

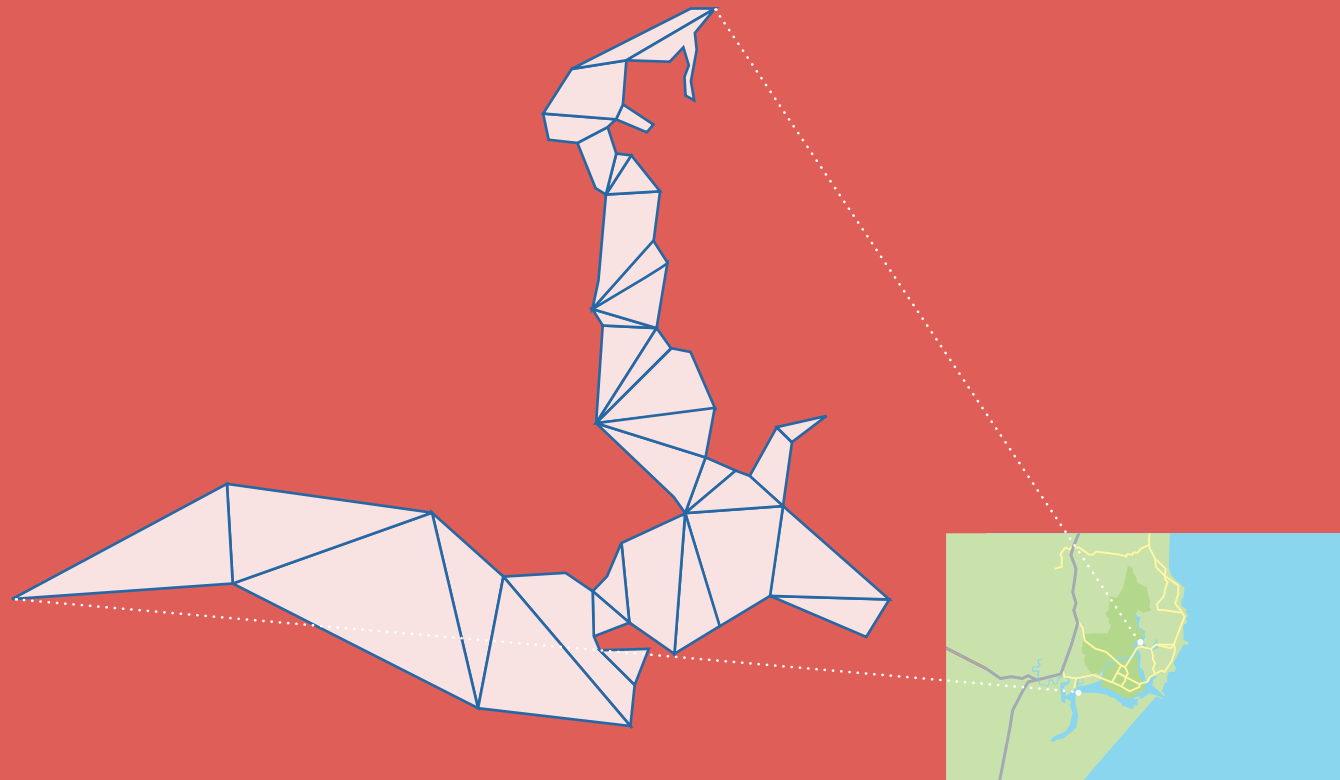
# annual report.

2022-2023

**ballina**  
shire council



# *annual report* 2022/23



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*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.*

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# mayoral message

Welcome to our annual report for 2022/23. This year has been a year of recovery while we try and rebuild following the COVID pandemic and the 2022 floods.

It has been pleasing to see a number of community activities and events start to re-establish themselves and many of Council's community facilities such as the swimming pools, the Ballina Indoor Sports Centre and the Lennox Head Cultural Centre are showing usage numbers above historical highs. Passenger numbers for the Ballina Byron Gateway Airport also remain at record highs.

However, we are also well aware, that many people in our community still have a long way to go to recover from the 2022 floods, with a number of houses still being renovated and the State Government's temporary housing villages at Wardell, Ballina and Wollongbar all fully occupied.

As a Council we are working with the State and Federal Governments to ensure that there continues to be funding support for our community, with the provision of permanent housing being the number one priority.

The on-going rebuilding of our community needs more than Federal, State and Local Government support and

we are all very grateful for the many local community organisations and individuals who continue to go above and beyond to help our flood-impacted residents recover.

Despite these challenges and the significant resources required for flood recovery, Council has managed to deliver many of the projects planned in our Delivery Program and Operational Plan.

Over this reporting period 2022/23, some of the key projects completed include:

- Ross Park, Lennox Head
- Junior Playground, Pop Denison Park, Ballina
- Car Park and Terminal Expansion, Ballina Byron Gateway Airport
- Signalised Pedestrian Crossing, River Street, Ballina
- Car park improvements at Shelly Beach and Rocky Point Road, Ballina
- Over \$10m of improvement works to our water and wastewater infrastructure
- Over \$22m in road renewal related works.



We sought feedback on a wide range of strategies and plans including the Cawarra Park Masterplan, and the Lennox Head Strategic Plan.

We provided \$87,824 in community donations to assist community and sporting groups.

And we took action to protect and preserve our beautiful environment, importantly by adopting a Biodiversity Strategy that will guide Council's operations for many years to come.

There are simply too many projects and initiatives to mention, however this annual report provides a good snapshot of the year's progress and achievements. I believe we have much to look forward to, and my hope is that next year will be bigger and better than ever.

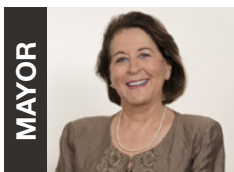
Cr Sharon Cadwallader  
Mayor  
Ballina Shire Council



# your councillors

## TALK TO YOUR COUNCILLORS

The councillors are here to represent your views.



MAYOR

**Cr Sharon Cadwallader**  
p 0428 339 023  
e sharon.cadwallader@ballina.nsw.gov.au



WARD A

**Cr Phillip Meehan**  
p 0408 349 833  
e phil.meehan@ballina.nsw.gov.au



**Cr Rod Bruem**  
p 0419 508 753  
e rod.bruem@ballina.nsw.gov.au



**Cr Stephen McCarthy**  
p 0435 759 987  
e stephen.mccarthy@ballina.nsw.gov.au



DEPUTY MAYOR

**Cr Eoin Johnston**  
p 0407 416 149  
e eoin.johnston@ballina.nsw.gov.au



WARD C

**Cr Simon Chate**  
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e simon.chate@ballina.nsw.gov.au

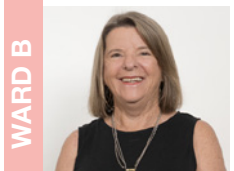


**Cr Nigel Buchanan**  
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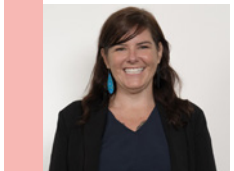


WARD B

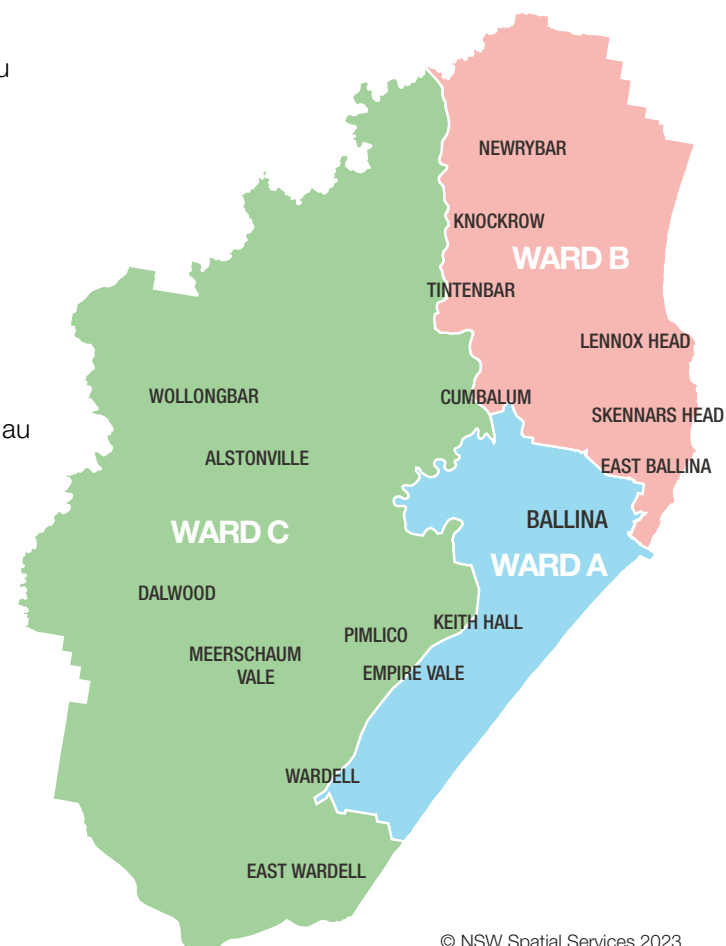
**Cr Jeff Johnson**  
p 0428 970 112  
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**Cr Eva Ramsey**  
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e eva.ramsey@ballina.nsw.gov.au



**Cr Kiri Dicker**  
p 0419 493 898  
e kiri.dicker@ballina.nsw.gov.au



© NSW Spatial Services 2023.  
This map is illustrative and not to scale.

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# getting involved

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

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

## COUNCIL MEETINGS

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

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

### Availability of business papers

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

### Livestreaming council meetings

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

## COUNCIL NEWS AND INFORMATION

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

### Using communication channels

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

### Consultation engagement

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



### Council notices

Publish weekly notices on council's website [ballina.nsw.gov.au/council-notices](http://ballina.nsw.gov.au/council-notices).

### Community Connect newsletter

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

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

### Social media

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

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

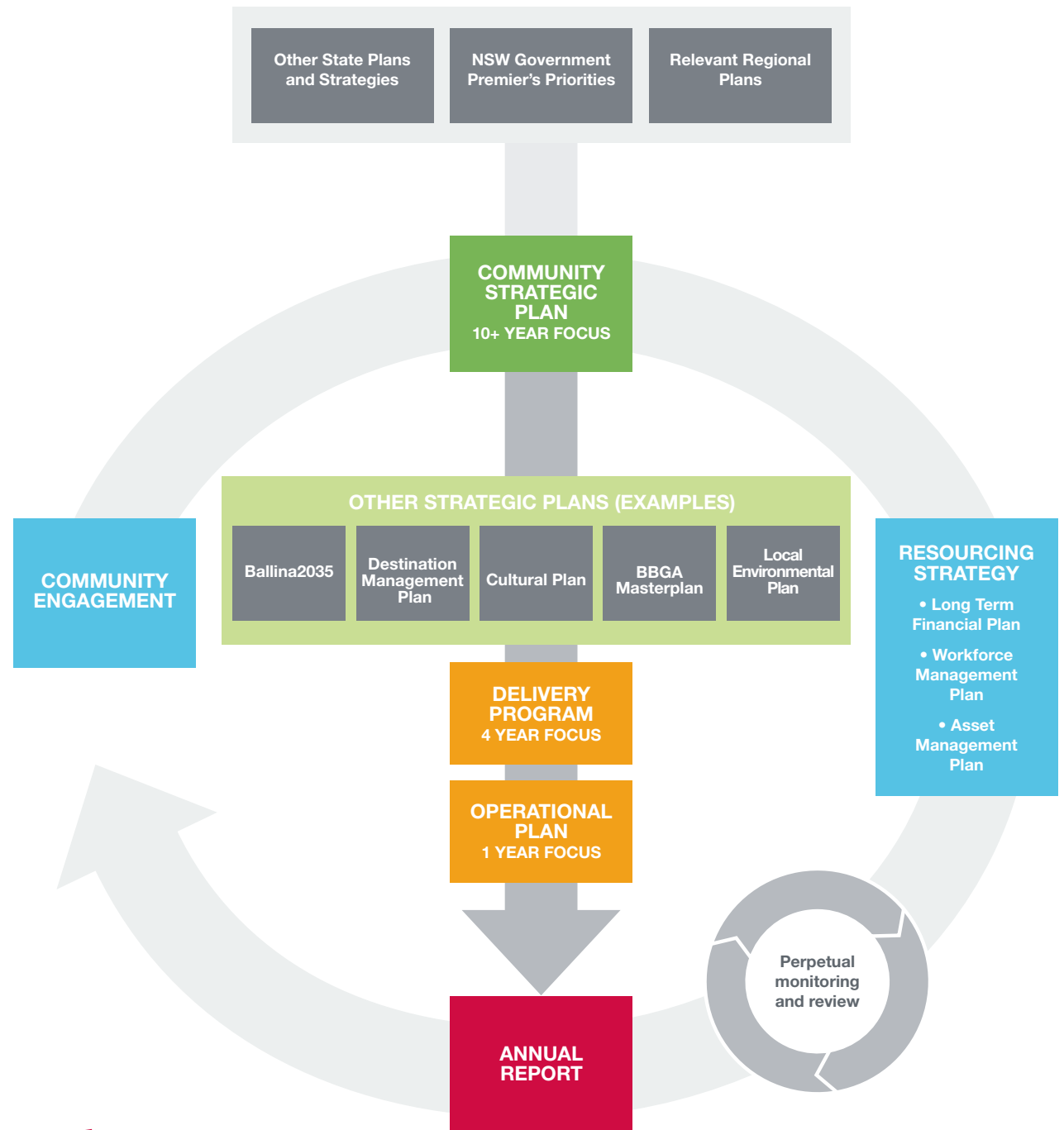
# our team

Our team includes 375 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 adjacent illustrates where the Annual Report fits in the overall framework and how our plans interrelate. The IPR Framework is more fully explained on pages 9 and 10.

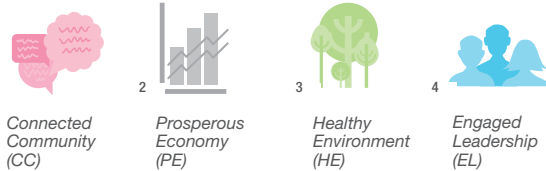


# ipr framework

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

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

Our Community Strategic Plan is built around four key themes:



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

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

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

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

1. Quarterly Reports
2. Annual Report
3. 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 2022/23 is attached as Appendix 1. This report provides actual results against the goals and priorities set out in the Delivery Program and the Operational Plan for the quarter ending June 2023. This information is also linked to the CSP Objectives. The traffic light indicators provide a picture of whether or not programmed actions and service delivery targets have been achieved. Commentary is also provided on project progress and any shortfalls.

## RESOURCING STRATEGY



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

The Resourcing Strategy has three components:

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

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

## ANNUAL REPORT



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

## 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 most recent End of Term Report can be downloaded from Council's website [ballina.nsw.gov.au/reporting](https://ballina.nsw.gov.au/reporting)

## PROGRESS REPORTS

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





# shire profile

## OUR SHIRE

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

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

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

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

Ballina Shire's Annual Gross Regional Product is estimated at \$2.6 billion and we support almost 4,793<sup>2</sup> local businesses which provide 21,313 local jobs.

The highest proportion of jobs in the shire are in the services sector, with 18.9 percent of the workforce employed in health care and social assistance jobs and 12.2 percent employed in the retail sector.

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

<sup>2</sup> ABS 2021

## OUR COMMUNITY<sup>3</sup>

Between 2023 and 2036 the Ballina Shire population is forecast to increase by approximately 8,024 persons, or 16.9% growth, at an average annual change of 1.3%.

Our population in 2023 was 47,621 people and this is expected to increase to about 55,645 by 2036 when over 25% of our residents are expected to be over the age of 65 years.

We are proud of our cultural heritage, with 3.7% of our residents identifying as Aboriginal and Torres Strait Islanders.

<sup>3</sup> Forecast.id data



01

*our  
achievements +  
progress*



# achievements 2022/23



This is a snapshot of achievements in Ballina Shire for 2022/23, it includes works commenced and completed. For a complete look at our progress refer to the Quarterly Review for June 2023 (Appendix 1)



## connected community

- Opening of Pop Denison Park junior playground
- Worked with all agencies to continue flood recovery and coordinate events
- Commenced delivery of new Lennox Head Rural Fire Service shed
- Completion of River Street Duplication project Stage 2
- Delivered new netball courts as part of the Kingsford Smith Master plan implementation



## healthy environment

- Implemented Healthy Waterway Strategy actions:
  - Shaws Bay Coastal Management Plan
  - Lake Ainsworth Coastal Management Plan
  - North Creek Coastal Management Plan
- Adoption of new Illegal Dumping and Litter Prevention Strategy which aims to see a 30% reduction in illegal dumping and plastic litter by 2030.
- Continued to provide recycled water to properties across the shire, with over 2,500 connections
- Adoption of Ballina Shire Biodiversity Strategy
- Installation of a combined 1,119kw solar systems across 14 council sites



## engaged leadership

- Commenced community engagement on:
  - Wardell Village Centre Revitalisation
  - Lennox Head Strategic Plan
- Undertook an independent community survey with above average community satisfaction levels of 91%
- Implemented internal audit program with customer service achieving very strong results
- Launch of new online community engagement platform [YourSayBallina.com.au](http://YourSayBallina.com.au)



## prosperous economy

- Completed stages 1 - 4 of Lennox Village Vision project
- Over 13,000 potholes repaired in 2022/23 with 4,300 during the June 2023 quarter
- Over 600,000 passengers used the Ballina Byron Gateway Airport annually and completion of:
  - Airport carpark upgrade
  - Passenger screening and terminal upgrade
  - Public art at the airport installation
- Community facilities reported their highest levels of use
- Commercial properties have a 0% vacancy rate

# 01

## our progress



long serving Council staff award recipients 2022

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

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

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

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

Achieved



Substantially achieved



Not achieved



# achievements in implementing our community strategic plan

ACT s428(2)

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

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

	INDICATOR	2016	TARGET	2021
CONNECTED COMMUNITY	Population aged 35-49	19.4%	>21%	Not available
	Residents who live in Ballina Shire but travel outside the area for work	26.7%	<25%	Not available
	Walk score Ballina	49	>50	49
	Walk score Alstonville	75	>70	76
	Walk score Wardell	19	>20	19
	Walk score Lennox Head	71	>70	71
	Malicious damage to property	826	<826	654
	Theft incidents	2,711	<2,711	705
	Visitation to Council community facilities	233,580	>252,580	289,548
	People who volunteer	23%	>25%	Not available
PROSPEROUS ECONOMY	Contribution to Northern Rivers Gross Regional Product	16.32%	>16.32%	15.54%
	Workforce Participation Rates	62%	>62%	Not available
	Full time employed	51.2%	>52%	Not available
	Part time employed	40.5%	>41%	Not available
	Unemployed	4.72%	<5%	3.6%
	Youth undertaking tertiary studies (aged 18 to 24)	28%	>28%	Not available
	Total visitors per annum (overnight/day/international)	615,000	>650,000	737,000
	Tourism total spent (\$ million)	\$222	>\$250	\$265

# achievements in implementing our community strategic plan (cont)

ACT s428(2)

	INDICATOR	2016	TARGET	2021
ENGAGED LEADERSHIP	Community Satisfaction	94%	>94%	90%
	Satisfaction with level of communication	91%	>94%	79%
	Percentage of customer requests to Council dealt within allocated timeframe	89%	>90%	92%
	Increase revenue generated from commercial property	\$2M	>\$2M	\$2.06M
	Continue to meet "Fit for the Future" Benchmarks	5 out of 7	7 out of 7	7 out of 7 (consolidated)
HEALTHY ENVIRONMENT	Greenhouse Gas Emissions per capita (tonnes)	7.4	< 6	14
	Water utilisation per capita (kilolitres)	173	<170	154
	Wastewater reuse	39%	>40%	13.5%
	Total waste to landfill per capita (kilograms)	250	<250	253
	Native vegetation cover	20%	>25%	20.5%
	Effective habitat rating	Poor	Improve	Low
	River Health (ecohealth rating for Ballina sub-catchment)	D+	Improve	D+





02

*statutory  
information*

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# 02

## statutory information

### councillor attendance

Cr Sharon Cadwallader was popularly elected as Mayor on 4 December 2021.

