Shire Council

Income Statement of Land development

for the year ended 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|--|--------------------|--------------------|
| Income from continuing operations | | |
| User charges | 1,386 | 3,670 |
| Interest | 10 | 7 |
| Total income from continuing operations | 1,396 | 3,677 |
| Expenses from continuing operations | | |
| Materials and services | 449 | 2,127 |
| Calculated taxation equivalents | 213 | 148 |
| Total expenses from continuing operations | 662 | 2,275 |
| Surplus (deficit) from continuing operations before capital amounts | 734 | 1,402 |
| Surplus (deficit) from continuing operations after capital amounts | 734 | 1,402 |
| Surplus (deficit) from all operations before tax | 734 | 1,402 |
| Less: corporate taxation equivalent [based on result before capital] | (191) | (386) |
| Surplus (deficit) after tax | 543 | 1,016 |
| Plus accumulated surplus | 9,639 | 11,636 |
| Plus adjustments for amounts unpaid: | | |
| – Taxation equivalent payments | 213 | 148 |
| – Corporate taxation equivalent | 191 | 386 |
| Less: | | |
| – Dividend paid | 22 | (3,547) |
| Closing accumulated surplus | 10,608 | 9,639 |

Ballina Shire Council

Income Statement of Landfill and resource recovery

for the year ended 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|--|--------------------|--------------------|
| Income from continuing operations | | |
| User charges | 8,479 | 6,002 |
| Interest | 15 | 5 |
| Grants and contributions provided for non-capital purposes | 82 | 82 |
| Other income | 197 | 174 |
| Total income from continuing operations | 8,773 | 6,263 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 1,008 | 891 |
| Materials and services | 6,411 | 4,937 |
| Depreciation, amortisation and impairment | 337 | 283 |
| Loss on sale of assets | 5 | – |
| Calculated taxation equivalents | 5 | 12 |
| Total expenses from continuing operations | 7,766 | 6,123 |
| Surplus (deficit) from continuing operations before capital amounts | 1,007 | 140 |
| Surplus (deficit) from continuing operations after capital amounts | 1,007 | 140 |
| Surplus (deficit) from all operations before tax | 1,007 | 140 |
| Less: corporate taxation equivalent [based on result before capital] | (262) | (39) |
| Surplus (deficit) after tax | 745 | 101 |
| Plus accumulated surplus | (535) | (687) |
| Plus adjustments for amounts unpaid: | | |
| – Taxation equivalent payments | 5 | 12 |
| – Corporate taxation equivalent | 262 | 39 |
| Less: | | |
| Closing accumulated surplus | 477 | (535) |
| Return on capital % | 6.4% | 1.2% |

Ballina Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

| \$ '000 | 2021 | 2020 |
|---|----------------|----------------|
| ASSETS | | |
| Current assets | | |
| Investments | 17,918 | 16,794 |
| Receivables | 2,531 | 2,538 |
| Other | 49 | 72 |
| Total current assets | 20,498 | 19,404 |
| Non-current assets | | |
| Investments | 2,975 | 3,712 |
| Receivables | 616 | 688 |
| Other | 3 | 5 |
| Infrastructure, property, plant and equipment | 88,036 | 86,483 |
| Total non-current assets | 91,630 | 90,888 |
| Total assets | 112,128 | 110,292 |
| LIABILITIES | | |
| Current liabilities | | |
| Payables | 48 | 42 |
| Employee benefit provisions | 218 | 216 |
| Total current liabilities | 266 | 258 |
| Non-current liabilities | | |
| Employee benefit provisions | 24 | 10 |
| Total non-current liabilities | 24 | 10 |
| Total liabilities | 290 | 268 |
| Net assets | 111,838 | 110,024 |
| EQUITY | | |
| Accumulated surplus | 54,229 | 53,085 |
| Revaluation reserves | 57,609 | 56,939 |
| Total equity | 111,838 | 110,024 |