Cr Eoin Johnston was elected as Deputy Mayor on 27 January 2022, until September 2023.



COUNCILLOR	10 ORDINARY MEETINGS	1 EXTRAORDINARY MEETING
Cr Sharon Cadwallader	9	1
Cr Kiri Dicker	10	1
Cr Jeff Johnson	8	1
Cr Simon Chate	10	1
Cr Eoin Johnston	9	1
Cr Stephen McCarthy	10	0
Cr Nigel Buchanan	10	1
Cr Eva Ramsey	8	1
Cr Phillip Meehan	9	1
Cr Rod Bruem	10	1



# councillor expenses and facilities

LG REG cl 217 (1)(a1)

The Mayoral and Councillor fees for the reporting period totalled \$315,610. The Councillors Expenses and Facilities Policy allows for the payment of appropriate and reasonable expenses and the provision of facilities to assist in discharging their roles as elected persons and members of the governing body of the Council. Expenditure outlined in the table (excl GST) below is in accordance with Council's Councillor Expenses & Facilities Policy (Appendix 2).

## overseas visits

LG REG cl217(1)(a)

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

COUNCILLOR EXPENSES		\$
Mayoral Allowance		87,820
Councillor fees		227,790
Mayor Vehicle Expenses		12,000
Superannuation		30,042
Civic Activities/Functions/Meetings		20,448
Spouse attendance at Civic Activities/Functions/Meetings		582
Insurance		46,759
General Travel Expenses		8,538
Information and Communication Technology		4,059
Home Office/Incidentals		1,124
Northern Regional Planning Panel meetings attendance by delegates		5,400
Professional Development and Corporate Training		29,052
Carer		0
<b>TOTAL</b>		<b>473,614</b>

# councillor training and professional development

LG REG cl 186

No induction sessions were held during 2022/23.

COUNCILLOR	PROFESSIONAL DEVELOPMENT UNDERTAKEN
Cr Sharon Cadwallader	Australian Coastal Councils Association National Forum on Coastal Hazards LGNSW Rural and Regional Summit Australian Local Government Association National General Assembly
Cr Kiri Dicker	Write to the Bone – Opinion Writing – Mandy Nolan Advanced Media Skills with Dr Neryl East New Economy Network Australia - NENA Housing Week Humanitix Masterclass - Navigating Uncomfortable Conversations Australian Local Government Association National General Assembly
Cr Simon Chate	Authentic You Masterclass - Mandy Nolan & Dr George Catsi Write to the Bone - Opinion Writing - Mandy Nolan LGNSW Annual Conference NSW Koala Conference - The Vanishing New Economy Network Australia - NENA Housing Week Public Libraries Association meeting
Cr Jeff Johnson	Nil
Cr Eoin Johnston	LGNSW Annual Conference Australian Local Government Association National General Assembly
Cr Stephen McCarthy	Nil
Cr Nigel Buchanan	Nil
Cr Eva Ramsey	Write to the Bone - Opinion Writing - Mandy Nolan LGNSW Annual Conference Australian Coastal Councils Association National Forum on Coastal Hazards
Cr Phillip Meehan	Nil
Cr Rod Bruem	LGNSW Annual Conference Australian Coastal Councils Association National Forum on Coastal Hazards



# staffing profile

LG REG cl 217(1)(d)

The following table 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.

The total number of persons employed by council as at 23 November 2022 included:

- 285 (full time)
- 65 (part time)
- 5 (casual)
- 4 (fixed term contract)
- 14 (apprentice/trainees).

# 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:

\$1,065,685 for the period 2022/23 financial year.

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

- General Manager \$361,095
- Other senior staff (combined) \$704,590.

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.

WORKFORCE MANAGEMENT PLAN AS AT 30 JUNE 2023	
DIVISION	2022/23 STAFF
<b>CORPORATE AND COMMUNITY</b>	
Communications and Customer Service	22
Financial Services	15
Information Services	19
People and Culture	8
Commercial Services	11
Facilities Management	27
<b>SUB TOTAL</b>	<b>102</b>
<b>PLANNING AND ENVIRONMENTAL HEALTH</b>	
Development Services	29
Public and Environmental Health	19
Strategic Planning	10
Open Spaces	46
<b>SUB TOTAL</b>	<b>104</b>
<b>CIVIL SERVICES</b>	
Infrastructure Planning	19
Engineering Works	75
Water and Wastewater	49
Resource Recovery	20
Project Management	6
<b>SUB TOTAL</b>	<b>169</b>
<b>TOTAL</b>	<b>375</b>

# 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 2022/23 Council achieved the following management plan strategies, objectives and targets:

- Communication and awareness raising with staff regarding councils EEO Management Plan and EEO Policy.
- Staff consultation regarding implementation of plan and policy review.
- A site tour, practical and job market has been scheduled in partnership with DEWR to attract indigenous job seeker to apply for Council vacancies.
- A site tour, practical placement and job market has been scheduled in partnership with Novaskill to attract females to consider working in civil construction, open spaces and water and wastewater roles.
- Workplace trends have been monitored to identify barriers and opportunities for target group ability to compete for internal positions.
- Career path planning and career counselling is available for all employees through annual appraisals.
- Council's Corporate Procedures and Policies are reviewed regularly to ensure they are contemporary and provide accessibility for all EEO target groups.
- Council continued to focus on Values and cultural alignment as a key consideration during Council's recruitment processes.
- 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

# achievements 2022/23

LGA s428(1) and (3)

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

Our Operational Report for June 2023 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.

# audited financial statements

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

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

*See Appendix 7 for the full set of financial reports including the auditor's report, for 1 July 2022 to 30 June 2023.*

# local government environmental upgrade agreement

LGA s54P(1)

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

# special variation to general income

LGA s508A

The Minister for Local Government approved special variations to the notional ordinary rate yield for various years. These approvals enabled Council to raise additional ordinary rate income. The tables on the following pages detail the ways in which these funds were applied in 2022/23.

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

## 2013/14 RATE RISE

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

## 2015/16 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Pools Loan</b>			
Repayment of pools loan	570,000	570,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
<b>Operating Deficit</b>			
Funding to reduce operating deficit	69,000	69,000	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	639,000	639,000	

# special variation to general income (cont')

LGA s508A

## 2016/17 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Pools</b>			
Repayment of pools loan	436,000	436,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
<b>Operating Deficit</b>			
Funding to reduce operating deficit	45,000	45,000	Council has been striving to achieve a break even operating result in General Fund, in accord with the 'Fit for the Future' requirements. Funds not applied to the pools loan repayment will be used to help Council meet the 'Fit for the Future' ratios.
<b>Capital Expenditure</b>			
Capital expenditure	33,000	33,000	Funding towards capital expenditure for Ballina 25-metre indoor pool glazing.
total expenditure	514,000	514,000	

# special variation to general income (cont')

LGA s508A

## 2018/19 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Roads Construction</b>			
Rural Road Reseals	56,100	56,100	Reseals
Teven Road Seg 60, Teven	507,400	507,400	Reconstruction of failed pavement
Brunswick Street Seg 20, Ballina	162,700	162,700	Reconstruction of failed pavement
Gap Road Seg 20, Uralba	52,900	52,900	Reconstruction of failed pavement
<b>Buildings and Facilities</b>			
Depot	164,000	164,000	Solar and Power Upgrade
<b>Open Spaces</b>			
Crown Reserve Works	22,900	22,900	Parks and Reserves
Ocean Breeze Reserve	26,300	26,300	Parks and Reserves
Cummings Park Cumbalum	133,500	133,500	Parks and Reserves
Elevations Park Lennox Head	113,300	113,300	Parks and Reserves
<b>Environment</b>			
Healthy Waterways Program	273,793	273,793	Implement actions and progress studies and design details for projects under the Lake Ainsworth CMP, Shaws Bay Scoping Study and maintenance works and North Creek CMP. Other projects include Rehabilitation and restoration works along Houghlahans Creek, Emigrant Creek and McGuires Creek. Including detailed design and commencement of construction works for the new Teven Reserve.
Unspent monies	71,107	71,107	Placed into reserve for future Healthy Waterways programs
<b>total expenditure</b>	<b>1,584,000</b>	<b>1,584,000</b>	

# special variation to general income (cont')

LGA s508A

## 2019/20 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
<b>Roads Construction</b>			
Rural Road Heavy Patching	3,600	3,600	Heavy Patching
Moon Street Seg 130, Ballina	153,400	153,400	Reconstruction of failed pavement
Gibbon Street Seg 10, Lennox Head	44,900	44,900	Reconstruction of failed pavement
<b>Buildings and Facilities</b>			
Depot	99,800	99,800	Depot Solar and Power Upgrade, Workshop Extension and Roof Refurbishment, Depot Buildings (other) and Above Ground Diesel Fuel System.
Unspent monies	39,200	39,200	Amount placed into reserves for 2023/24 expenditure for Open Spaces Shed
<b>Open Spaces</b>			
Ballina Heights Sportsfield Drainage	64,900	64,900	Sportsfield and Other Open Spaces
Goal Post Replacements, various locations	8,400	8,400	Sportsfield and Other Open Spaces
Gallens Road Equestrian Facilities	18,600	18,600	Sportsfield and Other Open Spaces
Saunders Oval Synthetic Wicket	8,200	8,200	Sportsfield and Other Open Spaces
Elevations Park Lennox Head	7,900	7,900	Sportsfield and Other Open Spaces
Placed into reserves for future expenditure for Ocean Breeze Reserve	115,000	115,000	Parks and Reserves
<b>Stormwater</b>			
Burnett Street, Ballina	20,400	204,278	Stormwater
Kerr Street, Ballina	161,600	42,496	Stormwater
Urban Stormwater Reticulation Renewal	15,900	9,296	Stormwater
Tresise Place, Lennox Head	77,300	9,701	Stormwater
Hindmarsh Street, East Ballina	9,300	21,529	Stormwater
Flood Recovery Stormwater Capital Works (various)	8,800	8,800	Stormwater
<b>total expenditure</b>	<b>857,200</b>	<b>857,200</b>	

# rates and charges debt recovery

LG REG cl 132

The table adjacent is a summary of rates and charges legal debt recovery action statistics from 2021/22 to 2022/23.

The 2022/23 rates, charges and interest written off totalled \$30,971.15.

	2022/23 RATES/CHARGES	2021/22 RATES/CHARGES	2022/23 DEBTORS	2021/22 DEBTORS
Statements of Claim issued	53	64	0	1
Number of assessments currently with debt recovery agency	52	0	2	2
Balance payable on assessments currently managed by debt recovery agency at 30 June	\$253,204	0	\$20,009	\$13,765
Total assessments referred to debt recovery agency for recovery action during financial year	112	359	2	4
Total principal amount referred to debt recovery agency for recovery action during financial year	\$371,567	\$1,016,533	\$18,950	\$28,911
Legal costs incurred (recoverable from ratepayers)	\$43,148	\$43,878	\$859	0

# procurement of goods and services

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

Council did not have any issues raised by the Anti-Slavery Commissioner during 2022/23.

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



# contracts awarded

LG REG cl 217(1)(a2)

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

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMT(\$) EXCL GST
1981	ENGENY	Stormwater Investigations Alstonville	38,346
1979	EC Sustainable Pty Ltd	Kerbside Bin System Audit	78,210
1718-1	4WD Slashing & Large Area Mowing	Mowing of Council Assets and Public Spaces	Schedule of Rates
1718-2	Jim's Mowing (Lennox Head)	Mowing of Council Assets and Public Spaces	Schedule of Rates
1718-3	Landscape Management	Mowing of Council Assets and Public Spaces	Schedule of Rates
1718-4	North Coast Acreage Mowing	Mowing of Council Assets and Public Spaces	Schedule of Rates
1989	INGEN CONSULTING PTY LTD	Sewer Pump Station Renewals Load Assessment & Sizing Review	13,800
1773	Novaskill	Provision of Traineeship/Apprenticeship Services for a two year period	Schedule of Rates
1924	Geotech Investigations Pty Ltd	Geotechnical Engineering Consultancy Services	Schedule of Rates
1769	Australian Lifeguard Service	Surf Lifesaving Services	1,809,933
1738	Morgans Earthworks	Boeing Avenue Civil Construction	2,590,216
1752	Precision Civil Infrastructure Pty Ltd	Pacific Pines (Stoneyhurst Dr) Reservoir	2,280,060
1933	Peter Lucena & Associates Pty Ltd	Planning & Design of 16 x Switchboard Pads for Sewage Pumping Station	Schedule of Rates
1757	Abergeldie Rehabilitation	Wastewater and Stormwater Infrastructure - Relining Recurrent Works	892,044
1997	Boyd's Bay Landscape and Environment	Lennox Village Vision - Ballina Street Landscaping	213,624
1985	OB One Pty Ltd	Collection and Processing of Used Batteries	Schedule of Rates
1994	Mode Design Corporation	Design and Engineering Services Depot Administration and Storage Building	299,540
1993	COMPLETE Urban Pty Ltd	Design Services Ballina SES Building	315,670
1774	CD Civil Pty Ltd	Road Reconstruction Program	2,078,682
1995	Court Craft (AUST) Pty Ltd	Kingsford Smith Regional Facility Upgrades - Ballina Netball Courts	853,312
1984	Peter Lucena & Associates Pty Ltd	Planning and Design of Switchboard Pads for Sewage Pumping Stations - 1	Schedule of Rates
1771	Alan Kneale Electrical Pty Ltd	Kingsford Smith Regional Sporting Facility Lighting Upgrades	591,600
1776	Ausco Modular Pty Ltd	Kingsford Smith Regional Sporting Facility - Change room and amenities	1,184,103

# contracts awarded (cont)

LG REG cl 217(1)(a2)

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMT(\$) EXCL GST
1996	Ardill Payne & Partners	Survey Services - Landslips	Schedule of Rates
1740	Hazell Bros Pty Ltd	Ballina Island Intersection Upgrades	5,145,144
2013	APV Valuers & Asset Management	Valuation Services for Council Land, Buildings and Other Structures & Assets	Schedule of Rates
1991	Hazell Bros Pty Ltd	Pearces Creek Bridge Renewal Project	3,893,557
2017	Rob Ward Electrical Services Pty Ltd	Street Lighting Installation	44,166
2014	Planit Consulting Pty Ltd	Design of Shared Path Park Lane to Coopers Close, Lennox Head	66,853
1720	Geolink	North Creek Road and Bridge Project - Concept Design and Environmental/Heritage Planning Optimisation Phase	554,760
2016	AGS Commercial Pty Ltd	Design and Construct Storage Shed - Works Depot (OSR)	353,973
2008	Hydrosphere Consulting	Investigation into the Reconstruction of the Sand Levee at Seven Mile Beach, Lennox Head	86,570
2010	Hydrosphere Consulting	Scoping Study for the Shaws Bay Coastal Management Program	42,050
1380	Want Gas Plumbing (Ballina) Pty Ltd	Water Meter Replacement Program	Schedule of Rates
2020	Field Directional Drilling	Prospect Bridge to Bangalow Road Recycled Water Main Replacement	511,832
2027	Boyds Bay Landscape and Environment	Design and Construction - Lennox Head Park	1,217,798
2022-1	Acorn Project Advisory	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-2	Artazan Property Group	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-3	Barker Ryan Stewart	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-4	Blair & Sons Engineering Contractors Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-5	Burchills Engineering Solutions	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-6	CivilCS Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-7	Coffey	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-8	COMPLETE Urban Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-9	Currie & Brown (Australia) Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-10	East Coast Consulting Engineers Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates

# contracts awarded (cont)

LG REG cl 217(1)(a2)

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMT(\$) EXCL GST
2022-11	Engineered Project Solutions	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-12	Engineering Risk Management	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-13	Focus Bridge Engineering	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-14	Ganden Engineering and Project Managers	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-15	GDR 1012 Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-16	Hunter H2O	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-17	JJ Ryan Consulting Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-18	Lackon Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-19	Living Infrastructure Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-20	Manage Design Engineer Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-21	McGloin Baker	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-22	Newton Denny Chapelle	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-23	Planit Consulting Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-24	Projence	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-25	Ranbury Management Group	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-26	RPS AAP Consulting Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-27	Signature Project Management	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-28	Steady State Electrical	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-29	TA Project Services	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-30	Terania Consulting Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-31	Titus Civil Consulting	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-32	Turner & Townsend	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-33	Upright Management	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-34	Willow and Sparrow Pty Ltd	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-35	Witthoft Engineering	Panel Contract for Provision of Project Management Services	Schedule of Rates
2022-36	WSP Australia Pty Limited	Panel Contract for Provision of Project Management Services	Schedule of Rates

# legal proceedings and results

LG REG cl 217(1)(a3)

## DEVELOPMENT REGULATORY FUNCTIONS

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

CASE REF	COSTS 2022/23	ACTION	STATUS
BSC v The Beach	14,400	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
Newrybar Pty Ltd v BSC	26,100	Land and Environment Court - Class 1 Appeal Proceedings – Refusal of DA 2021/137. The matter was subject to a section 34 conciliation conference on 21 February 2023. After a site visit and lengthy discussions, the Commissioner adjourned the conference to enable the applicant to prepare an amended proposal to address all the issues raised by Council in the refusal of the application. The proposal was satisfactorily amended to address the reasons for refusal and subsequently the Court issued consent orders for the amended proposal.	Finalised
Ooh! Media Assets Pty Ltd v BSC	18,000	Land and Environment Court - Class 1 Appeal Proceedings – Deemed refusal of DA 2022/33. The matter was the subject of a section 34 conciliation conference on 28 February 2023. This conference was terminated and a hearing set for 3 and 4 August 2023.	Ongoing
Impact Property Consultancy Ptd Ltd v BSC	16,100	Land and Environment Court - Class 1 and 2 Appeal Proceedings – Deemed refusal of development application 2021/420 and section 68 applications relating to DA 2018/51 and 2020/284 (The Crest, Lennox Head). A section 34 conciliation conference was held on 1 December 2022. The section 34 conference resumed on 26 April 2023. New design documentation was submitted and is currently being reviewed. The Commissioner has granted further time in this matter to ascertain if agreement can be reached between the parties.	Ongoing
Snashall v BSC	114,000	Land and Environment Court – Class 1 Appeal Proceedings – Challenge refusal of DA 2021/605. A section 34 conciliation conference and hearing was held on 1-2 December 2022. On 17 January 2023 the Court upheld the appeal and granted development consent.	Finalised
Jason and Joanne White v BSC	11,800	Land and Environment Court – Class 1 Appeal Proceedings – Challenge Council's refusal of DA 2018/381. The hearing was finalised on 4 December 2020 and on 29 October 2021 the Court ruled that the refusal be upheld and the appeal was dismissed. Council sought legal advice in relation to options for action for vegetation restoration on the land. A new development application DA 2022/469 has been lodged.	Ongoing
Compliance	3,800	19 Old Pacific Highway, Newrybar	
Compliance	10,800	Coolgardie Road, Coolgardie	
Compliance	17,800	254 Hutley Drive, Lennox Head	
Compliance	26,300	Swimming pools	
Compliance	38,200	Other compliance, insurance and planning agreements	

# legal proceedings and results (cont)

LG REG cl 217(1)(a3)

## **CONTRACT DISPUTES**

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

## **PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY**

During this period, legal proceeding costs paid by Council (being payment of excess of claims) associated with public liability insurance claim representation was approximately \$25,427 and \$1,565 for professional indemnity.

## **INDUSTRIAL RELATIONS**

During this period, there was \$6,627 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.

# 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 2022/23.

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

# private works

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

In accordance with section 67 of the Local Government Act, Council is permitted to provide, at current approved market rates, specific services on private land. Any private works carried out in 2022/23 were charged as per Council's adopted fees and charges.

# developer contributions and levies

EPA Reg 2021 cl 218A

For the 2022/23 financial year Council received \$5,563,000 in section 7.11 contributions and levies and expended \$5,563,000 under the following contribution plans:

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

Contribution expenditure is outlined in the Appendix 6.

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT(\$) EXPENDED
Land acquisition, playing fields and court construction	5,012,411	
Land acquisition, Embellishment of the district park	2,475,519	
Land acquisition, Construction of community centre	1,120,300	
Land acquisition, Construction of playing fields access road north of Sandy Flat Road and Box Culverts	1,884,396	
Pacific Highway road works - Ross Lane Interchange Roundabouts and Overbridge	10,900,000	
Indoor sports and events complex	9,350,000	
Ballina district parks embellishment	2,500,000	92,000
Lennox Head playing fields embellishment	1,794,000	
Plateau playing fields embellishment	1,300,000	508,000
New and upgraded playgrounds	2,600,000	
Upgrade local and district parks and foreshore areas	2,500,000	
New multipurpose outdoor courts	600,000	
Fripp Oval amenities and facilities upgrade	1,200,000	
Saunders Oval amenities and facilities upgrade	1,000,000	
Skennars Head Fields amenities and facilities upgrade	1,000,000	
New and upgraded cycling and skating facilities	2,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Kingsford Smith Reserve	15,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Commemoration Park	3,000,000	
Upgrade local and district parks and foreshore areas - Kingsford Smith Reserve Master Plan - Missingham Park	7,000,000	
Alstonville Cultural Centre refurbishment and expansion	10,800,000	
Library space expanded	2,190,000	
Wigmore Hall upgrade	1,164,000	
Kentwell Centre Expansion	2,000,000	

# developer contributions and levies (cont)

EPA Reg 2021 cl 218A

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT (\$) EXPENDED
Community halls / spaces upgrades	1,000,000	
New library and cultural hub at Ballina town centre	21,000,000	
New Aboriginal cultural centre in Ballina	600,000	
Eltham Rd and Bath St sealing works	47,000	
Wardell Road	38,000	38,000
Teven Bridge	130,000	130,000
Link Road	2,818,000	
Western Arterial	34,845,328	
Western Arterial (Land Component)	829,850	
River Street Fisheries Creek Bridge to Tweed Street - Four Laning	4,276,201	1,306,000
Tamarind Drive, North Creek Road to Kerr Street - Four Laning	7,884,246	135,000
River Street, Upgrade Fisheries Creek Bridge	5,879,777	85,000
"Tamarind Drive, Duplication of North Creek Canal Bridge - Separate Two Lanes"	4,409,832	
"River Street, Fisheries Creek Bridge to Southern Interchange of Bypass - Four Laning"	10,543,508	
Other River Street Improvements (Land Component)	146,994	
Hutley Drive Extension	14,832,850	
Bangalow Road / Hogan Street - new Left In / Left Out	734,972	
Angels Beach Drive / Sheather Street - new Left In / Left Out	668,156	
Angels Beach Drive / Sheather Street - LILO (Land Component)	120,268	
North Creek Road and Bridge	21,381,006	87,000
North Creek Road and Bridge (Land Component)	13,363	
Ross Lane Improvements – West	5,153,418	
Ross Lane Improvements – East	11,652,648	
Ross Lane Improvements - East (Land Component)	106,905	



# developer contributions and levies (cont)

EPA Reg 2021 cl 218A

PROJECT DESCRIPTION	ESTIMATED COST (\$)	AMOUNT(\$) EXPENDED
Tintenbar Road / Teven Road - Climbing Lanes	2,138,101	
Tintenbar Road / Teven Road - Climbing Lanes	2,138,101	
Tintenbar Road / Teven Road - Climbing Lanes (Land Component)	1,336	
Tamarind Drive to Southern Cross Drive - Right Turn Ban	173,721	
North Creek Road / Reservoir Road / Hutley Drive, Traffic calming	3,073,520	
River Street / Cherry Street Roundabout	1,282,860	
River Street / Moon Street Roundabout	1,282,860	
Tamar Street / Cherry Street Roundabout	708,246	
Angels Beach Drive / Bangalow Road Roundabout Lanes Extensions	986,375	540,000
Ballina Heights Drive	5,345,251	
Cumalum - Interchange	3,806,955	
Cumalum Interchange, upgrade eastern roundabout	837,418	
Sandy Flat Road	3,321,293	
"North Creek Road - Northern 350m joining Hutley Drive & Byron Bay Road"		12,000
North Creek Road - Tamarind Drive to Southern Cross Drive, 4 lane	1,580,381	
Tamarind Drive, 4 lanes Highway to Flathead Lane & North Creek Road approaches, 1.2 km	2,891,015	
Bangalow Road, additional Lane, 200m east from Angels Beach Drive	1,374,245	
Byron Bay Road/Hutley Drive Roundabout and connection to Hutley Drive	3,212,495	
Byron Bay Road/Hutley Drive Roundabout, Land Component	1,742,837	
Improvements to Coast Road / North Creek Road / Byron Bay Road/Ballina Street Roundabout	1,650,414	
Barlows Road Link	7,756,000	89,000
<b>Total</b>		<b>\$3,022,000</b>

# contributions and donations

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

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

- Donations - Financial Assistance \$80,000, plus Additional Donations funds awarded by Council in 2022/23 (outside of the annual application process) \$3,824
- Sporting Groups - Capital Assistance \$4,000
- Festival and Event funding \$134,000
- Rates and charges for community groups \$57,472 (includes estimate water and wastewater usage)

For the 2022/23 financial year contributions and donations are listed in the following tables.

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2022/23		\$
Ballina Hospital Auxiliary	Venue hire fees at Ballina Jockey Club for Annual Craft Show	2,000
Ballina Jetboat Surf Rescue	Renewals and insurances for rescue vehicles	9,000
Lions Club of Ballina Inc.	Venue hire fees at The Richmond Room for monthly club board meetings	1,632
Breast Cancer Support group (Bosom Buddies)	Venue hire fees at Kentwell Community Centre for monthly meetings	440
Community Sewing Group	Venue hire fees at Northlakes Hall for regular meetings and sewing lessons	1,087
Lennox Head VIEW Club	Venue hire fees at Lennox Head Cultural Centre for regular meetings	1,200
St Andrews Village Auxiliary	Purchase/replace christmas lights and display	1,000
Rotary Club of Ballina on Richmond	Promote and manage a "Ballina says NO to Domestic Violence" walk event	3,000
Rous Mill and District Memorial Hall	Insurance costs and the professional assistance of a Chartered Accountant	2,046
Rotary Club of Ballina on Richmond	Promote and manage the "Rotary Duck Race" event	3,500
Lennox Arts Board Inc	Promote and manage a range of arts and cultural event activities	500
Ballina Hot Meal Centre Inc	Purchase food staples to continue to provide free meals to the community	1,000
Alstonville-Wollongbar Rural Fire Brigade	Wheelchair toilet fittings for the new station extension to be built	438
Lennox Head Residents' Association Inc Heritage Committee	Venue hire fees at Lennox Head Cultural Centre, Lennox Head Markets and marketing material for Centenary activities	1,000
Ballina and District Ministers Association Inc	Promote and run the 2022 Ballina Riverside Carols event	5,000
Ballina & District Historical Society Inc	Install a new kitchen in the Ballina District Museum facility	3,367
Lions Club of Lennox Head Inc	Operational costs associated with fundraising activities	1,814
Dementia Inclusive Ballina Alliance	Design, preparation and circulation of a quarterly newsletter to reach those living with Dementia	1,000
Meerschaum Vale Hall	Landscaping materials to remedy rain damage to hall entrance	1,080
Northern NSW Helicopter Rescue Service Limited	Branded marquee for volunteers at fundraising activities and events	995

# contributions and donations (cont)

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

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2022/23		\$
Country Women's Association of NSW – Ballina Branch	Install solar power system for the CWA Hall	6,000
Ballina Shire Concert Band Inc	Venue hire fees at Lennox Head Cultural Centre for 140th Band Concert	1,298
Lennox Head Residents' Association Inc Coast Care Committee	Equipment and a shade shelter to conduct repair works at various Lennox Head sites and for associated insurance	500
Lennox Head Residents' Association Inc Boomerang Bags	Venue hire fees at CWA Hall for manufacture of reusable shopping bags	480
Lennox Head Residents' Association Inc	Venue hire fees at CWA Hall for monthly meetings and association insurance	352
Lennox Head Playgroup	Venue hire fees at Lennox Head Cultural Centre; and a portable gazebo for children's activities	3,352
Ballina Senior Citizens Inc	Installation of an air conditioning unit for Wigmore Hall	5,000
Pearces Creek Hall Inc - Painting	External painting and timberwork costs for Pearces Creek Hall	7,755
Pearces Creek Hall Inc - Insurance	Annual insurance policy costs for Pearces Creek Hall	500
Rous Public School P & C Association	Operational expenses for the bonfire night and fireworks display	10,000
Our Kids	Temporary fencing for the Our Kids day out	1,000
Healthy Hospo Hearts	Swimming pool and BISC passes for fundraising efforts	2,664
Ballina Community Free Christmas Lunch*	Food staples – gift cards	500
Rous Mill and District Memorial Hall*	To replace faulty emergency lights	952
Ballina Region 4 Refugees*	Pool passes for a refugee family in Ballina	320
Molly Walsh*	Australian Representation	513
Lennox Beach*	Australian Representation	513
Jan Saul*	Australian Representation	513
Connor Everson*	Australian Representation (for acquittal 23/24)	513
<b>TOTAL</b>		<b>\$83,824</b>

\* funds awarded outside of the annual application process

# contributions and donations (cont)

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

CAPITAL ASSISTANCE SPORTING GROUPS 2022/23		\$
Alstonville Croquet Club Inc	Purchase and installation of an outdoor awning for the clubhouse	4,000
<b>TOTAL</b>		<b>\$4,000</b>

FESTIVAL AND EVENT FUNDING 2022/23		\$ ALLOCATED	\$ ACQUITTED
Lennox Head Chamber of Commerce	Love Lennox Festival	20,000	20,000 **
Le-Ba Boardriders	Skullcandy Oz Grom Open	20,000	20,000 **
Quota Alstonville Inc	Craft and Garden Fair	8,000	8,000
Alstonville Agricultural Society Inc	New Year's Eve Family Festival	20,000	20,000 **
Truckstop Sk8	Fair Go Skatefest	6,000	6,000**
Rotary Club of Alstonville	Northern Rivers Green Living Expo	20,000	20,000
Jeffery Moss & Mark Haughton (company currently being registered)	Balifornia Music Festival	20,000	0
Lennox Head Residents Inc Heritage Committee	Lennox 2022 Centenary	20,000	12,500 + 7,500**
<b>TOTAL</b>		<b>\$134,000*</b>	<b>\$114,000</b>

\* comprises \$100,000 Festival and Events funding, \$20,000 BBGA sponsorship of Balifornia Music Festival and \$14,000 Communications Section budget.

\*\* paid from Regonnecting Regional NSW funding

# contributions and donations (cont)

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

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Ballina Lighthouse SLSC	1,132
Lennox SLSC	5,312
Surf Life Saving FNC Branch Inc.	1,481
Ballina CWA	1,408
Biala School	1,007
Fox St Preschool	1,007
Ballina Playgroup	1,007
River Street Childrens Centre	1,007
Lennox Preschool	1,007
Wollongbar Preschool	1,007
Rainbow Children's Centre	7,238
Alstonville Community Preschool	1,082
Alstonville Ag Society	8,891
Meerschaum Vale Hall	1,539
McLeans Ridges Hall	2,597
Newrybar Hall	2,154

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Pearces Creek Hall	1,832
Rous Mill Hall	2,207
Tintenbar School of Arts Trustees	1,989
Wardell Hall	5,018
Wigmore Hall	1,007
Alstonville RSL Sub Branch Hall	3,184
Wollongbar Community Hall	1,057
Lennox Scouts	1,007
Alstonville Scouts	70
Ballina Scouts	1,007
Ballina Jetboat Surf Rescue	1,172
Marine Rescue NSW	1,511
Alstonville Plateau Historical Society	4,943
Pimlico Hall	1,069
Lennox Head Community Gardens Inc	224
Ballina Community Gardens Inc	1,007
<b>TOTAL</b>	<b>67,180</b>

# contributions and donations (cont)

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

CORPORATE SPONSORSHIP		\$
Far North Coast Legacy	Legacy Day sponsorship by Ballina Byron Gateway Airport	500
Geolink	Annual Tree Planting Day	1,000
Screenworks	Regional to Global Screen Forum	5,000
Northern Rivers Food	Northern Rivers Food Harvest Food Trail sponsorship from Ballina Visitor Information Centre	1,000
Secret Sounds	Splendour In the Grass sponsorship by Ballina Byron Gateway Airport	11,000
Bluesfest Byron Bay Pty Ltd	Bluesfest sponsorship by Ballina Byron Gateway Airport	8,800
Cabbage Tree Island Aboriginal Rugby League Football Club	Northern Rivers Tribal Cup 2023 sponsorship for player jerseys	2,400
Northern United Rugby League Football Club Inc Women's Tackle Team	2023 NSW Aboriginal Rugby League Knockout Carnival jerseys	500
<b>TOTAL</b>		<b>30,200</b>

# corporations, partnerships, cooperatives and joint ventures

LG REG cl 217(1)(a8)

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

## **STATEWIDE MUTUAL**

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.

# delegates external bodies

LG REG cl 217(1)(a6)

## **COUNTY COUNCILS**

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

## **OTHER GROUPS**

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

# controlling interest in companies

LG REG cl 217(1)(a7)

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

# stormwater levy and services

LG REG cl 217(1)(e)

Income raised from the stormwater levy in 2021/22 to fund the replacement and upgrade of stormwater networks at the following locations:

SITE / LOCATION	\$
Houghlahans Creek Road, Teven	14,245
Teven Road, West Ballina	53,083
Rishworths Lane, Brooklet	16,718
Flood Recovery Stormwater Capital Works (various)	10,480
Gap Road, Uralba	20,083
Old Pacific Highway, Newrybar	20,510
Youngman Creek, Rous Mill	111,109
Ferneigh Road, Tintenbar	40,357
Gibbon Street, Lennox Head	131,415
Total	\$418,000

# 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 shade cloth fences and planted natives to assist in sand accretion at several dune locations along the shire's coastline.



# enforcement and compliance with companion animals act

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

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

Animal Shelter collection data for the reporting period was lodged with the Office of Local Government in September 2023.

## 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 75 dog attacks either on a person and/or animal were reported to the OLG for 2022/23.

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

Council received approximately \$49,087 from the Companion Animals Fund for the 2022/23 year. These funds were used for companion animal management, education programs, the maintenance and upkeep of Council's Animal Shelter and towards the wages of Rangers.

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

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

## ANIMAL MANAGEMENT ACTIVITIES EXPENDITURE

Expenditure for animal management activities including wages, cleaning and maintenance of the animal shelter, and veterinary expenses was in excess of \$545,000 for 2022/23.

Council received \$375,000 in grant funding from the Local Government Recovery Grants (Highly Impacted Councils) - Companion Animals. These funds will be used to progress the off-leash dog exercise area at Gap Road, Alstonville, animal shelter upgrades and improvements, and to provide a community education program.

POUND DATA SUMMARY 2022/23	CATS	DOGS	TOTAL
Seized and transferred to council's facility including abandoned/stray/roaming	15	56	71
Surrendered by owners	17	28	45
Released to owners	4	44	48
Euthanised	1	19	20
Sold	0	0	0
Released for rehoming	28	19	43
Died at council's facility	0	0	0
Stolen or escaped from council's facility	0	1	1

RANGER ACTIVITIES 2022/23	TOTAL
Dog attacks	75
Barking dog complaints	78
Roaming dog complaints	233
Dog collection	116
Dog defecation complaints	12
Cat nuisance complaints	11

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

## COMPANION ANIMALS MANAGEMENT PLAN

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

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

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

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

So far we have implemented procedures and processes for:

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

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

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

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

## OFF-LEASH DOG AREAS

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

- 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.

# capital expenditure

office of local government capital expenditure guidelines

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

# carers recognition

carer's recognition act 2010 s8(2)

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

# fisheries management

fisheries management act 1994 s220ZT

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

# swimming pool inspections

swimming pools act 1992, s22F(2)

swimming pools reg 2018 cl 23

201 Inspections of private swimming pools conducted in 2022/23 included:

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

The results of these inspections included:

- **111** Compliance Certificates issued under section 22D of the Act for the above premises and where the owner applied for an inspection under section 22C.
- **10** 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

public interest disclosures reg 2011 cl 4

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

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

# public access to information

government information (public access) act 2009 s125

government information (public access) reg 2018 cl 8

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

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

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

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

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

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

Council's GIPA Act Annual Report 2022/23 was developed in accordance with Section 125 of the GIPA Act and outlines access requests made during the reporting period (see Appendix 4).

# disability inclusion

## disability inclusion act 2014 s13(1)

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

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

Council has undertaken a range of projects and implemented actions that directly support the needs of people with disabilities. We aim to ensure that access and inclusion is a key consideration in all areas of our services and operations.

Recent projects delivered under the four key areas as identified by the NSW Government and in Council's DIAP include:

### 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.
- Sponsorship of Dementia symposium.

### 2. CREATING LIVEABLE COMMUNITIES

- Upgrade to Ross Park in Lennox Head includes accessible toilets and other design elements.
- Pop Denison park upgrades includes accessible design elements such as 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.
- MLAK keys given to residents free of charge.

- Accessible toilets remain unlocked throughout the day, and residents gain access afterhours via use of MLAK keys.

### 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 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 are available in alternative formats.
- Council design engineers are incorporating accessible design features into public space designs.

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

# 03

## *appendices*

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# *appendices*

	<b>A1</b> DELIVERY PROGRAM FINAL REPORT JUNE 2023
	<b>A2</b> COUNCILLOR FACILITIES + EXPENSES POLICY
	<b>A3</b> PUBLIC INTEREST DISCLOSURES 2022/23
	<b>A4</b> GIPA ACT 2009 ANNUAL REPORT 2022/23
	<b>A5</b> DISABILITY INCLUSION ACTION PLAN
	<b>A6</b> CAPITAL EXPENDITURE
	<b>A7</b> FINANCIAL STATEMENTS

A1

***delivery program  
final report june 2023***








**Delivery Program / Operational Plan  
as at 30 June 2023**

## 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 and terminal upgrade works completed. Runway overlay works commenced in April 2023 and scheduled to be completed by end of August.	





### Commercial Services (Property)

Code	Program Action	Responsible Position	Comments	On Target?
PE3.1b	Progress availability of land at the Southern Cross Industrial Estate	Manager Commercial Services	Civil construction works commenced in March 2023 and are due for completion in September 2023	
PE3.2b	Develop and sell Wollongbar Residential Land Holding	Manager Commercial Services	Plan of subdivision registered. Sale of lots is on hold pending further investigations on the development of key worker housing on a portion of the site. Childcare site on the market for sale by private treaty.	