Ballina Shire Council

Statement of Financial Position of Wastewater Business Activity

as at 30 June 2021

| \$ '000 | 2021 | 2020 |
|---|----------------|----------------|
| ASSETS | | |
| Current assets | | |
| Investments | 16,143 | 10,157 |
| Receivables | 1,494 | 1,536 |
| Total current assets | 17,637 | 11,693 |
| Non-current assets | | |
| Investments | 2,680 | 2,245 |
| Receivables | 79 | 81 |
| Infrastructure, property, plant and equipment | 242,455 | 237,186 |
| Total non-current assets | 245,214 | 239,512 |
| Total assets | 262,851 | 251,205 |
| LIABILITIES | | |
| Current liabilities | | |
| Payables | 142 | 170 |
| Borrowings | 2,920 | 2,716 |
| Employee benefit provisions | 689 | 661 |
| Total current liabilities | 3,751 | 3,547 |
| Non-current liabilities | | |
| Borrowings | 43,917 | 46,836 |
| Employee benefit provisions | 77 | 29 |
| Total non-current liabilities | 43,994 | 46,865 |
| Total liabilities | 47,745 | 50,412 |
| Net assets | 215,106 | 200,793 |
| EQUITY | | |
| Accumulated surplus | 132,476 | 120,119 |
| Revaluation reserves | 82,630 | 80,674 |
| Total equity | 215,106 | 200,793 |

Ballina Shire Council

Statement of Financial Position of Airport

as at 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|---|--------------------|--------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 2,862 | 2,337 |
| Total current assets | 2,862 | 2,337 |
| Non-current assets | | |
| Infrastructure, property, plant and equipment | 36,347 | 36,192 |
| Total non-current assets | 36,347 | 36,192 |
| Total assets | 39,209 | 38,529 |
| LIABILITIES | | |
| Current liabilities | | |
| Borrowings | 521 | 561 |
| Employee benefit provisions | 110 | 147 |
| Total current liabilities | 631 | 708 |
| Non-current liabilities | | |
| Borrowings | 4,357 | 5,725 |
| Total non-current liabilities | 4,357 | 5,725 |
| Total liabilities | 4,988 | 6,433 |
| Net assets | 34,221 | 32,096 |
| EQUITY | | |
| Accumulated surplus | 22,935 | 20,810 |
| Revaluation reserves | 11,286 | 11,286 |
| Total equity | 34,221 | 32,096 |

Ballina Shire Council

Statement of Financial Position of Land development

as at 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|--------------------------------------|--------------------|--------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 815 | (598) |
| Total current assets | 815 | (598) |
| Non-current assets | | |
| Inventories | 8,294 | 7,567 |
| Investment property | 6,960 | 6,270 |
| Total non-current assets | 15,254 | 13,837 |
| Total assets | 16,069 | 13,239 |
| LIABILITIES | | |
| Current liabilities | | |
| Borrowings | 141 | 138 |
| Total current liabilities | 141 | 138 |
| Non-current liabilities | | |
| Borrowings | 5,320 | 3,462 |
| Total non-current liabilities | 5,320 | 3,462 |
| Total liabilities | 5,461 | 3,600 |
| Net assets | 10,608 | 9,639 |
| EQUITY | | |
| Accumulated surplus | 10,608 | 9,639 |
| Total equity | 10,608 | 9,639 |

Ballina Shire Council

Statement of Financial Position of Landfill and resource recovery

as at 30 June 2021

| \$ '000 | 2021 Category 1 | 2020 Category 1 |
|---|--------------------|--------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 2,228 | 926 |
| Total current assets | 2,228 | 926 |
| Non-current assets | | |
| Infrastructure, property, plant and equipment | 15,686 | 11,795 |
| Total non-current assets | 15,686 | 11,795 |
| Total assets | 17,914 | 12,721 |
| LIABILITIES | | |
| Non-current liabilities | | |
| Remediation provision | 6,343 | 2,162 |
| Total non-current liabilities | 6,343 | 2,162 |
| Total liabilities | 6,343 | 2,162 |
| Net assets | 11,571 | 10,559 |
| EQUITY | | |
| Accumulated surplus | 477 | (535) |
| Revaluation reserves | 11,094 | 11,094 |
| Total equity | 11,571 | 10,559 |

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2005 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

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

Category 1

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

a. Water Supplies

The supply of water to households and businesses in Ballina Shire.

b. Wastewater Service

The collection and treatment of sewerage from households and businesses in Ballina Shire.

c. Landfill & Resource Recovery

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.

d. Airport

The provision of aerodrome infrastructure and facilities for commercial and private air traffic. The airport is situated at Southern Cross Drive Ballina.

e. Land Development

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.