### Communications and Customer Service

Code	Program Action	Responsible Position	Comments	On Target?
CC2.2a	Support Council initiated volunteer programs (Airport, Visitor Information Centre)	Manager Communications and Customer Service	Hosted a thank you morning tea and training for all Council volunteers during Volunteers Week. Inducted six new Council volunteer members to the Airport Ambassador program.	
EL1.1b	Undertake a community survey to measure perception of importance of Council service delivery and satisfaction levels	Manager Communications and Customer Service	Completed with community satisfaction levels holding steady at 91%.	
EL1.1c	Prepare Council's Annual Report	Manager Communications and Customer Service	Completed for 2021/22	


EL1.3a	Approach State and Federal Governments on local issues	Manager Communications and Customer Service	<p>Hon Rose Jackson MP, Minister for Housing - ways to improve the availability of social housing in Ballina Shire, Hon Ron Hoenig MP, Minister for Local Government - Election Costs, Hon Yasmin Maree Catley MP, Minister for Police and Counter-Terrorism - Police numbers in the Shire, Hon Penny Sharpe, MLC, Minister for Climate Change, Energy, Environment and Heritage -Waste Reduction and Recycling Reform for NSW, Hon Tanya Plibersek MP, Federal Minister for the Environment and Water - Waste Reduction and Recycling reform, Hon Jenny Aitchison, MP, Minister for Regional Transport and Roads - funding for Pacific Highway, Cumbalum Interchange, Tamara Smith MP, Member for Ballina - funding for Pacific Highway, Cumbalum Interchange, Hon Pru Car, MP, Deputy Premier - funding for Pacific Highway, Cumbalum Interchange, Mark Speakman, Leader of the Opposition - Funding for Pacific Highway, Cumbalum Interchange, Catherine King, MP, Federal Minister for Infrastructure, Transport, Regional Development and Local Government - Funding for Pacific Highway, Cumbalum Interchange, Senator the Hon Bridget Walker - re Pacific Highway, Cumbalum Interchange, Justine Elliot, MP, Member for Richmond - funding request for Pacific Highway, Cumbalum Interchange, Hon Penny Sharpe, MP, Minister for Climate Change, Energy, Environment and Heritage - re automated recycling service for Ballina, Tamara Smith MP, Member for Ballina - re automated recycling service for Ballina, Hon Jackson Rose MP, Minister for the North Coast - re Emergency Services Levy, Hon Jihah Dib MP, Minister for Emergency Services - Emergency Services Levy, Hon Ron Hoenig MP, Minister for Local Government - Pensioner Rebate Subsidy, Hon Stephen Kamper MP, Minister for Land and Property - lease Surf Life Saving Far North Coast, Hon Stephen Kamper MP, Minister for Lands and Property, Multiculturalism and Sport - Re support for Council to acquire Old Depot Site at Tamarind Drive, Ballina to Council for less than a market price.</p>	
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Code	Program Action	Responsible Position	Comments	On Target?
EL2.1j	Implement business excellence framework or similar to generate efficiencies	Manager Communications and Customer Service	This is an ongoing project with a number of projects significantly progressed throughout the year providing productivity / efficiency improvements.	
PE1.1a	Participate in and leverage opportunities to market the Ballina Coast and Hinterland	Manager Communications and Customer Service	Received the Ballina Coast and Hinterland map and distributed to all advertisers. Provided content for Community Connect flipside. Created custom merchandise for Ballina Coast including fishing shirts. Social media promotion included the following results: Instagram: 876 new followers, 82,000 accounts reached. Facebook: 186 new followers, 56,000 accounts reached. Over 150 welcome packs provided to corporate events held in the Ballina Shire. Submitted two entries to the North Coast Tourism Awards and announced as a finalist.	
PE1.1b	Implement Destination Management Plan	Manager Communications and Customer Service	Made regular updates to industry via weekly newsletter updates. Provided regular updates to Ballina Wave. Created and published School Holiday Activity Sheets. Participated in the Destination North Coast (DNC) Destination Management Plan workshops. Attended the Northern Rivers Economic Activation Group. Presented to the DNC Board of Directors on Ballina Shire Council initiatives.	
PE1.1f	Improve Promotional and Interpretative Signage	Manager Communications and Customer Service	The group reviewed the Local Directional Signage Within Road Reserves Policy October 2022. The Lifeline signage was updated at Pat Morton Lookout. A grant application was lodged with Create NSW to replace and update Riverfront Historical Signage. A request was sent to Destination NSW for Lennox Head Highway Signage, as a result of the June 2023 Ordinary meeting.	



## Financial Services

Code	Program Action	Responsible Position	Comments	On Target?
EL2.1d	Pursue compliance with the Fit for the Future Program	Manager Financial Services	The Long-Term Financial Plan (LTFP) was adopted by Council on 22 June 2023. The current plan now forecasts that the General Fund will reach an operating surplus in 2029/30. In the longer term, it is necessary to continue to restrain and reduce operating expenditure (i.e. service levels) and it may be necessary to consider increased income levels to ensure the General Fund reaches a consistent healthy operating position.	
EL2.3d	Risk management practices align with insurer and legislative requirements	Manager Financial Services	Risk Management Action Plan reviewed. Developed and implemented new Contract Works Insurance Procedure to support Council's risk management policy and framework.	
EL2.3e	Implement pro-active internal audit program	Manager Financial Services	Cash Handling and Customer Service audit completed this quarter (as per endorsed Audit Program) with satisfactory rating.	
EL2.3f	Implement organisation wide Risk Management Framework	Manager Financial Services	Internal Risk Management Group met quarterly throughout the year to review risk management policies, procedures and systems with outcomes reported to Audit, Risk and Improvement Committee.	


## Governance

Code	Program Action	Responsible Position	Comments	On Target?
CC1.3n	Ensure Business Continuity Plans (BCPs) remain contemporary	Manager Communications and Customer Service	This is an ongoing project with Business Impact Analysis and Business Continuity Plans reviewed by relevant plan owners throughout the year.	

## Information Services





Code	Program Action	Responsible Position	Comments	On Target?
EL2.2a	Implement technology solutions that generate productivity gains	Manager Information Services	The Geospatial Analytics team continue to review data structures to improve the way in which information is stored and processed, particularly in the context of assets management and integration with subsidiary systems, to ensure that information is gathered once but used many times. This prevents data duplication, improves data integrity, and build high confidence in Council's data sets.	
EL2.2b	Continuous improvement of Council's cyber security	Manager Information Services	The IT team finished the year by onboarding Council onto the UpGuard cyber security monitoring platform. This platform will provide Council with a tool to proactively monitor our external-facing web security, as well as the implementation of a vendor risk framework.	




## People and Culture

Code	Program Action	Responsible Position	Comments	On Target?
CC2.3a	Implement Equal Employment Opportunity Management Plan	Manager People and Culture	<p>Council's ongoing efforts to attract female candidates to apply for field-based roles has successfully increased the number of female trainees and apprentices in trades and horticulture and females selected in permanent field-based roles.</p> <p>Strategies to attract local ATSI jobseekers are also developed in partnership with local employment service providers with a Council job-market planned for August 2023.</p> <p>Council's disability employment program continues to successfully deliver meaningful and fulfilling employment opportunities.</p>	

## Civil Services Division




### Engineering Works

Code	Program Action	Responsible Position	Comments	On Target?
CC3.3n	Implement Pedestrian Access and Mobility Plan (PAMP)	Manager Engineering Works	During this quarter resources allocated to the safety fencing project along the coastal recreational path at Lennox Headland and the Lennox Village Vision project.	
CC3.3o	Implement Ballina Shire Bike Plan	Manager Engineering Works	A bike plan project for this year comprises the completion of the design / approvals for a connection between Lennox Head village and Fig Tree Hill and a successful TfNSW grant under the Active Transport program has enabled commencement. A consultant has been engaged with preliminary options presented to a Councillor briefing with public consultation to follow. A successful TfNSW grant under the Get NSW Active program has also been received for the Ross Lane pedestrian refuge at Fig Tree Hill. Design is complete and awaiting Aboriginal heritage approvals to commence construction for this western end connection.	
EL3.3f	Provide road maintenance intervention actions in accordance with response targets	Manager Engineering Works	There were 4,314 pothole defects repaired, which is an increase of over 1,000 from last quarter and is very high and above the historic long-term average of approximately 2,900 potholes per quarter. Category 2 potholes decreased from 186 to 92 with average response time of 16 days.	
EL3.3g	Deliver annual unsealed rural road maintenance program	Manager Engineering Works	The unsealed road maintenance team continued grading following a long period of flood response work during 2022. A total of 43,000 m2 (9%) of our gravel road pavements was completed along with other projects. The other projects this period included the preparation and sealing of 1.2km of Back Channel Road (Local Lands Services grant under the Marine Estate Management Strategy) and O'Keefes Lane through Council's dust sealing program.	





Code	Program Action	Responsible Position	Comments	On Target?
HE1.1b	Implement Floodplain Management Plans	Manager Engineering Works	<p>A grant has been received from the Commonwealth National Emergency Management Agency (NEMA) under the "Preparing Australian Communities - Local Stream" funding program. BMT has commenced work with updating our existing flood study, being a significant component of the grant.</p> <p>A successful DPE grant under the State Floodplain Management Program has also been received for overland flood studies for Alstonville, Lennox Head and Wardell.</p> <p>Up to date survey data has been offered by CSIRO from the regional Northern Rivers Resilience Initiative project and forecast delay with this data will delay these projects.</p>	
HE1.2e	Implement Urban Stormwater Management Plan	Manager Engineering Works	<p>A consultant has been appointed for stormwater investigation of sites at Alstonville and also Wardell. Draft reporting is complete and is under review.</p> <p>Open drain maintenance at Richmond Street, Wardell was completed.</p>	
PE1.3c	Promote and implement Martin Street Boat Harbour Master Plan	Manager Engineering Works	<p>A grant offer has been received under the Boating Now program to further develop the Martin Street boat harbour master plan. This project aims to develop a concept design stage for the maritime component and provide preliminary cost estimates and inform the planning pathway for a potential redevelopment.</p> <p>Draft reporting from the consultant is under review and has also been presented to a Councillor briefing. Reporting to Council will follow.</p>	








## 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 2022/23 Local Government Road Safety Projects are now complete. Outputs included distribution of 150 bike safety give-aways, radio spots promoting shared path etiquette, installation of six street pole banners promoting minimum safe distance between vehicles and bikes, three caravan safety workshops (attended by 140 people), collection of speed data on Hutley Drive, Montwood Drive and Stoneyhurst Drive, deployment of the speed display on Hutley Drive, distribution of 70 'Slow Down' bin stickers on Montwood and Hutley Drive, a speed awareness pop-up at Epiq shopping centre (attended by approx. 25 people), a safer speeds promotion session at the Hutley Drive sportsground (attended by approximately 40 people) and a community speed awareness survey (approx. 110 respondents).	
EL2.1k	Ensure Asset Management Framework remains contemporary	Manager Infrastructure Planning	<p>The Assets team has updated the Strategic Asset Management Plan, which Council adopted at the June 2023 Ordinary meeting. This plan aligns with our Integrated Planning &amp; Reporting (IP&amp;R) and outlines action items derived from the Community Strategic Plan to improve Asset Management capability through systems, data and processes.</p> <p>The Open Spaces, Building &amp; Land revaluation has been completed and updated in Authority. Revaluations of Asset Classes occur every five years and provides updated financial details as well as asset conditions. Revaluations are a joint effort between the finance and asset teams.</p>	
HE3.3a	Maintain Water and Wastewater Developer Contribution Plans	Manager Infrastructure Planning	The draft developer servicing plans for Water and Wastewater / Recycled Water have been prepared and were reported to Council at the June 2023 Ordinary meeting. Council approved exhibition.	




## Project Management Office

Code	Program Action	Responsible Position	Comments	On Target?
CC2.2b	Deliver the Ballina SES Headquarters premises	Manager Project Management Office	Detail design continues to be developed in consultation with local and State SES. Design consultant is progressing with new layout approved by Council and SES. Geotechnical investigations and ecological assessment complete.	
CC2.2c	Deliver the Lennox Head Rural Fire Shed at Byron Bay Road	Manager Project Management Office	Construction Certificate documents have been submitted for approval. Construction contractor program has slipped due to their resource availability and is now forecast to commence construction in August with completion in December 2023. Watermain works and compensatory offset planting commenced.	
PE1.2a	Deliver Lennox Head Town Centre Village Renewal	Manager Project Management Office	<p>Stage 6 (Byron and Ballina St intersection, including Byron Street to Park Lane) - 85% complete. Landscaping and some stormwater work remain. Paving around the IGA complex is complete.</p> <p>Stage 5 (Park Lane and Ballina St) will commence on 17 July 2023. The tender for Lennox Park was approved at the June 2023 Ordinary meeting.</p>	
PE3.3a	Progress delivery of Hutley Drive - southern section	Manager Project Management Office	<p>Work is continuing on Hutley Drive Southern Extension to enable release of the civil construction certificate. Engineering design is essentially complete. Vegetation management plans for the Hutley Drive road corridor, and the compensatory offset site at Tara Downs, are complete and will be submitted to NSW Planning, OEH and DPI Fisheries for concurrence.</p> <p>Once concurrence is achieved the construction certificate can be issued.</p>	

Code	Program Action	Responsible Position	Comments	On Target?
PE3.3b	Progress River Street Dual Laning	Manager Project Management Office	Stage 2 (Ballina Island - traffic lights) Construction 90% complete. Lights will be operational in August. Stage 3 (Fishery Creek Bridge) environmental assessment complete and awaiting determination. Offset site identified and vegetation management plan complete. Land acquisition of Crown land has commenced. Cost estimate updated. Stage 1 (West Ballina) - Final TfNSW design approval received in January for signalised pedestrian crossing near Westtower Tavern (not in original scope). Construction commenced in April and lights will be operational in July. Land acquisition allowing for construction of the shared path still awaiting landholder agreement.	
PE3.3c	Progress Tamarind Drive Dual Laning	Manager Project Management Office	Council has received draft Review of Environmental Factors (REF). Stormwater modelling progressing. Land acquisition underway with Crown Lands.	
PE3.3d	Progress Barlows Road as a connection between Tamarind Drive and River Street	Manager Project Management Office	Project in planning and design phase. REF and revised stormwater design work continues. Cost estimate has increased significantly for this project. Councillor briefing on cost estimate and feasibility held in early July.	
PE3.3e	Progress design and approvals for North Creek Road bridge reinstatement	Manager Project Management Office	Preconstruction investigations underway including cultural heritage, detailed survey, flood and stormwater modelling. Liaison with adjacent landholders commenced. Concept design commenced.	
PE3.3f	Undertake feasibility of road access from Gallans Road to Cumbalum and Ballina Heights	Manager Project Management Office	Information reported to March 2023 Finance and Facilities Committee meeting.	
PE3.3g	Complete analysis of road access options to Ballina Heights to mitigate flooding restrictions	Manager Project Management Office	Information reported to March 2023 Finance and Facilities Committee meeting.	



## Water and Wastewater

Code	Program Action	Responsible Position	Comments	On Target?
HE2.1a	Improve quality of water and wastewater data collection	Manager Water and Wastewater	There are now 1,020 smart meters online in Council's system. During the quarter, a SCADA Gap analysis was commenced to identify renewal and improvement works required to support ongoing improvement of network and treatment operations. An online form was developed to improve data capture for maintenance of low-pressure sewerage pumps. A form for in-field collection of water quality and hydrant flushing was created to improve the efficiency of the flushing program and quantify the volume of non-revenue water used in this way. The development of these online forms reduces the use of paper in the field, and cuts down double handling.	
HE2.1b	Increase the provision of recycled water to dual reticulated properties	Manager Water and Wastewater	There are 2,530 properties receiving recycled water. Following the completion of the West Ballina Recycled Water main during the reporting quarter, 32 properties in Leach Crescent that had been previously plumbed for recycled water supply had their cross connections removed and are now supplied with recycled water through their recycled meters. Recycled Water User agreements are being prepared for non-residential customers in West Ballina, including the Ballina Rugby Club and the BP Service Centre.	
HE2.1g	Review the Recycled Water Master Plan	Manager Water and Wastewater	The recycled water master plan for distribution assets has been completed. This work will be incorporated into the Integrated Water Cycle Management strategy, where the treatment of recycled water will also be considered.	
HE2.1i	Develop an Integrated Water Cycle Management Plan	Manager Water and Wastewater	During the reporting period the Master Plans for Drinking, Recycled and Wastewater Network assets were completed, and this work will be incorporated into the Integrated Water Cycle Management Plan (IWCM). Modelling of the sewer network for the scenarios required to complete the IWCM were also commenced.	




Code	Program Action	Responsible Position	Comments	On Target?
HE2.1j	Implement water loss reduction program	Manager Water and Wastewater	During the reporting quarter, additional flow meters were installed in Wardell and Ballina Heights to improve water balance measurement. Operational and engineering staff attended water loss reduction training conducted by the Department of Planning and Environment. Officers also completed the Department's water loss reduction maturity survey, and Council was successful in obtaining additional grant funding for water loss reduction activities under this program. Results of the maturity survey indicated that while Council's current approach to water loss reduction is well established, there are improvement opportunities in adjusting reporting of water loss to include more contemporary water loss indicators (beyond non-revenue water as a percentage) and continued implementation and enhancement of identified water loss reduction activities. Funded activities in the grant include additional leak detection training for field staff, the installation of an additional pressure management zone, and a desktop network analysis of the current bulk metering arrangement for additional metering opportunities.	
HE2.1k	Minimise the volume of unaccounted water	Manager Water and Wastewater	The volume of unaccounted water for the reporting period was 17.5% which is relatively consistent with the other three quarterly reports for 2022/23.	
HE3.2f	Implement Trade Waste Management Program	Manager Water and Wastewater	There are 274 (67% of known active trade waste businesses) operating with a valid approval, following the issue of five new approvals, and the completion of 29 inspections. Of the remaining businesses, 87 are operating with an expired approval, and 51 without an approval. Council's Liquid Trade Waste Policy was updated to align with the NSW Framework for Regulation of Sewerage and Trade Waste during the reporting quarter.	

## Planning and Environmental Health Division






### Development Services

Code	Program Action	Responsible Position	Comments	On Target?
CC1.1b	Implement NSW State Government Pool Barrier Inspection Program	Manager Development Services	108 out of 117 or 92% of mandatory pools have a compliant barrier certificate. Remaining 8% inspected and action being taken to achieve compliance.	
CC1.2g	Implement Fire Safety Certificate Compliance Program	Manager Development Services	537 out of 625 or 86% of premises on the register have a current compliant Annual Fire Safety Certificate	



### Open Spaces


Code	Program Action	Responsible Position	Comments	On Target?
CC3.2a	Implement the Sport and Recreation Facilities Plan	Manager Open Spaces	Construction completed on Ballina Netball Courts. Improvements to athletics facility at Chickiba also completed. Works continue on the construction of Wollongbar Rugby clubhouse, car park upgrade at Kingsford Smith Reserve and Fripp Oval Cricket net upgrade.	
CC3.2b	Implement Playground Upgrade and Renewal Plan (PURP)	Manager Open Spaces	Cummings and Elevation playgrounds completed in accordance with works schedule. Meldrum Park playground upgrade deferred following consideration at the May 2023 Council meeting.	
CC3.3p	Implement Pop Denison Park Master Plan	Manager Open Spaces	Tender reported to May 2023 Ordinary meeting. Following award, senior playground construction scheduled to commence in July 2023. Junior playground continues to be very popular.	




Code	Program Action	Responsible Position	Comments	On Target?
EL1.2f	Prepare management plan for Lumley Park	Manager Open Spaces	Report provided to the June 2023 Ordinary meeting highlighting the constraints of the site and the plans of the Alstonville Tennis Club to undertake improvement works. Council resolved to continue to assist tennis where possible, in lieu of developing a plan.	
HE1.3a	Implement a proactive street tree planting program	Manager Open Spaces	Scheduled infill planting and resident request street works completed during quarter four, with positive feedback received from the community.	
HE3.1l	Implement management plans for Killen and Tosha Falls	Manager Open Spaces	Bush regeneration works continuing at Killen Falls.	
HE3.1m	Implement management plan for Ocean Breeze Reserve	Manager Open Spaces	Following additional community consultation, works commenced on site this quarter with the completion of vegetation management works. Landscape and playground installation works to continue in 2023/24	
HE3.2j	Implement Alstonville and East Ballina Cemetery Master Plans	Manager Open Spaces	Alstonville Cemetery Masterplan reported to Council at the May 2023 Ordinary meeting. Council resolved to undertake public exhibition, which is underway.	



## Public and Environment Health



Code	Program Action	Responsible Position	Comments	On Target?
CC1.1f	Implement Parking Enforcement Program	Manager Public and Environmental Health	<p>78 general parking customer requests and 54 abandoned / unattended vehicle parking customer requests during the quarter, along with routine parking patrols resulted in 294 fines with a combined value of \$66,700.</p> <p>Other offences, such as illegal camping and beach access without a valid permit, and illegal land use, resulted in 240 fines, for a combined value of \$35,250.</p> <p>Overall 536 fines were issued by the Ranger team last quarter with a combined value of \$102,350 across a range of non-compliances.</p> <p>Enforcement of on-street and School Zone Parking Procedure reviewed and endorsed.</p>	
CC1.2f	Implement a Responsive Compliance Program	Manager Public and Environmental Health	<p>Research has occurred in relation to what neighbouring councils are doing in their Compliance Programs and a Compliance Priorities Program is being developed and will be used as a template to develop Council's new responsive compliance program over the next 12 months.</p> <p>Investigations into developments and activities without consent, or non-compliance with consents, continue to remain a priority and a significant proportion of complaints to the compliance team.</p> <p>For the last quarter there were 17 customer requests relating to illegal works, not complying with development consent and failing to obtain relevant consents.</p> <p>There are also several notices and orders active relating to matters of non-compliance.</p>	

Code	Program Action	Responsible Position	Comments	On Target?
CC2.2d	Implement Companion Animals Management Plan	Manager Public and Environmental Health	<p>Council, when adopting the latest review of the Companion Animals Management Plan, also specifically resolved “That Council investigate embellishments to the design and access arrangements for the current off leash dog exercise area located at Gap Road, Alstonville”. A suitable alternative site has not been identified and work is underway to develop a new off leash dog exercise area at the Gap Road site. As support for this, Council has received a grant of \$175,000 from the Local Government Recovery Grants (Highly Impacted councils) for companion animals and one of the nominated projects was to develop and embellish the off-leash dog exercise area at Gap Road. The works at the Gap Road site are due to commence in the next six months. Council also received additional grants from State Government to undertake additional works at the animal shelter to embellish the outside dog yards and to work with NRAS on rehoming and support. A community education component is also included, and this is currently being designed for delivery in the next quarter. Council's Community Connect dated June 2023 had numerous dog articles and a new seven-point story about the importance of keeping your dog on leash. Companion animal related matters for the quarter are as follows.</p> <p>Dog - Attack / Behaviour - 15  Dog - Barking - 20  Dog - Collections - 35  Dog - Defecation - 6  Dog - Roaming - 54  Dog - Nuisance - 4  Dog - Menacing - 1  Cat - Nuisance - 1</p> <p>14 fines were issued in relation to companion animals with a combined value of \$7,100.</p>	



Code	Program Action	Responsible Position	Comments	On Target?
HE1.1a	Implement Ballina Coastline Management Plan	Manager Public and Environmental Health	Project to investigate the reinstatement of the sand levee at the Southern end of Seven Mile, Lennox Head is ongoing. This project will complete Action 1 of the CZMP for the Ballina Shire Coastline and works towards the completion of action 16 of the CZMP. Draft RFT for the new Coastline CMP currently in final stages and expected to be put out to tender in August 2023. This RFT is complex due to the project comprising four technical studies as well as stages 2-4 of the CMP - the documentation has required extensive review from DPE and Council staff. A meeting to finalise this RFT is being held in the second week of July.	

HE1.2a	Implement Healthy Waterways Strategy	Manager Public and Environmental Health	<p>Emigrant, Maguires and Houghlahans Creek Continued maintenance of creekbank vegetation and bank stabilisation along Emigrant Creek and Maguires Creek. Maintenance of Riparian planting continued along Houghlahans Creek at lot 153 and 224 DP755741 on approximately 250m of creekfront land on the Northern side of Tintenbar Road. Weed removal and riparian Planting along Houghlahans and Maguires Creek at Teven Reserve underway which contributes to actions 6a,6b and 7a of the Richmond River CZMP. 750k grant obtained through DPE's Open Spaces Grant program to assist in funding the development of Teven Reserve. RFT completed and tender submissions currently under review - to be decided by 10 July 2023 and submissions and decision of contractor to be presented to Councillors in late July 2023. New site for rehabilitation identified and site inspection carried out with LLS and private land holder. Site opposite Teven Memorial Park and will be a collaboration project between Council and LLS. Works to begin late 2023.</p> <p>Richmond River CMP Stage 1 scoping study finalised Stage 2 yet to commence, Rous drafting RFT process to engage consultant for Stage 2 studies.</p> <p>Tuckean Hydrological Study and Steering Committee Council continuing to attend steering committee meetings and provided letter of support to reiterate continued involvement in Tuckean Steering Committee.</p> <p>Community engagement and education Community information stall at Ballina Farmer's Market. Attended DPE's Risk Based Framework training in June 2023.</p> <p>Advice requested and provided to OzFish regarding a proposed oyster reef restoration project in the Richmond River. Coast Snap location and costing being investigated.</p>	
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Code	Program Action	Responsible Position	Comments	On Target?
HE1.2b	Implement Shaws Bay Coastal Management Plan	Manager Public and Environmental Health	Large foreshore interpretive signage in final stages of design. Structure has been ordered and graphics being finalised. To be installed in August 2023. Stage 1 Scoping Study ongoing and on track. Community survey now active on the Ballina Your Say platform and a community information stall planned for Ballina Farmers Market on 2 July 2023.	
HE1.2c	Implement Lake Ainsworth Coastal Management Plan	Manager Public and Environmental Health	Several actions of the program have either been completed or are underway. Council has had a good success rate for applying for grant funding to implement actions and will continue to apply for grant funding as it becomes available. Lake Ainsworth CMP Action 1 aerator trial is completed. Actions 4 and 9 on riparian vegetation - weed control, planting and exclusion fencing completed. Action 3 beach nourishment grant obtained but action delayed due to flooding and potential revised plans to manage erosion at the Lake. A request for quote to progress this Action and undertake the erosion control works and beach nourishment advancing. Action 21 to manage dog access has also been completed. Action 23 blue / green algae signs have been updated to be more informative. A grant has been secured to complete Action 11 aquatic weed harvesting. A new master plan is being developed to roll out other actions as funding becomes available.	





Code	Program Action	Responsible Position	Comments	On Target?
HE1.2d	Complete and implement North Creek Coastal Management Plan	Manager Public and Environmental Health	<p>Council continuing to progress with Stage 2 of the Coastal Management Program. The 12-month water quality monitoring program finalised in November 2022, stakeholders and landholder engagement is ongoing and the initial hydrological model demonstration was presented to project steering committee members in August 2022. The model demonstration allowed stakeholders to gain a better understanding of the capabilities and limitations and also provide an appropriate forum to provide feedback to the consultants.</p> <p>Following the severe floods on the Northern Rivers in February-March 2022 \$11.4 million has been committed to the Northern Rivers Resilience Initiative, coordinated by the National Emergency Management Agency (NEMA) and the Commonwealth Scientific and Industrial Research Organisation (CSIRO). The aim of this commitment is to better understand climate, catchment, and hydrological drivers within the region and how these drivers impact flooding. This initiative involves the collection of LiDAR and bathymetry data which will greatly assist the development of a hydrological model for North Creek. The data will be publicly available in December 2023 and the timelines for Stage 2 of the North Creek CMP have been revised to accommodate the review and application of this data. The inclusion of this data will significantly enhance the accuracy and overall effectiveness of the hydrological model.</p>	
HE2.2d	Investigate smart parking technology to improve parking efficiency	Manager Public and Environmental Health	The Smart Places Working Group is considering smart technology across Council activities and parking has been highlighted to investigate further. The recent Draft Parking Study undertaken for the Ballina CBD has also recommended parking sensors be explored and rolled out to assist in parking availability and compliance monitoring.	














Code	Program Action	Responsible Position	Comments	On Target?
HE3.1n	Develop and Implement Illegal Dumping Strategy	Manager Public and Environmental Health	Following public exhibition of the draft documentation minor amendments have been made to the strategy in response to submissions received. The proposed final Illegal Dumping and Litter Reduction Strategy will be reported back to the July 2023 Ordinary meeting and implementation will proceed within existing resources and when grant funding is received for larger projects.	
HE3.1o	Develop and Implement Extractive Industry Strategy	Manager Public and Environmental Health	Final wording for each extractive industry site has been completed and an Extractive Industry Webpage is live on Council's website. The Webpage is currently being reviewed with final adjustments to wording and the latest images being uploaded. The rehabilitation works at Eaton's and Monti's Pits have been satisfactorily completed in accordance with their rehabilitation requirements. The works have been supervised by Council officers. Ballina Sands Newrybar have ceased extractive operations and have commenced final rehabilitation works at the site. Site reinspection planned for later this year to follow up on any no-compliances observed during the initial sequence of inspections.	


### Strategic Planning






Code	Program Action	Responsible Position	Comments	On Target?
CC2.1a	Implement Cultural Plan	Manager Strategic Planning	Installation of the Cultural Ways Stage 2 signage was scheduled on 26 June, however the rain prevented contractors from installing on the day. The contractors have now indicated they will install in July 2023.	

Code	Program Action	Responsible Position	Comments	On Target?
CC2.1b	Promote the Northern Rivers Community Gallery and Ignite Studio	Manager Strategic Planning	The Gallery and Ignite Studios has delivered a range of exhibitions, public programs, and events. Gallery visitation has increased 45% more than quarter four of last year, although visitation is yet to return to pre-covid numbers. Three artist talks were hosted attracting over 100 attendees. Ignite Studios has hosted five well attended workshops this quarter. The NRCG has also delivered a program of activity as part of flood recovery commemoration initiatives.	
CC2.2a	Support Council initiated volunteer programs (Northern Rivers Community Gallery)	Manager Strategic Planning	This final quarter has seen the recruitment of three new volunteers and departure of two volunteers. Volunteer numbers remain steady, however, lower than previous years - a trend that is across the volunteer sector post-covid. Volunteer Appreciation Day hosted at Ignite Studios for NRCG, Airport and VIC volunteers including morning tea and training workshop. Volunteers have assisted with a range of events in the Gallery - Artist Talks, EOFY Sale, photographing artworks and with some flood commemoration and recovery workshops hosted at Ignite Studios.	
CC2.3b	Implement Disability Inclusion Action Plan	Manager Strategic Planning	Council endorsed the draft DIAP for public exhibition at the April 2023 Ordinary meeting. The DIAP was placed on public exhibition from 2-30 June. The outcomes of the exhibition process will be reported to Council in quarter one of 2023/24.	
CC2.3c	Develop a partnership agreement with Jali Aboriginal Land Council	Manager Strategic Planning	A preliminary draft of an Aboriginal Partnership Agreement and Engagement Strategy has been prepared with Council's executive team endorsement and has been forwarded to Jali LALC for their review. A workshop will be held with a number of key Aboriginal stakeholders once Jali LALC has provided their feedback on the preliminary draft document.	

Code	Program Action	Responsible Position	Comments	On Target?
CC3.1a	Implement Ageing Strategy	Manager Strategic Planning	New viewing platforms and pathway connections along the shared pathway network north of Sharpes beach have been completed. These works have improved older residents' access to the coastal pathway network. The Ballina Indoor Sports Centre continues to offer activities such as Pickle Ball and Table Tennis, which are very popular with older residents.	
EL1.2a	Prepare management plan for Cawarra Park	Manager Strategic Planning	Council adopted the Cawarra Park Master Plan at the October 2022 Ordinary meeting.	
EL1.2d	Prepare management plan for Serpentine/Pioneer Park/Shaws Bay	Manager Strategic Planning	Commencement of management plan delayed due to resources being applied to other work program items. Project scoping anticipated to commence in quarter one of 2023/24.	
HE1.1c	Prepare and implement emissions reduction plan	Manager Strategic Planning	A final draft of the emissions reduction plan has been reviewed by staff and will be finalised early in July for reporting to Council in quarter one of 2023/24.	
HE1.1d	Undertake the Climate Change Adaption Plan	Manager Strategic Planning	Follow up workshop postponed in order to clarify the risk assessment process and confirm risk statements with the consultant, which needs to be completed before adaptation actions can be drafted. Second workshop anticipated in late July or August 2023.	
HE3.1a	Implement Ballina Major Regional Centre Strategy	Manager Strategic Planning	Kerr Street lane duplication and traffic lights was completed this quarter. The Vegetation Management Plan required to allow a Review of Environmental Factors to be approved for the Fishery Creek Bridge duplication has been completed. Once the required land acquisition has been approved, a tender for the design and construction for the project will be released. Preparation of a Review of Environmental Factors and stormwater assessment for the Tamarind Drive dual laning project continues.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.1b	Implement Wollongbar Strategic Plan	Manager Strategic Planning	A Gateway determination for the planning proposal to permit attached dual occupancies in Wollongbar was received from the Department of Planning and Environment in May. A condition of the determination requires Council to consult with the Rural Fire Service. Once this consultation is complete, the planning proposal will be placed on public exhibition.	
HE3.1c	Implement Wardell Strategic Plan	Manager Strategic Planning	Three quick-win place activation projects proposed by community members as part of the community design charrette have been implemented or are near completion, including a community feast and local language workshops held in June 2023, and a mural project which will be painted by local school children and installed on Council's parklet in the main street of Wardell in July or August 2023.	
HE3.1d	Implement Alstonville Strategic Plan	Manager Strategic Planning	A report was presented to the April 2023 Commercial Services Committee updating Councillors on the proposed rezoning of the Tuckombil Quarry site to facilitate film studios. Specialist assessments are now complete enabling Council to proceed through Gateway determination and public exhibition phases of the planning proposal.	
HE3.1e	Review planning framework for Lennox Head	Manager Strategic Planning	Councillors received a briefing on the draft actions of the Lennox Head Strategic Plan in June. Staff are preparing the planning study and draft plan with an aim to report these documents to the July 2023 Ordinary Council meeting.	
HE3.1i	Review Environmental Protection Zone Framework	Manager Strategic Planning	A number of issues have been raised in the submissions to the planning proposal to introduce conservation zones into the BLEP 2012. An analysis of these issues is being conducted. Once this analysis is complete, a report on the outcomes of public exhibition will be presented to Council's Environmental and Sustainability Committee.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.1j	Maintain Local Environmental Plan (LEP)	Manager Strategic Planning	Council endorsed finalisation of the planning proposal for the general review of Ballina LEP 2012 at the June 2023 Ordinary meeting. The planning proposal has been sent to Parliamentary Counsel for clause drafting and the LEP amendment will be made in quarter one of 2023/24.	
HE3.1k	Review Local Strategic Planning Statement to incorporate updated local growth management strategy	Manager Strategic Planning	Council endorsed the finalisation of the planning proposal to amend the BLEP 2012 Strategic Urban Growth Area maps at the May 2023 Ordinary meeting. Staff are preparing the planning proposal to be sent to the Department of Planning and Environment for finalisation and the LEP amendment will be made early in quarter one of 2023/24.	
HE3.2h	Implement Ballina Shire Koala Management Strategy	Manager Strategic Planning	The Ngunya Jargoan Indigenous Protected Area (IPA) Feral Species Management Strategy and final reports for Koala habitat and health assessments within the IPA and IPA Ranger Feral Animal Control Training have been completed. Koala educational display at the Visitor information Centre completed in this quarter.	
HE3.2i	Prepare a Biodiversity Strategy	Manager Strategic Planning	The Biodiversity Strategy was adopted at the June 2023 Ordinary meeting and has been published to Council's website.	
PE1.2b	Support delivery of commercial and retail shops in the Ballina Heights Estate	Manager Strategic Planning	The planning proposal was placed on public exhibition in April / May and Council endorsed its finalisation at the June 2023 Ordinary meeting. Staff are now finalising the LEP maps and clauses to send to the Department of Planning and Environment. The LEP amendment is likely to be made early in quarter one of 2023/24.	

Code	Program Action	Responsible Position	Comments	On Target?
PE1.3a	Implement economic development strategy	Manager Strategic Planning	A number of submissions received in the EOI process for the operation of a fresh produce market in Ballina have been chosen to proceed to a second stage tender, which will close on 20 July 2023. The outcomes of the EOI process will be reported to Council in the first quarter of 2023/24.	
PE1.3b	Promote Ballina Marina (Trawler Harbour) Master Plan	Manager Strategic Planning	A draft MoU to facilitate progression of site investigations and development is being prepared - Staff are waiting on a response from Crown Lands after recent requests for amendments to the draft MoU were made.	
PE3.2a	Prepare residential land and housing report	Manager Strategic Planning	<p>Publishing of this report has been delayed and will now occur in quarter one of 2023/24.</p> <p>Preparation of the 2022/23 report will commence in July with the aim of publishing this report in quarter one or quarter two of 2023/24.</p>	
PE3.2c	Prepare Housing Strategy including local affordable housing framework	Manager Strategic Planning	Preparation of the Housing Discussion Paper is underway and will be presented to Council in quarter one of 2023/24.	
PE3.3h	Adopt concept plan for expenditure of \$900,000 in flood recovery funds for Wardell Town Centre	Manager Strategic Planning	<p>Three quick-win community led place activation projects were identified at the community design charrette, including a community feast event, language workshops and creation of a mural by local school children to be installed in the main street of Wardell.</p> <p>The feast and language workshops have now been implemented and were very well attended by the community.</p> <p>The draft concept plan for the Wardell village centre has progressed and is being finalised for reporting to Council in quarter one of 2023/24.</p>	






**Delivery Program / Operational Plan**  
**Service Delivery Indicators**  
**as at 30 June 2023**







## Corporate and Community Division

### Commercial Services (Airport)




Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Number of passengers for Airport (#)	533,000	406,000	588,400	527,600	≥ 550,000	632,478		Strong result and passenger numbers reflect where the business has repositioned itself post COVID.
Operating revenue for Airport (\$)	\$6,552,000	\$5,496,700	\$7,927,000	\$7,025,000	≥ \$7,900,000	\$9,252,900		Passenger numbers have consistently improved over the last 12-month period.
Operating surplus for Airport (30% of revenue)	36.00%	24.00%	34.00%	44%	≥ 30%	33%		Operating expenses trended higher during 2022/23 due to increased oversight of new parking area.

### Commercial Services (Property)

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	N/A	N/A	73.00%	121%	≥ 80% ≤ 120%	50%		Both major contracts for Airport Runway Overlay and Boeing Avenue subdivision are underway. Airport runway upgrade project was slightly delayed due to weather. The Boeing Avenue industrial subdivision is on track in regard to budget and time.
Operating revenue for Tent Park (\$)	\$475,000	\$348,000	\$441,000	\$369,400	≥ \$450,000	\$554,600		Bookings for the financial year 2022/23 increased significantly over the previous year due to vastly more favourable weather conditions, i.e. 2021/22 was a very wet year.

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Revenue generated from commercial property (\$)	\$2,243,000	\$2,113,000	\$1,955,000	\$2,488,500	≥ \$2,500,000	\$2,573,500		Revenue increases are expected through CPI rent reviews scheduled over the next 12 months.
Vacancy rate for Council owned commercial properties (%)	0.00%	2.00%	0.00%	0%	≤ 10%	0%		The floods experienced in surrounding areas altered people's shopping habits and greatly assisted businesses in Ballina and thus reflecting very low vacancy rates for retail, commercial and industrial property. Businesses seeking to relocate from flood prone areas also increased demand for premises.