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,

Note – Significant Accounting Policies (continued)

such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements.

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

Notional rate applied (%)

Corporate income tax rate – 26% (19/20 27.5%)

Land tax – the first \$755,000 of combined land values attracts 0%. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of 2.0% applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, 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 Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines 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 corporate income tax rate, currently 26% (19/20 27.5%).

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

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS. 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 – Significant Accounting Policies (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 1.49% at 30/6/21.

(iii) Dividends

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

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 the DPIE –Water guidelines 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 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE - Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Ballina Shire Council

To the Councillors of the 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 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- 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 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Gearoid Fitzgerald

Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY

Ballina Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021

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



Ballina Shire Council

Special Schedules

for the year ended 30 June 2021

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Ballina Shire Council

Permissible income for general rates

| \$ '000 | Notes | Calculation 2020/21 | Calculation 2021/22 |
|---|-------------------------|------------------------|------------------------|
| Notional general income calculation ¹ | | | |
| Last year notional general income yield | a | 24,469 | 25,646 |
| Plus or minus adjustments ² | b | 500 | 264 |
| Notional general income | c = a + b | 24,969 | 25,910 |
| Permissible income calculation | | | |
| Rate peg percentage | e | 2.60% | 2.00% |
| Plus rate peg amount | i = e x (c + g) | 649 | 518 |
| Sub-total | k = (c + g + h + i + j) | 25,618 | 26,428 |
| Plus (or minus) last year's carry forward total | l | 9 | 2 |
| Less valuation objections claimed in the previous year | m | - | (21) |
| Sub-total | n = (l + m) | 9 | (19) |
| Total permissible income | o = k + n | 25,627 | 26,409 |
| Less notional general income yield | p | 25,646 | 26,418 |
| Catch-up or (excess) result | q = o - p | (19) | (9) |
| Income lost due to reduction in valuation claimed | | | |
| Plus income lost due to valuation objections claimed ³ | r | 21 | 33 |
| Carry forward to next year ⁴ | t = q + r + s | 2 | 24 |

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) 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.
- (4) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



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 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Gearoid Fitzgerald

Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY

Ballina Shire Council

Report on infrastructure assets as at 30 June 2021

| Asset Class | Asset Category | Estimated cost to bring assets agreed level of to satisfactory service set by Council maintenance ^a | | 2020/21 Actual maintenance \$ '000 | Net carrying amount \$ '000 | Gross replacement cost (GRC) \$ '000 | Assets in condition as a percentage of gross replacement cost | | | | | |
|-------------------------|-----------------------------|--|---|------------------------------------|-----------------------------|--------------------------------------|---|--------------|--------------|-------------|-------------|------|
| | | Estimated cost to bring assets to satisfactory standard \$ '000 | 2020/21 Required maintenance ^a \$ '000 | | | | 1 | 2 | 3 | 4 | 5 | |
| Buildings | Council Offices | 90 | 100 | 67 | 10,441 | 16,571 | 31.0% | 62.0% | 6.0% | 1.0% | 0.0% | |
| | Works Depot | 128 | 100 | 102 | 13,081 | 18,586 | 56.0% | 37.0% | 5.0% | 2.0% | 0.0% | |
| | Halls | 262 | 150 | 49 | 2,280 | 5,580 | 6.0% | 42.0% | 42.0% | 10.0% | 0.0% | |
| | Dwellings | 274 | 100 | — | 798 | 2,508 | 0.0% | 30.0% | 32.0% | 38.0% | 0.0% | |
| | Airport | 30 | 30 | 69 | 8,967 | 10,585 | 31.0% | 64.0% | 5.0% | 0.0% | 0.0% | |
| | Shops/Offices | 235 | 200 | 54 | 4,646 | 9,571 | 8.0% | 46.0% | 45.0% | 1.0% | 0.0% | |
| | Library | 13 | 25 | 31 | 4,467 | 7,062 | 40.0% | 56.0% | 4.0% | 0.0% | 0.0% | |
| | Community Centres | 121 | 150 | 205 | 20,525 | 28,577 | 63.0% | 29.0% | 8.0% | 0.0% | 0.0% | |
| | Childcare Centres | 212 | 25 | — | 4,192 | 8,758 | 21.0% | 31.0% | 48.0% | 0.0% | 0.0% | |
| | Waste Centre | 72 | 50 | 155 | 3,340 | 5,645 | 29.0% | 54.0% | 15.0% | 2.0% | 0.0% | |
| | Amenities/Toilets | 506 | 250 | 384 | 36,899 | 52,672 | 54.0% | 33.0% | 12.0% | 1.0% | 0.0% | |
| | Sub-total | 1,943 | 1,180 | 1,116 | 109,635 | 166,115 | 43.7% | 40.2% | 14.4% | 1.7% | 0.0% | |
| Other structures | Other structures | 475 | 350 | 475 | 23,810 | 36,789 | 39.0% | 45.0% | 14.0% | 2.0% | 0.0% | |
| | Other | — | — | 94 | 9,140 | 9,605 | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| | Sub-total | 475 | 350 | 569 | 32,950 | 46,394 | 51.6% | 35.7% | 11.1% | 1.6% | 0.0% | |
| Roads | Sealed roads | 547 | 666 | 1,060 | 276,203 | 372,773 | 25.0% | 44.0% | 25.0% | 5.0% | 1.0% | |
| | Unsealed roads | 87 | 96 | 504 | 17,793 | 21,599 | 85.0% | 0.0% | 0.0% | 15.0% | 0.0% | |
| | Bridges | 722 | 450 | 7 | 35,728 | 54,064 | 80.0% | 18.0% | 2.0% | 0.0% | 0.0% | |
| | Footpaths/Cycleways | 50 | 54 | 174 | 33,562 | 39,356 | 81.0% | 17.0% | 2.0% | 0.0% | 0.0% | |
| | Kerb & Gutter | 14 | 15 | — | 32,833 | 50,533 | 34.0% | 46.0% | 19.0% | 1.0% | 0.0% | |
| | Bulk earthworks | — | — | — | 153,084 | 153,930 | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| | Road Furniture | 197 | 100 | 51 | 29,856 | 38,388 | 67.0% | 23.0% | 10.0% | 0.0% | 0.0% | |
| | Sub-total | 1,617 | 1,381 | 1,796 | 579,059 | 730,643 | 52.5% | 29.1% | 14.9% | 3.1% | 0.5% | |
| | Water supply network | Treatment Plants | 165 | 250 | 28 | 2,583 | 5,731 | 3.0% | 19.0% | 75.0% | 3.0% | 0.0% |
| | | Pump Stations | 47 | 250 | 37 | 1,891 | 2,575 | 85.0% | 1.0% | 8.0% | 6.0% | 0.0% |
| Reservoirs | | 1,799 | 1,000 | 92 | 14,898 | 20,676 | 18.0% | 0.0% | 71.0% | 0.0% | 11.0% | |
| Water Connections | | 198 | 200 | 314 | 2,383 | 4,212 | 41.0% | 18.0% | 31.0% | 6.0% | 4.0% | |
| Pipelines | | 4,742 | 4,000 | 632 | 57,410 | 92,874 | 15.0% | 41.0% | 35.0% | 7.0% | 2.0% | |
| Sub-total | | 6,951 | 5,700 | 1,103 | 79,165 | 126,068 | 17.2% | 31.7% | 42.0% | 5.6% | 3.4% | |

Ballina Shire Council

Report on infrastructure assets as at 30 June 2021 (continued)