#### Communications and Customer Service

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Comply with customer service standards for management of complaints within 15 days (%)	82 %	79 %	80 %	82%	≥ 80%	81%		50 complaints recorded for 2022/23.
Enquiries to Visitor Information Centre (#)	42,752	31,973	40,000	33,000	≥ 40,000	33,168		Overall statistics have been lower over the past year, this is in part due to lower volunteer numbers available to undertake shifts at the airport. Walk-in; 24,600 Phone; 2,000 Email; 1,225 Airport; 5,355
Net operating deficit for Community Facilities (excluding depreciation) (\$)	\$(766,000)	\$(1,168,000)	\$(997,000)	\$(419,600)	≤ \$(362,000)	\$(76,900)		

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Number of bookings for the Ballina Indoor Sports Centre Courts (> 50% = 3,500hrs p.a.)	N/A	N/A	2,876	2,540	≥ 3,500	3,816		
Number of bookings for the Ballina Indoor Sports Centre Meeting Rooms (>30% = 3,150hrs p.a.)	N/A	N/A	1,131	1,522	≥ 3,150	2,561		Awareness of the BISC meeting rooms continues to grow through word of mouth. Booking hours have not met the target, however they have increased 65% from 2022 booking hours.
Number of bookings for the Ballina Surf Club (>50% =5,250hrs pa)	414	364	2,523	5,104	≥ 5,250	3,531		Booking hours have not eventuated as planned due to factors such as the restaurant not providing catering and low weekend use. Overall, community facility revenue is tracking well.
Number of bookings for the Kentwell Centre (>30% =4,200hrs pa)	1,026	772	4,504	5,540	≥ 4,200	6,884		
Number of bookings for the Lennox Head Cultural Centre - Auditorium (>30% =1,050hrs pa)	N/A	N/A	674	587	≥ 1,050	1,406		
Number of bookings for the Lennox Head Cultural Centre Meeting Rooms (>50% = 7,000hrs pa)	3,047	1,155	3,090	5,396	≥ 7,000	9,422		
Number of bookings for the Richmond Room (>30% =1,050hrs pa)	333	145	781	2,092	≥ 1,050	2,839		

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Number of external visits to Council website (#)	264,762	390,954	393,000	660,200	≥ 400,000	489,047		
Number of grant applications submitted (total Council) (#)	29.00	27.00	27.00	23	≥ 25	30		
Number of visits to tourism website (#)	80,401	80,369	141,000	105,000	≥ 110,000	119,996		
Percentage of customer requests dealt with effectively and promptly (% within allocated timeframe)	93 %	93 %	93 %	90%	≥ 90%	90%		11,606 customer requests for 2022/23, with 10,431 completed within the agreed timeframe.
Proportion of satisfied visitors to Ballina Visitor Information Centre (%)	99 %	98 %	100 %	98%	≥ 98%	100%		
Total library loans (# pa)	337,809	254,249	325,491	237,764	≥ 330,000	332,741		
Total library membership for Ballina Shire (excluding inactive for three years) (#)	19,310	19,101	19,818	21,251	≥ 20,500	19,664		
Total library PC usage per annum (# pa)	24,074	16,127	6,164	8,463	≥ 20,000	12,143		Factors for this decline in demand for library Wi-Fi and PC services include changes in habits and increased use of mobile/portable devices. The targets set by the SLA for the RTRL is approximately 12,000.
Total library Wi-Fi usage per annum (#)	21,614	12,198	13,380	6,995	≥ 20,000	13,151		As above. The targets set by the SLA for the RTRL is approximately 12,000.


## Facilities Management

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Average CO2 rating for light fleet (grams per km)	197	194	193	192	≤ 200	191		
Increase renewable energy generated on Council sites (kW pa)	569	590	700	956	≥ 900	1,120		
Net operating deficit for swimming pools (excluding depreciation and loan interest) (\$ pa)	(\$78,400)	(\$260,000)	(\$289,000)	(\$308,000)	≤ (\$250,000)	(\$287,100)		An increase in operating income has assisted with offsetting increases in operating and maintenance costs.
Number of swimming pool patrons (# per annum)	253,000	232,790	257,597	228,000	≥ 260,000	272,495		An increase in pool patronage across all four quarters for 2022/23.
Operating surplus from fleet and plant operations (excluding depreciation) (\$ pa)	\$1,041,000	\$1,628,000	\$1,881,000	\$2,300,000	≥ \$1,900,000	\$1,872,700		A reduced surplus primarily due to the increased price of commodities such as parts, fuel and oil.
Reduce CO2 emissions from Council's built assets (# tonnes)	8,545	7,581	9,405	8,428	≤ 9,800	7,385		
Reduce the energy consumption from Council's built assets (MWh)	9,090	8,799	9,400	9,915	≤ 9,000	9,348		Electricity consumption has been reduced through various solar panel installation projects. The challenge for Council is to be able to continue to identify and implement measures to reduce energy consumption to counteract new infrastructure being installed such as additional street lighting, new community facilities and pump stations for new residential and industrial estates.






## Financial Services

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Investment returns greater than 90 day bank bill rate (# basis points above benchmark)	127	127	89	31	≥ 40	5		The average portfolio rate, for the 12 months ended June 2023, was 5 margin points above the 90-day bank bill rate. The fourth quarter showed continual improvement from the results from the first three quarters. The below target result is due to the continuation of increases in the cash rate by the Reserve Bank across the past 12-month period. Council still has a proportion of investments in Term Deposits that were invested pre-cash rate increases.
Number of insurance claims (#)	29	18	27	24	≤ 30	19		
Value of store stock control bin errors (\$)	\$410	\$8,200	(\$3,140)	\$5,860	≤ \$500	(\$4,160)		There has been a continued focus during quarter four to continue to implement improvements to store and compound stock security as part of the depot masterplan update project. A full stocktake was carried out in May 2023. The stock discrepancy was higher than target, and was a net stock write-on. This is mainly attributable to staff changes, with new staff learning the systems during the period.

## Information Services

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Efficiently attend to employee requests for assistance with technology systems (%)	88 %	85 %	87 %	81%	≥ 85%	81%		9,353 requests completed out of a total of 11,503 received




## People and Culture

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Average number of days sick leave per employee (# days pa)	8.98	9.33	8.67	9.80	≤ 8	9.00		
Hours of lost time due to workers' compensation claims (# hours)	165	855	586	781	≤ 1,000	593		
Number of workers' compensation claims (# pa)	8	16	19	18	≤ 20	15		Council has consistently performed better than industry averages in the prevention of injuries.
Percentage of staff turnover per year (%)	7.52%	7.69%	6.02%	12%	≤ 10%	17%		This has been a challenging year in retention of staff with a number of staff members retiring and loss of staff due to competitive recruitment market and cost of living.
Percentage of staff undertaking formal training per year (%)	88 %	85 %	100 %	94 %	≥ 80%	96%		






## Civil Services Division

### Assets Management and Resource Recovery


Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Monitor missed kerbside bin services per month (#)	N/A	N/A	24	17	< 27	8		
Percentage of kerbside recycling diversion rates against 2019/20 benchmark (%)	N/A	N/A	56 %	60%	> 59%	58%		Diversion rate slightly under target, largely due to lower-than-average volumes of organics collected during year. Strategies to increase diversion rates include a review of the rural domestic collection service frequency of the residual (landfill) bin to promote on-site composting and improved recycling behaviour.
100% compliance licence reports for waste submitted within 30 days of quarter (%)	N/A	N/A	N/A	100%	100%	100%		

### Engineering Works




Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Minimise operating deficit for Burns Point Ferry (excluding depreciation) (\$ p.a.)	(\$32,000)	(\$428,000)	(\$60,000)	(\$460,000)	≤ (\$464,000)	(\$442,000)		Improved ferry income offset by increased expenses including annual slip.
Monitor capital works to ensure they are completed on time (within 20% of budget)	85 %	81 %	80 %	80%	≥ 80% ≤ 120%	95%		









Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Monitor operating budgets to comply with approved funding (within 5% of budget)	99 %	96 %	96 %	90%	≥ 95% ≤ 105%	98%		






### Infrastructure Planning

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Percentage of development application referrals completed within 21 days (%)	79%	71%	63%	70%	≥ 70%	76%		A decrease in DA's requiring civil engineering assessment has enabled processing times improve.

### Water and Wastewater








Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
100% compliance licence reports for water and wastewater submitted within 30 days of quarter (%)	100 %	100 %	100 %	100%	100%	100%		
Average water consumption per connection (# kl pa)	188	163	154	148	≤ 170	139		
Level of compliance with Environmental Protection Licence Concentration Limits (%)	99 %	95%	99%	98%	100%	97%		There were two exceedances of the Thermotolerant Coliform level at Wardell WWTP during the reporting quarter, and one Nitrate exceedance at Alstonville WWTP.

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	80 %	81 %	71 %	62%	≥ 80% ≤ 120%	92%		Water 113% and Wastewater 83% expended for a combined result of 92%.
Monitor operating budgets to comply with approved funding (within 5% of budget)	99 %	98 %	98 %	95%	≥ 95% ≤ 105%	95%		Water 94% Wastewater 97% for a combined result of 95%
Number of notifiable drinking water health incidents at Marom Creek Water Treatment Plant (#)	0	1	0	1	0	0		
Number of notifiable pollution incidents triggering formal regulatory response (#)	5	6	0	6	0	0		Council's Pollution Incident Response Management Plan (PIRMP) was not activated during the reporting quarter.
Number of notifiable recycled water health incidents at the Wastewater Treatment Plants (#)	0	2	3	1	0	0		
Number of unplanned water supply interruptions greater than four hours in duration (#)	1	4	1	4	0	0		
Percentage of drinking water reticulation monitoring compliance with ADWG (Chemical and Physical) (%)	99.17%	100 %	99.80%	100%	≥ 100%	100%		
Percentage of drinking water reticulation monitoring compliance with ADWG (Microbial) (%)	100 %	100 %	100 %	100%	100%	100%		





Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Percentage of fire hydrants inspected per annum (%)	48 %	39 %	32 %	42%	≥ 50%	44%		258 inspections were completed in the quarter, bringing the annual total to 1,630. It is possible this result is under-reported due to technology failures during the quarter. These are being investigated as the inspection program continues to be implemented.
Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Chemical and Physical) (%)	100 %	100 %	100 %	100%	100%	98%		There was one low chlorine residual recorded during the reporting quarter.
Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Microbial) (%)	100 %	100 %	99.8%	99%	100%	100%		
Recycled water during dry weather (%ADWF).	N/A	N/A	N/A	13%	≥ 20%	9%		Irrigation demand continued to be low during the reporting quarter, resulting in a lower consumption overall.
Water main breaks per 30km of main (#)	1.61	1.55	1.08	1	≤ 1	0		There were two main breaks in the reporting quarter, bringing the total for the year to five, and giving a result of 0.45 breaks per 30km of main.

## Planning and Environmental Health Division


### Development Services










Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Number of Section 68 Approvals issued for plumbing and drainage work (# per annum)	N/A	N/A	521	464	≥ 450	498		498 Section 68 approvals issued in the year
Percentage of applications determined under delegated authority (%)	N/A	N/A	N/A	99%	> 95%	99%		
Percentage of building information certificates determined within 20 working days (%)	94 %	94 %	84 %	77%	≥ 90%	43%		26 out of 61 issued within target. Council is identifying a substantial number of unauthorised works with BICs used as a means of formalising assessment of such works.
Percentage of complying development certificates issued within 10 working days (%)	85 %	72 %	35 %	40%	≥ 80%	0%		All CDCs determined were outside of this timeframe.
Percentage of construction certificates issued by Council (% of market)	59 %	54 %	46 %	42%	≥ 50%	30%		116 out of 393 construction certificates issued by Council. Significant competition from the private sector.
Percentage of Section 10.7 certificates issued within four days of receipt (%)	94 %	96 %	95 %	95%	≥ 90%	94%		
Time taken to determine development applications (excluding integrated development) (# days)	36	49	48	108	≤ 60	172		Volume of DAs under assessment is being reduced with total number of DAs lodged but not determined down 25% from the peak in volume in March 2022.

## Open Spaces



Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	58 %	78 %	55 %	89%	≥ 80% ≤ 120%	70%		Capital program progressed throughout year, with a number of larger, high value projects continuing into next financial year (substantial proportion of 2022/23 planned expenditure committed).
Monitor operating budgets to comply with approved funding (within 5% of budget)	94 %	102 %	106 %	96%	≥ 95% ≤ 105%	108%		Increased maintenance across a number of areas during 2022/23 as part of the process of recovering from the impacts of the 2022 floods.
Number of events approved by Council (#)	57	53	12	15	≥ 25	22		Events held this quarter include Love Lennox and Our Kids fundraising event.
Number of filming approvals in accordance with LG Government Filming Protocol (# pa)	N/A	N/A	N/A	4	≥ 25	10		Small scale filming events most of the activity this quarter.

## Public and Environment Health




Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Non-compliance with National Health and Medical Research Council drinking water standards (#)	1	0	0	1	0	0		

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Number of high-risk commercial premises audited under inspection program (# pa)	48%	17 %	36	25	≥ 20	21		
Number of high-risk school zones patrolled (# pa)	N/A	N/A	N/A	70	> 36	68		
Number of on-site sewage management system (OSSM) Approvals to Install issued (#)	79	90	89	69	≥ 30	72		
Number of on-site sewage management system (OSSM) Approvals to Operate issued (#)	202	94	388	299	≥ 100	202		
Number of on-site sewage mgmt system (OSSM) effluent disposal systems inspected per annum (# p.a.)	115	181	150	109	≥ 100	298		Significant increase in inspections for 2022/23.
Percentage of barking dog complaints responded to within seven days (%)	100 %	100 %	100 %	98%	100%	96%		
Percentage of drinking water sites monitored per week (%)	100 %	100 %	100 %	100%	100%	100%		
Percentage of food premises audited per year (%)	100 %	69 %	93 %	79%	100%	100%		
Percentage of public pools (as defined in the Public Health Act) monitored for water quality (% pa)	100 %	0.00%	100 %	80%	100%	100%		Yearly inspection program completed last quarter.



Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Percentage of reported dog attacks responded to within 48 hours (%)	95 %	94 %	95 %	96%	100%	98%		
Percentage of semipublic pools monitored for water quality (% pa)	100 %	33 %	100 %	60%	≥ 33%	100%		Inspection program completed last quarter.

### Strategic Planning

Service Delivery Indicator	18/19	19/20	20/21	21/22	2022/23 Indicator	2022/23	On Target Y/N	Comments
Net operating deficit for Community Gallery (excluding depreciation) (\$)	(\$290,000)	(\$257,000)	(\$337,000)	(\$264,000)	≤ (\$311,000)	(\$270,000)		Target achieved
Number of visits to Community Gallery (# pa)	27,615	15,411	10,976	8,010	≥ 25,000	11,677		Gallery visitation has increased 45% compared to last year's numbers but continuing to be a slow return to pre-covid numbers.
Number of visits to Gallery website (# pa)	23,900	24,800	28,300	23,400	≥ 26,000	34,000		45% increase on 2021/22 website visitation.

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***councillor expenses +  
facilities policy***

**POLICY NAME:** COUNCILLOR EXPENSES AND FACILITIES  
**POLICY REF:** C04  
**MEETING ADOPTED:** 28 April 2022 | Resolution 280422/14  
**POLICY HISTORY:**

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



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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 2021* (the Regulation), and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

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

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

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

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

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

## **PART A – INTRODUCTION**

### **1. Introduction**

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

### **2. Policy Objectives**

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

### **3. Principles**

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

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

#### 4. Private or political benefit

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

### PART B – EXPENSES

#### 5. General expenses

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

#### 6. Specific Expenses

##### General travel arrangements and expenses

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

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

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

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

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

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

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



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

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

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

### **Accommodation and meals**

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

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

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

### **Professional development**

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

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

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

### **Conferences and seminars**

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

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

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

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

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

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

### **Home office expenses**

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

## **7. Insurances**

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

## 8. Legal assistance

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

## PART C – FACILITIES

### 9. General facilities for all councillors

#### Facilities

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

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

### **Stationery**

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

### **Administrative support**

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

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

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

### **Mayoral Vehicle**

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

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

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

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

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

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

## **PART D – PROCESSES**

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

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

**Direct payment**

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

**Reimbursement**

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

**Notification**

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

**Reimbursement to council**

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

**Timeframe for reimbursement**

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

**12. Disputes**

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

**13. Return or retention of facilities**

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

**14. Publication**

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

**15. Reporting**

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

**16. Auditing**

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

**17. Breaches**

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



## **PART E – APPENDICES**

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

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

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

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

- Code of Conduct
- Councillor Training and Development Policy

## Appendix II: Definitions

The following definitions apply throughout this policy.

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

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

## Appendix III: Australian Taxation Office Reasonable Travel Allowances



Australian Government  
Australian Taxation Office

Taxation Determination  
**TD 2022/10**

Status: **legally binding**

### Taxation Determination

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

#### ● Relying on this Determination

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

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

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#### What this Determination is about

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

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

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

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

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

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

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

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

**Reasonable amount for overtime meal expenses**

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

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

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

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

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

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

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

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

**Reasonable amounts for domestic travel expenses**

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

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

12. Reasonable amounts are given for:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

**Table 5: Tier 2 country centres**

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

Taxation Determination

**TD 2022/10**

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**Status: legally binding**

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

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

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

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

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

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

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

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

Taxation Determination

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

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

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

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

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

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

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

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

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

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

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

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

Taxation Determination

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

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

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

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

**Reasonable amounts for overseas travel expenses**

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

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

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

33. Reasonable amounts are given for:

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

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

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

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

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

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

Taxation Determination

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

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

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

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

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

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

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

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

Taxation Determination

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

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

Taxation Determination

**TD 2022/10**Status: **legally binding****Example 4 – calculation of reasonable amount for meals and incidental expenses – overseas**

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

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

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

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

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

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

**Date of effect**

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

**Commissioner of Taxation**

29 June 2022

Taxation Determination

**TD 2022/10**

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**Status: not legally binding**

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**References**

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

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

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

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## ATO references

NO: 1-TZFXZ6V

ISSN: 2205-6211

BSL: IAI

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

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***public interest disclosure  
2022/23***

# BALLINA SHIRE COUNCIL

## Report to the NSW Ombudsman

Reporting Period: July to December 2022

	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			
Training provided by your organisation, Messages in staff newsletters			

# BALLINA SHIRE COUNCIL

## Report to the NSW Ombudsman

Reporting Period: January to June 2023

	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			
Training provided by your organisation, Messages in staff newsletters			

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***gipa act 2009  
annual report 2022/23***

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

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

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

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

Total number of applications received
22

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	1	1
% of Total	0%	100%	

## 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	0	0	0	0	2	0	0	0	2	9%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	5	2	0	0	0	1	0	0	8	35%
Members of the public (other)	7	3	1	0	2	0	0	0	13	57%
Total	12	5	1	0	4	1	0	0	23	
% of Total	52%	22%	4%	0%	17%	4%	0%	0%		

\* 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)	12	4	1	0	4	1	0	0	22	96%
Access applications that are partly personal information applications and partly other	0	1	0	0	0	0	0	0	1	4%
Total	12	5	1	0	4	1	0	0	23	
% of Total	52%	22%	4%	0%	17%	4%	0%	0%		

\* 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)	9	100%
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	9	100%
Invalid applications that subsequently became valid applications	6	67%

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	1	100%
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	1	

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	1	20%
Individual rights, judicial processes and natural justice	4	80%
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	5	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	21	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	21	

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	1	1	100%
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	0	0	0%
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	1	100%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	1	

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	

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***disability inclusion  
action plan***



*ballina* shire council

**DISABILITY  
INCLUSION  
ACTION PLAN  
2023 - 2026**



Adopted 28 September 2023.

Reviewed September 2023.

Draft review prepared February 2023.

First published 2017 by Ballina Shire Council.

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*Sharing knowledge*

*adapting to change*

*Welcome*

# Acknowledgement of Country

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



# Message from the Mayor



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

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

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

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

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

# Guiding Principles

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

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

Our CSP documents the vision for Ballina Shire as:

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

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

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

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





## Ballina Shire's Vision for Inclusion

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



# Policy and Legislative Context

## Principal Legislation

### NSW Disability Inclusion Act 2014

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

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

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

## International

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

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

## Commonwealth

### Disability Strategy 2021 - 2031

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

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

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

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

**NSW Disability Inclusion Plan**

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

**Consultation and engagement**

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

**Attitudes and behaviours**

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

**Liveable communities**

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

**Employment**

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

**Systems and processes**

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

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

**NSW Disability Inclusion Act requires**

**Disability Inclusion Action Planning**

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

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

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

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

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

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

**Monitoring, reporting and evaluation**

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

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

**Integrated monitoring & reporting framework**

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

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

The Strategy drives change in seven outcomes areas:

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

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

### Commonwealth Disability Discrimination Act 1992

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

## State

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

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

### NSW Government Sector Employment Act 2013

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

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

### **Additional NSW Acts**

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

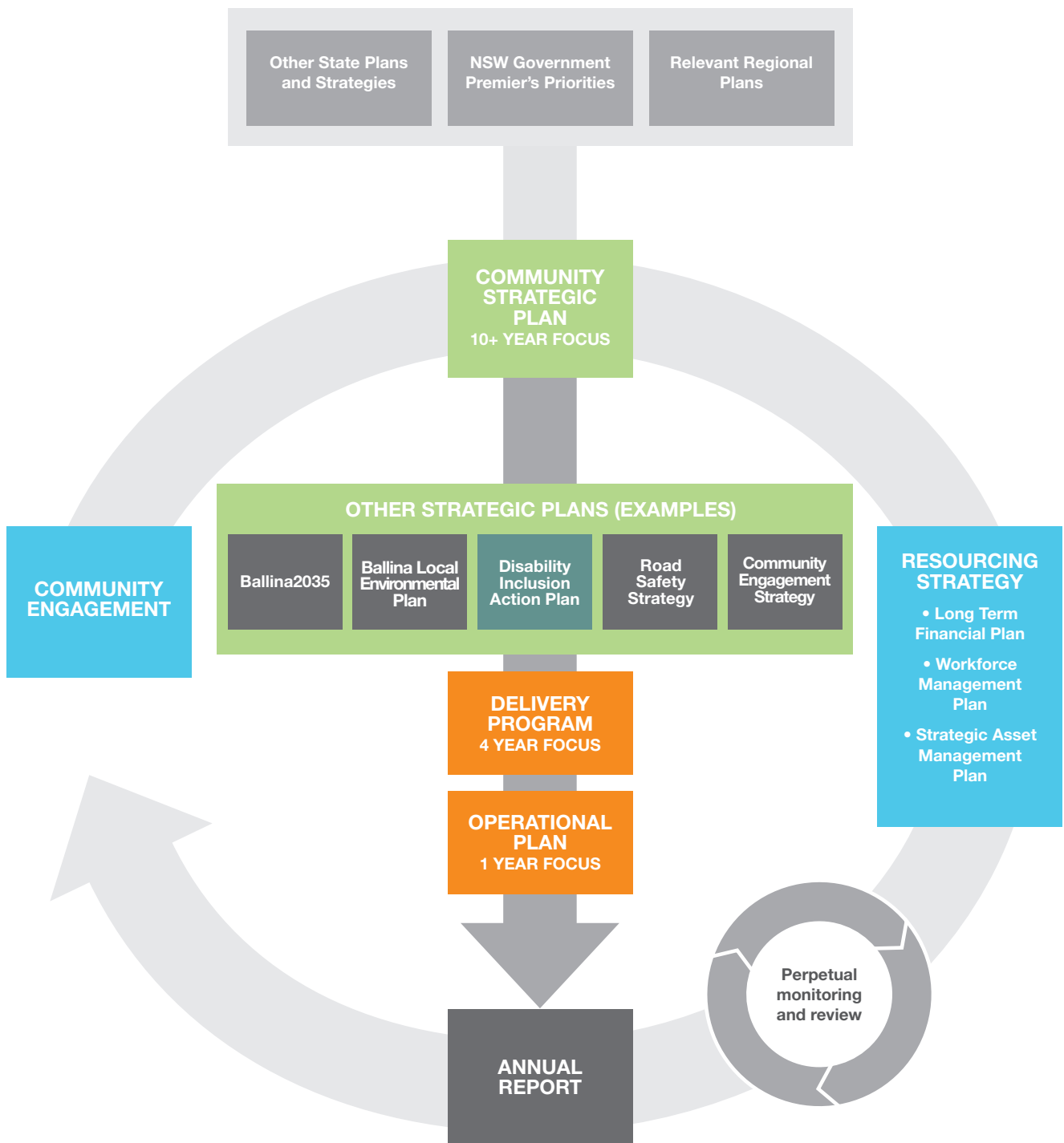
In addition to aligning with the above-mentioned international, Commonwealth and State policies, our DIAP also aligns with existing council plans and policies including

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

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



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





STAND CLEAR  
Doors Open Inwards

EMERGENCY EXIT

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



# What is a disability?

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

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

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

# Our community

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

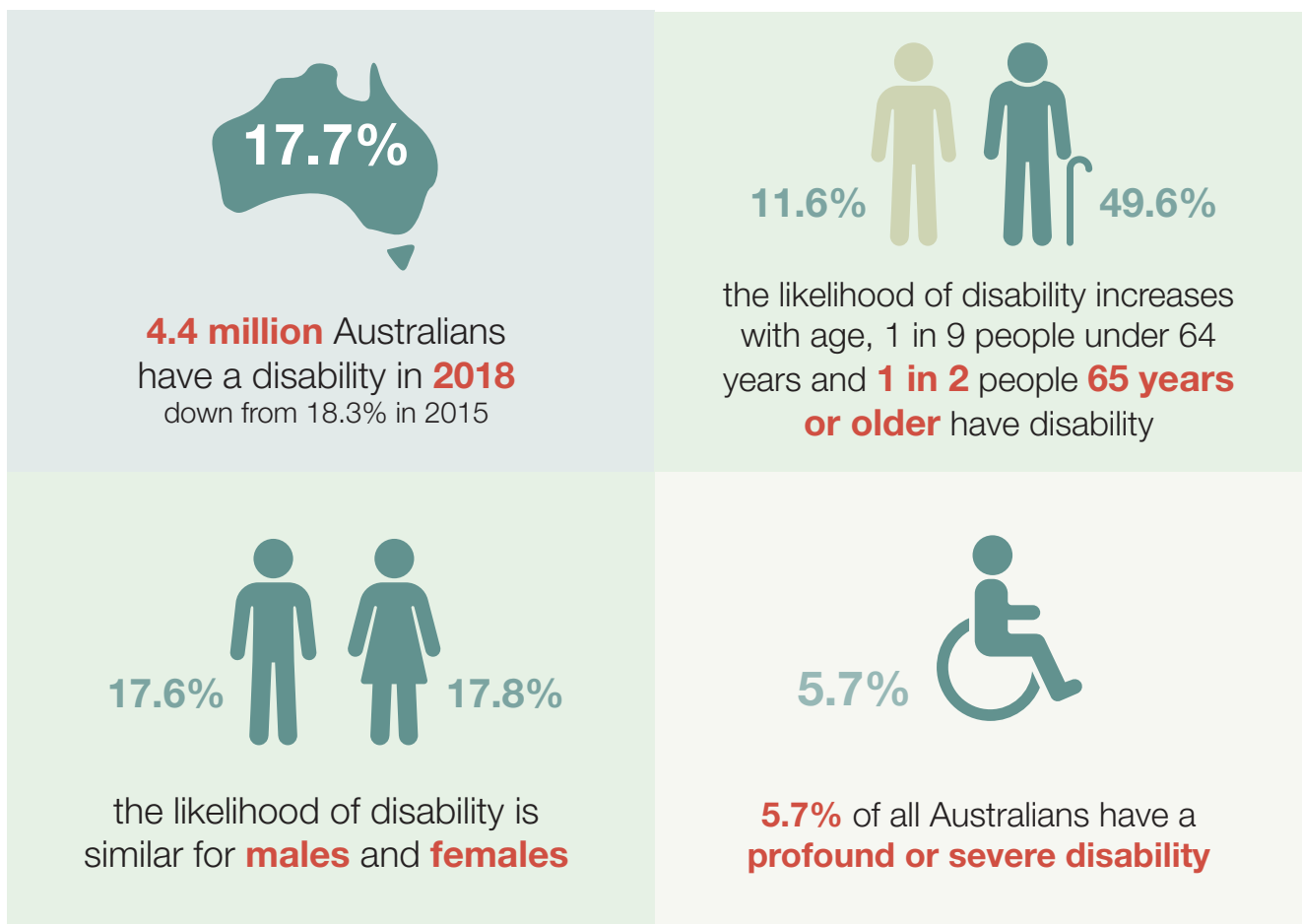
Our main town and commercial centre is Ballina, which is supported by other small towns and centres including Lennox Head, Alstonville, Wollongbar and Wardell. There are also a number of small villages and districts along the coast and in the hinterland. Our coast, the Richmond River and the escarpment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



## Disability Data

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

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



23.2%



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



33.4%

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



16.1%

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



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



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



9.6%

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



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



11.4%

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

## Disability in Ballina Shire

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

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

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

Ballina Shire - Total persons





## Need for assistance with core activities

### Ballina Shire persons (usual residence)

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

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

## Emerging groups

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

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

## Dominant groups

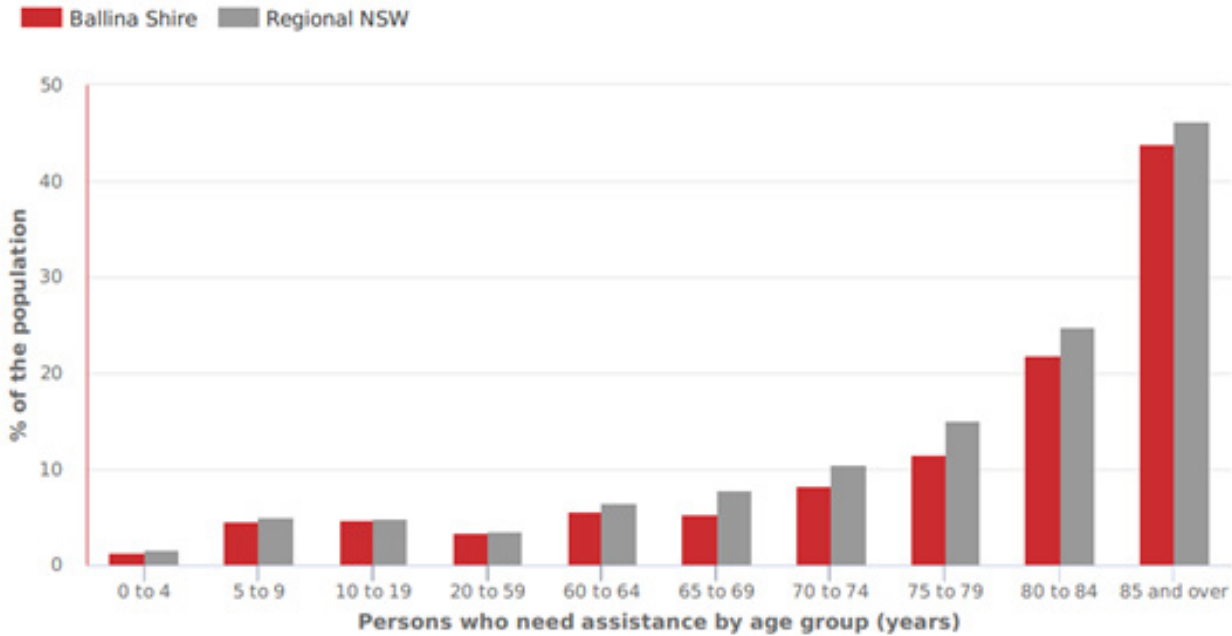
Analysis of the need for assistance of people in Ballina Shire compared to Regional NSW shows that there was a similar proportion of people who reported needing assistance with core activities.

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

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

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

Need for assistance with core activities, 2021





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



## Unpaid care

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

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

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

## Achievements of the previous DIAP

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

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





*Shaws Bay access ramp to water*





*Ballina Street, Lennox Head*



*Pop Denison Park, East Ballina*



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

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



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





*Shaws Bay covered picnic area*





## Development of the Plan

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

## Consultation

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

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

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





# Strategies and Actions

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

<p><b>high</b> priorities within 2 years of the adoption of the DIAP</p>	<p><b>medium</b> priorities within 2-3 years of the adoption of the DIAP</p>	<p><b>low</b> priorities within 3-4 years of the adoption of the DIAP</p>
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The DIA 2014 sets out four focus areas that councils must address in their DIAPs:

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





## 1. ATTITUDES AND BEHAVIOURS

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

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





## 2. LIVEABLE COMMUNITIES

Council aims to improve access and inclusion in the built environment

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





### 3. SYSTEMS AND PROCESS

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

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







## 4. MEANINGFUL EMPLOYMENT

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

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





# Monitoring and Reporting

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

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

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

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

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

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

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

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



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A6

***capital expenditure***



**Operational Plan Review**  
**Capital Expenditure - Planning and Environmental Health Division - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Strategic Planning</b>												
745	Community Gallery	91,000	0		7,000	7,000	6,200	89	Complete	Complete	Complete	
<b>Total - Strategic Planning</b>		<b>91,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,200</b>	<b>89%</b>				
<b>Open Spaces - Playground Equipment and Other</b>												
746	Crown Reserve Improvements	37,000	30,000	18,000	(30,000)	18,000	23,000	128	Complete	Complete	Complete	
924	Pop Denison, Ballina - Junior Playground	1,450,000	0	26,000	50,000	76,000	91,700	121	Complete	Complete	Complete	
925	Ocean Breeze Reserve, Lennox Head	282,000	282,000		(141,000)	141,000	26,300	19	Jun-23	Oct-23	Dec-23	Scheduled over 2022/23 and 2023/24
927	Ross Park, Lennox Head	920,000	0		200,000	200,000	222,400	111	Complete	Complete	Complete	LRCI Funding - Round 1
934	Various Shelters and BBQs	175,000	0	28,000	(28,000)	0	0	100	Complete	Complete	Complete	LRCI Funding - Round 2
935	Bulwinkel Park, Alstonville	0	0	25,000	5,000	30,000	34,100	114	Complete	Complete	Complete	LRCI Funding - Round 2
937	Cummings Park, Cumbalum	100,000	100,000		25,000	125,000	133,500	107	Complete	Complete	Complete	
938	Elevations Park, Lennox Head	100,000	99,000		11,000	110,000	122,900	112	Complete	Complete	Complete	
939	Fitzroy Park, Wardell	180,000	179,000		(120,000)	59,000	0	0	Aug-23	Sep-23	Dec-23	
940	Meldrum Park, Ballina	162,000	162,000		(162,000)	0	500	100	Deferred	Deferred	Deferred	
1266	Lennox Headland, Fencing and Safety	137,000	0	137,000	59,000	196,000	187,900	96	Complete	Dec-22	Aug-23	LRCI Funding - Round 2
1488	Lennox Park, Lennox Head	1,470,000	700,000		(650,000)	50,000	1,500	3	Jul-23	Aug-23	Dec-23	Regional Tourism Activation Fund - Tender accepted at May 2023 Ordinary meeting
1609	Pop Denison, Ballina - Senior Playground	1,500,000	0		700,000	700,000	119,300	17	Complete	Feb-23	Nov-23	\$1.5m grant funded project - \$800,000 in 2023/24
1661	Tanamera Drive, Alstonville	200,000	200,000			200,000	48,500	24	Complete	Mar-23	Aug-23	LRCI Funding - Round 3
1722	Ballina Pump Track	734,000			50,000	50,000	0	0	Jun-23	Nov-23	Dec-24	Stronger Country Communities Fund - Round 5 - Balance in 2023/24
1729	Sharpes Beach Master Plan	1,300,000			50,000	50,000	0	0	Jun-23	Oct-23	Jun-24	Regional Tourism Activation Fund - Grant of \$1,050,000 - Balance in 2023/24
1779	Elizabeth Ann Brown Park	0			0	0	28,300	100	Jun-23	Oct-23	Jun-24	Regional Tourism Activation Fund - Grant of \$1,050,000 - Balance in 2023/24
<b>Sub Total</b>		<b>8,747,000</b>	<b>1,752,000</b>	<b>234,000</b>	<b>19,000</b>	<b>2,005,000</b>	<b>1,039,900</b>	<b>52</b>				
<b>Sports Fields</b>												
950	Ballina Heights - Drainage and Layout Redesign	150,000	64,000			64,000	64,900	101	Complete	Complete	Complete	
951	Sports Fields - Improvements	261,000	0	16,000	(16,000)	0	0	100	Complete	Complete	Complete	LRCI Funding - Round 2
953	Kingsford Smith Reserve - Redevelopment	3,000,000	3,500,000	37,000	60,000	3,597,000	2,674,600	74	Complete	Oct-22	Aug-23	
1367	Sports Fields - Various - Goal Posts	15,000	0	13,400		13,400	8,400	63	Complete	Complete	Complete	Posts arrived and to be installed following school holidays
1368	Wollongbar Fields - Clubhouse	100,000	100,000			100,000	100,000	100	Complete	Complete	Complete	
1385	Lyle Park - Fencing	45,000	45,000		(27,000)	18,000	17,600	98	Complete	Complete	Complete	LRCI Funding - Round 2
1386	Skenars Head - Fencing	45,000	0	15,000	(3,000)	12,000	11,500	96	Complete	Complete	Complete	LRCI Funding - Round 2
1388	Chickiba Fields - Little Athletics	40,000	0	40,000		40,000	61,700	154	Complete	Complete	Complete	
1489	Gallens Road - Equestrian Facilities	30,000	30,000		(12,000)	18,000	18,600	103	Complete	Complete	Complete	
1490	Lumley Park - Master Plan	25,000	25,000		(25,000)	0	0	100	Uncertain	N/A	N/A	Site part of Widjabul Native Title Claim
1491	Top Dressing - Various	90,000	90,000		(50,000)	40,000	41,200	103	Complete	Complete	Complete	
1523	Saunders Oval - Synthetic Wicket	10,000	10,000			10,000	8,200	82	Complete	Complete	Complete	
1705	Kingsford Smith - Improvements	390,000	0		20,000	20,000	165,000	825	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program - Balance of project value scheduled for 2023/24
1706	Fripp Oval - Improvements	240,000	0		20,000	20,000	62,500	313	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program - Balance of project value scheduled for 2023/24
1707	Saunders Oval - Improvements	500,000	0		20,000	20,000	2,900	15	N/A	Sep-23	Nov-23	\$1.5m Sport Priority Needs Program - Balance of project value scheduled for 2023/24
1708	Ballina Heights Fields - Improvements	100,000	0		20,000	20,000	2,200	11	N/A	Sep-23	Nov-23	\$1.5m Sport Priority Needs Program - Balance of project value scheduled for 2023/24
1709	Duck Creek Mountain Park - Improvements	50,000	0		50,000	50,000	45,500	91	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program
1710	Ballina Tennis Club - Improvements	45,000	0		45,000	45,000	37,200	83	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program
1711	Tintenbar Tennis Club - Improvements	65,000	0		65,000	65,000	59,800	92	Complete	Complete	Complete	\$1.5m Sport Priority Needs Program
1712	Quays Reserve Fields - Improvements	90,000	0		90,000	90,000	0	0	N/A	Feb-23	Jun-23	\$1.5m Sport Priority Needs Program
1713	Chickiba Fields - Improvements	20,000	0		20,000	20,000	0	0	N/A	Apr-23	Jun-23	\$1.5m Sport Priority Needs Program
1737	Fitzroy Park, Wardell - Tennis Court	70,700	0		70,700	70,700	0	0	N/A	May-23	Dec-23	Grant funded project
<b>Sub Total</b>		<b>5,381,700</b>	<b>3,864,000</b>	<b>121,400</b>	<b>347,700</b>	<b>4,333,100</b>	<b>3,381,800</b>	<b>78</b>				
<b>Public Amenities</b>												
954	Moon and Commemoration Park	180,000	0	24,000	76,000	100,000	96,400	96	Complete	Complete	Complete	LRCI Funding - Round 2
958	Lennox Head Surf Club Locality	160,000	0	20,000	(20,000)	0	0	100	Dec-23	Feb-24	Jun-24	
1492	Lennox Park, Lennox Head	60,000	60,000		(16,000)	44,000	9,000	20	Jul-23	Aug-23	Dec-23	Forms part of the Lennox Park - Open Spaces Project
<b>Sub Total</b>		<b>400,000</b>	<b>60,000</b>	<b>44,000</b>	<b>40,000</b>	<b>144,000</b>	<b>105,400</b>	<b>73</b>				
<b>Total - Open Spaces</b>		<b>14,528,700</b>	<b>5,676,000</b>	<b>399,400</b>	<b>406,700</b>	<b>6,482,100</b>	<b>4,527,100</b>	<b>70%</b>				
<b>Public and Environmental Health</b>												
741	Shaws Bay Coastal Management	40,000			7,000	7,000	34,400	491	Complete	Complete	Complete	
742	Lake Ainsworth Coastal Management Plan	300,000	300,000		(200,000)	100,000	2,000	2	Complete	Aug-23	Dec-24	
1742	Teven Reserve	0	0			0	24,200	100				
<b>Animal Control</b>												
1516	Animal Shelter Improvements	175,000	175,000		(125,000)	50,000	15,200	30	Complete	Aug-23	Dec-23	Grant fund project - Further works in 2023/24
1517	Off Leash Exercise Area - Gap Road	10,000	10,000			10,000	0	0	Complete	Aug-23	Dec-23	Grant funded project - Design only - Capital works component included in 2023/24
<b>Total - Public and Environmental Health</b>		<b>525,000</b>	<b>485,000</b>	<b>0</b>	<b>(318,000)</b>	<b>167,000</b>	<b>75,800</b>	<b>45%</b>				
<b>Total - Planning and Environmental Health</b>		<b>15,144,700</b>	<b>6,161,000</b>	<b>399,400</b>	<b>95,700</b>	<b>6,656,100</b>	<b>4,609,100</b>	<b>69%</b>				