| Asset Class | Asset Category | Estimated cost to bring to the agreed level of service set by Council | | 2020/21 Required maintenance ^a | 2020/21 Actual maintenance | Net carrying amount | Gross replacement cost (GRC) | Assets in condition as a percentage of gross replacement cost | | | | | |
|----------------------------|---------------------|---|--|---|----------------------------|---------------------|------------------------------|---|--------------|--------------|-------------|-------------|--|
| | | Estimated cost to bring assets to satisfactory standard | to bring to the agreed level of service set by Council | | | | | 1 | 2 | 3 | 4 | 5 | |
| | | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | | | | | | |
| Sewerage network | Treatment | 3,011 | 975 | 800 | 786 | 60,229 | 91,218 | 50.0% | 2.0% | 44.0% | 3.0% | 1.0% | |
| | Pumping Stations | 2,413 | 2,150 | 850 | 807 | 31,657 | 55,483 | 16.0% | 8.0% | 69.0% | 2.0% | 5.0% | |
| | Mains | 603 | 500 | 400 | 396 | 111,016 | 136,131 | 23.0% | 70.0% | 6.0% | 0.0% | 1.0% | |
| | Recycled Water | – | – | 100 | 76 | 18,950 | 21,646 | 82.0% | 18.0% | 0.0% | 0.0% | 0.0% | |
| | Sub-total | 6,027 | 3,625 | 2,150 | 2,065 | 221,850 | 304,478 | 34.0% | 34.6% | 28.4% | 1.3% | 1.7% | |
| Stormwater drainage | Pollution Control | – | 10 | 20 | 15 | 5,319 | 5,808 | 97.0% | 3.0% | 0.0% | 0.0% | 0.0% | |
| | Outfall Structures | 2 | 10 | 10 | – | 194 | 338 | 21.0% | 37.0% | 37.0% | 5.0% | 0.0% | |
| | Reticulation – Pipe | 137 | 175 | 450 | 512 | 45,963 | 72,019 | 28.0% | 54.0% | 18.0% | 0.0% | 0.0% | |
| | Reticulation – Pit | 47 | 50 | 25 | – | 18,443 | 28,026 | 32.0% | 52.0% | 16.0% | 0.0% | 0.0% | |
| | Culverts | 83 | 50 | 25 | – | 6,598 | 12,107 | 26.0% | 20.0% | 50.0% | 4.0% | 0.0% | |
| | Sub-total | 269 | 295 | 530 | 527 | 76,517 | 118,298 | 32.1% | 47.5% | 20.0% | 0.4% | 0.0% | |
| Total – all assets | | 17,282 | 12,531 | 7,266 | 7,176 | 1,099,176 | 1,491,996 | 43.1% | 33.3% | 20.2% | 2.5% | 0.9% | |

(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 2021

Infrastructure asset performance indicators (consolidated) *

| \$ '000 | Amounts 2021 | Indicator 2021 | Indicators | | Benchmark |
|--|------------------|-------------------|------------|---------|------------|
| | | | 2020 | 2019 | |
| Buildings and infrastructure renewals ratio | | | | | |
| Asset renewals ¹ | 15,191 | 69.62% | 89.49% | 107.02% | >= 100.00% |
| Depreciation, amortisation and impairment | 21,820 | | | | |
| Infrastructure backlog ratio | | | | | |
| Estimated cost to bring assets to a satisfactory standard | 17,282 | 1.51% | 1.61% | 1.68% | < 2.00% |
| Net carrying amount of infrastructure assets | 1,146,620 | | | | |
| Asset maintenance ratio | | | | | |
| Actual asset maintenance | 7,176 | 98.76% | 94.69% | 104.06% | > 100.00% |
| Required asset maintenance | 7,266 | | | | |
| Cost to bring assets to agreed service level | | | | | |
| Estimated cost to bring assets to an agreed service level set by Council | 12,531 | 0.84% | 0.88% | 0.82% | |
| Gross replacement cost | 1,491,996 | | | | |

(*) 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 2021

Infrastructure asset performance indicators (by fund)

| | General fund | | Water fund | | Sewer fund | | Benchmark |
|--|----------------|--------|----------------|---------|---------------|--------|------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | |
| \$ '000 | | | | | | | |
| Buildings and infrastructure renewals ratio | | | | | | | |
| Asset renewals ¹ | 77.14% | 92.42% | 108.63% | 164.95% | 24.89% | 44.71% | >= 100.00% |
| Depreciation, amortisation and impairment | | | | | | | |
| Infrastructure backlog ratio | | | | | | | |
| Estimated cost to bring assets to a satisfactory standard | 0.42% | 0.52% | 8.46% | 9.26% | 2.84% | 2.94% | < 2.00% |
| Net carrying amount of infrastructure assets | | | | | | | |
| Asset maintenance ratio | | | | | | | |
| Actual asset maintenance | 100.95% | 92.68% | 96.95% | 98.31% | 95.87% | 95.45% | > 100.00% |
| Required asset maintenance | | | | | | | |
| Cost to bring assets to agreed service level | | | | | | | |
| Estimated cost to bring assets to an agreed service level set by Council | 0.30% | 0.27% | 4.45% | 5.09% | 1.16% | 1.16% | |
| Gross replacement cost | | | | | | | |

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

ballina
shire council

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