**Operational Plan Review**  
**Capital Expenditure - Corporate and Community Division - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Airport</b>												
729	Apron Overlay and Concrete Pads	0	6,477,000		(6,477,000)	0	0	100	N/A	N/A	N/A	
730	Terminal Expansion - Baggage Area	0	200,000		(200,000)	0	0	100	N/A	N/A	N/A	
731	Terminal Expansion - Passenger Screening	2,500,000	594,000	(346,000)	257,000	505,000	516,000	102	Complete	Complete	Complete	
732	Car Park, Solar and Boom Gates	5,000,000	0		435,000	435,000	429,100	99	Complete	Complete	Complete	
734	Runway Strengthening and Overlay and Lights	20,000,000	13,367,000		3,384,800	16,751,800	7,627,300	46	Complete	Apr-23	Aug-23	
1479	Miscellaneous	0	50,000		(50,000)	0	0	100	N/A	N/A	N/A	
	<b>Sub Total</b>	<b>27,500,000</b>	<b>20,688,000</b>	<b>(346,000)</b>	<b>(2,650,200)</b>	<b>17,691,800</b>	<b>8,572,400</b>	<b>48</b>				
<b>Camping Ground</b>												
2375.3979	Flat Rock	20,000	20,000			20,000	63,800	319	N/A	Complete	Complete	
	<b>Sub Total</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>63,800</b>	<b>319</b>				
<b>Property</b>												
723	Henderson Farm Infrastructure	0	0			0	12,100	100	Complete	Complete	Complete	
724	Wollongbar Urban Expansion Area - Stage 3	2,800,000	0		40,000	40,000	54,500	136	Complete	Complete	Complete	Currently investigating development options
725	Southern Cross Industrial - Boeing Avenue - Lot 3	8,385,000	4,130,000	(1,524,000)	(1,106,000)	1,500,000	890,700	59	Complete	Jan-23	Oct-23	Construction works commenced March 2023
1756	Russellton Industrial Estate	5,000,000	0			0	17,400	100	Complete	Nov-23	May-24	
	<b>Sub Total</b>	<b>5,000,000</b>	<b>4,130,000</b>	<b>(1,524,000)</b>	<b>(1,066,000)</b>	<b>1,540,000</b>	<b>974,700</b>	<b>63</b>				
	<b>Total - Commercial Services</b>	<b>32,520,000</b>	<b>24,838,000</b>	<b>(1,870,000)</b>	<b>(3,716,200)</b>	<b>19,251,800</b>	<b>9,610,900</b>	<b>50%</b>				
<b>Swimming Pools</b>												
1059	Alstonville Swimming Pool - Shade	100,000	0	41,000		41,000	30,600	75	Complete	Jun-23	Jul-23	
1754	Ballina Swimming Pool - Shade	173,000	0			0	150,500	100	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>273,000</b>	<b>0</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>181,100</b>	<b>442</b>				
<b>Community Buildings</b>												
769	Halls - Various	172,000	0	85,200		85,200	75,900	89	Complete	Complete	Complete	LRCI Funding - Round Two
737	Alstonville Cultural Centre - Refurbishment	13,000,000	213,000	307,300	(300,000)	220,300	66,100	30	Sep-23	Uncertain	Uncertain	Development application under assessment
1372	BISC - Improvements				125,000	125,000	60,800	49	Complete	Nov-22	Sep-23	Grant funded projects - Waiting for parts to finalise
1482	Hall - Wigmore - Gutter, Roof and Exterior Paint	135,000	135,000		25,000	160,000	101,700	64	Complete	Mar-23	Aug-23	Exterior painting scheduled
1514	Kentwell Centre	25,000	25,000		(25,000)	0	0	100	N/A	N/A	N/A	Options under assessment
1508	Lennox Head Library - Air-conditioning				89,000	89,000	73,000	82	Complete	Complete	Complete	Library grant funded project
1515	Ballina Library / Visitor Centre / Richmond Room	120,000	120,000		(80,000)	40,000	22,800	57	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>13,452,000</b>	<b>493,000</b>	<b>392,500</b>	<b>(166,000)</b>	<b>719,500</b>	<b>400,300</b>	<b>56</b>				
<b>Administration Centre and Depot Facilities</b>												
772	Depot - Solar and Power Upgrade	175,000	0	122,500		122,500	226,200	185	Complete	Complete	Complete	New switchboard and workshop sub board have been supplied
774	Administration Centre - Foyer	75,000	0	12,600	25,000	37,600	36,600	97	Complete	Complete	Complete	LRCI Funding - Round 2
775	Depot - Workshop Extension and Roof Refurb	748,000	0	22,000		22,000	14,300	65	Complete	Complete	Complete	Minor interior furnishings to be completed
777	Depot - Hardstand and Security	45,000	0	45,000		45,000	10,000	22	Complete	Feb-23	Jun-23	Depot security panel to be updated to the current standard
1480	Depot - Open Spaces Building	200,000	200,000	18,000	2,000	220,000	0	0	Complete	Aug-23	Dec-23	Contractor appointed - project goes over two financial years
1481	Depot - Administration Building	2,500,000	500,000		(200,000)	300,000	135,100	45	Jun-23	Jan-24	Dec-24	Design and Part 5 approval documentation in preparation
1619	Depot - Concrete Shed Awning	50,000	0	50,000	(50,000)	0	0	100	N/A	N/A	N/A	
1763	Depot - Other	0	0	0	0	0	13,500	100	Complete	Complete	Complete	
778	Depot 2 - Fencing and Remediation	46,000	0	2,000	(2,000)	0	0	100	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>3,839,000</b>	<b>700,000</b>	<b>272,100</b>	<b>(225,000)</b>	<b>747,100</b>	<b>435,700</b>	<b>58</b>				
<b>Plant and Fleet</b>												
740	Light Vehicles and Heavy Plant (Net)	2,145,000	2,145,000		380,000	2,525,000	2,100,000	83	N/A	On-going	On-going	
	<b>Total - Facilities Management</b>	<b>19,709,000</b>	<b>3,338,000</b>	<b>705,600</b>	<b>(11,000)</b>	<b>4,032,600</b>	<b>3,117,100</b>	<b>77%</b>				
	<b>Total - Corporate and Community</b>	<b>52,229,000</b>	<b>28,176,000</b>	<b>(1,164,400)</b>	<b>(3,727,200)</b>	<b>23,284,400</b>	<b>12,728,000</b>	<b>55%</b>				



**Operational Plan Review**  
**Capital Expenditure - Asset Management and Emergency Services - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Asset Management</b>												
749	Bus Shelters	22,000	0	19,700		19,700	0	0	N/A	May-23	Jun-23	Grant funded project
	<b>Sub Total</b>	<b>22,000</b>	<b>0</b>	<b>19,700</b>	<b>0</b>	<b>19,700</b>	<b>0</b>	<b>0</b>				
<b>Emergency Services</b>												
755	Lennox Head Rural Fire Service Shed	1,270,000	1,330,000		(1,000,000)	330,000	10,300	3	Complete	Jul-23	Dec-23	Contractor appointed by Council
756	SES Building, Ballina	1,700,000	150,000		200,000	350,000	79,400	23	Dec-23	Uncertain	Uncertain	Designs in preparation following appointment of a consultant in October 2022
1369	Alstonville Rural Fire Service - Entrance	100,000	100,000			100,000	107,500	108	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>3,070,000</b>	<b>1,580,000</b>	<b>0</b>	<b>(800,000)</b>	<b>780,000</b>	<b>197,200</b>	<b>25</b>				
<b>NEWLOG</b>												
1235	Plant Replacement	40,000	40,000	0		40,000	46,300	116	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>46,300</b>	<b>116</b>				
	<b>Total - Asset Management / Emergency Services</b>	<b>3,132,000</b>	<b>1,620,000</b>	<b>19,700</b>	<b>(800,000)</b>	<b>839,700</b>	<b>243,500</b>	<b>29%</b>				

**Capital Expenditure - Resource Recovery - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
757	Resource Recovery Centre - Improvements	50,000	50,000			50,000	12,500	25	N/A	On-going	On-going	
1265	Resource Recovery Centre - Second Weighbridge	350,000	350,000		(325,000)	25,000	13,500	54	Jun-23	Aug-23	Dec-23	Concept design complete
1473	Resource Recovery Centre - Plant Laydown Area	100,000	100,000		(65,000)	35,000	6,500	19	Jun-23	Aug-23	Dec-23	Concept design complete
1474	Resource Recovery Centre - Wheelie Bin Storage	75,000	75,000		(65,000)	10,000	0	0	Jun-23	Aug-23	Dec-23	Concept design complete
1475	Resource Recovery Centre - Amenities	25,000	25,000		(20,000)	5,000	0	0	Jun-23	Aug-23	Dec-23	Concept design complete
1513	Resource Recovery Centre - Bulk Loadout Area	70,000	70,000		(70,000)	0	5,000	100	N/A	N/A	N/A	
	<b>Total - Resource Recovery</b>	<b>670,000</b>	<b>670,000</b>	<b>0</b>	<b>(545,000)</b>	<b>125,000</b>	<b>37,500</b>	<b>30%</b>				

**Operational Plan Review**  
**Capital Expenditure - Water Operations - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
	<b>Trunk Mains and Main Renewals</b>											
970	Perry Street, Alstonville	90,000	88,000		10,000	98,000	115,700	118	Complete	Complete	Complete	
971	Marsh Avenue, Ballina	0	0		1,000	1,000	700	70	Complete	Complete	Complete	
973	Camburt Street, Ballina	0	0		2,000	2,000	2,100	105	Complete	Complete	Complete	
974	Main Place, Ballina	0	0		60,000	60,000	58,500	98	Complete	Complete	Complete	
975	Tweed, Richmond, Greenhalgh St, Ballina	75,000	70,000		50,000	120,000	120,700	101	Complete	Complete	Complete	
976	Moon Street, Ballina	175,000	0		178,000	178,000	178,100	100	Complete	Complete	Complete	
978	Sunway Place, Ballina	25,000	0	23,000	87,000	110,000	109,800	100	Complete	Complete	Complete	
980	Martin, Burnet, Ross Streets, Ballina	260,000	240,000		(240,000)	0	0	100	N/A	N/A	N/A	Scheduled for 2023/24
991	Reticulation Valve Replacement	105,000	50,000		(45,000)	5,000	1,200	24	N/A	On-going	On-going	
997	Tamar Street, Ballina	290,000	285,000		100,000	385,000	530,200	138	Complete	May-23	Aug-23	
999	Fox Street, Ballina	130,000	130,000		(130,000)	0	2,700	100	Jul-23	Oct-23	Dec-23	Construction scheduled for 2023/24
1000	Angels Beach Drive to Missingham	100,000	95,000		(95,000)	0	0	100	Jul-23	N/A	N/A	Deferred
1005	Meters - New	245,000	245,000		(200,000)	45,000	346,000	769	N/A	On-going	On-going	
1006	Meters - Replacements	250,000	250,000		(150,000)	100,000	89,000	89	N/A	On-going	On-going	
1079	North Creek Road to Angels Beach Drive	20,000	0	19,000	(19,000)	0	0	100	N/A	N/A	N/A	
1080	Carrington Lane, Ballina	60,000	0	56,000	39,000	95,000	94,400	99	Complete	Complete	Complete	
1085	Meter Radio Devices	0	0		50,000	50,000	27,400	55	N/A	On-going	On-going	
1214	Meters - New > 20mm	0	0		20,000	20,000	5,100	26	N/A	On-going	On-going	
1493	Rutherford Street, Lennox Head	25,000	25,000		(14,000)	11,000	10,800	98	Complete	Complete	Complete	
1494	Henderson Lane, Lennox Head	125,000	125,000		(125,000)	0	0	100	Dec-23	Jan-24	Jun-24	Project no longer required due to delays in Crest development
1495	Hutley Drive Main Extension, Lennox Head	95,000	95,000		(95,000)	0	6,600	100	Complete	Jul-23	Aug-23	
1496	North Creek Road Pressure Zone	25,000	25,000		(15,000)	10,000	21,400	214	Complete	Complete	Complete	
1497	Hill Street, East Ballina	80,000	80,000		(80,000)	0	9,800	100	Complete	Complete	Complete	
1498	Daintree Drive and Fern Street, Lennox	5,000	5,000		(5,000)	0	0	100	N/A	N/A	N/A	
1499	Alston Avenue, Alstonville	15,000	15,000		(15,000)	0	0	100	N/A	N/A	N/A	
1500	Dress Circle Dve / Pinnacle Row, Lennox	5,000	5,000		(5,000)	0	0	100	N/A	N/A	N/A	
1501	Temple Street (Leeson to Mary), Ballina	15,000	15,000		(15,000)	0	0	100	N/A	N/A	N/A	
1503	Bentinck St (Owen to Kingsford), Ballina	110,000	110,000		(110,000)	0	0	100	Dec-23	Jan-24	Jun-24	
1679	Ballina Heights Reservoir - Flow Meter	25,000			55,000	55,000	82,700	150	Complete	Complete	Complete	
1680	Wardell Reservoir - Flow Meter	23,000			5,000	5,000	4,400	88	Complete	Complete	Complete	
1681	Whites Lane Reservoir - Flow Meter	23,000			5,000	5,000	4,200	84	Complete	N/A	N/A	
1745	Teven Road	0			95,000	95,000	94,900	100	Complete	Complete	Complete	
1764	Moon Street - Stage 2	0			170,000	170,000	115,500	68	Complete	Complete	Complete	
	<b>Sub Total</b>	<b>2,396,000</b>	<b>1,953,000</b>	<b>98,000</b>	<b>(431,000)</b>	<b>1,620,000</b>	<b>2,031,900</b>	<b>125</b>				
	<b>Telemetry and Miscellaneous</b>											
989	Water Network Master Plan	140,000	50,000		25,000	75,000	80,100	107	Complete	Complete	Complete	
1004	Plant and Equipment	72,000	72,000	183,000		255,000	128,800	51	N/A	On-going	On-going	
987	Telemetry	10,000	10,000			10,000	0	0	N/A	On-going	On-going	
992	Water Loss Reduction	50,000	50,000	54,000	(26,000)	78,000	105,700	136	N/A	On-going	On-going	
	<b>Sub Total</b>	<b>272,000</b>	<b>182,000</b>	<b>237,000</b>	<b>(1,000)</b>	<b>418,000</b>	<b>314,600</b>	<b>75</b>				
	<b>Reservoirs</b>											
982	Reservoir - Pacific Pines	300,000	300,000	1,500,000	(800,000)	1,000,000	1,216,300	122	Complete	Mar-23	Sep-23	
983	Reservoir - Basalt Court	300,000	150,000		(139,000)	11,000	10,900	99	Complete	Complete	Complete	
984	Reservoir - East Ballina	50,000	50,000		(50,000)	0	0	100	N/A	N/A	N/A	
985	Reservoir - Lennox Head	150,000	150,000		(75,000)	75,000	0	0	Complete	Mar-23	Aug-23	New fence and access
986	Reservoir - Pine Avenue	200,000	75,000		(75,000)	0	400	100	Complete	Mar-23	Dec-23	
1502	Reservoir - Level Control Study	150,000	150,000		(120,000)	30,000	0	0	Jun-23	Jun-23	Jun-24	
	<b>Sub Total</b>	<b>1,150,000</b>	<b>875,000</b>	<b>1,500,000</b>	<b>(1,259,000)</b>	<b>1,116,000</b>	<b>1,227,600</b>	<b>110</b>				
	<b>Treatment Plant (Marom Creek)</b>											
1002	Marom Creek - Upgrade	4,200,000	150,000		(150,000)	0	0	100	Complete	N/A	N/A	Council has resolved to transfer this asset to Rous County Council
1524	Marom Creek - Renewals	30,000	31,000		(31,000)	0	0	100	N/A	On-going	On-going	
	<b>Sub Total</b>	<b>4,230,000</b>	<b>181,000</b>	<b>0</b>	<b>(181,000)</b>	<b>0</b>	<b>0</b>	<b>100</b>				
	<b>Total - Water Operations</b>	<b>8,048,000</b>	<b>3,191,000</b>	<b>1,835,000</b>	<b>(1,872,000)</b>	<b>3,154,000</b>	<b>3,574,100</b>	<b>113%</b>				

**Operational Plan Review**  
**Capital Expenditure - Wastewater Operations - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
	<b>Mains</b>											
1063	Racecourse Road Rising Main	87,000	0	21,000		21,000	17,500	83	Complete	Aug-23	Dec-23	Construction component planned for 2023/24
1071	Seamist Pumping Station Rising Main	100,000	100,000		(90,000)	10,000	8,200	82	Complete	Aug-23	Dec-23	Construction component planned for 2023/24
1087	Prospect Bridge to Bangalow Road	220,000	0	17,000	533,000	550,000	5,500	1	Complete	Apr-23	Aug-23	Tender approved at March 2023 Ordinary meeting
1091	West Ballina Bulk Supply Pipeline	933,000	933,000	109,000	1,458,000	2,500,000	2,181,800	87	Complete	Nov-22	Aug-23	Construction complete
1094	Meter - Connection and Installation	50,000	50,000			50,000	86,400	173	On-going	On-going	On-going	
1213	Wollongbar Sports Fields	100,000	100,000		(100,000)	0	1,900	100	Jun-23	Aug-23	Dec-23	
1228	Relining Works	332,000	419,000	568,000	200,000	1,187,000	1,048,400	88	Complete	Complete	Complete	
1506	Hutley Drive Decommission	15,000	15,000		(15,000)	0	0	100	Complete	Complete	Complete	
1507	Crowley Village Rising Main	150,000	150,000		(150,000)	0	0	100	Uncertain	Uncertain	Uncertain	Concept design scheduled for 2023/24
	<b>Sub Total - Mains</b>	<b>1,987,000</b>	<b>1,767,000</b>	<b>715,000</b>	<b>1,836,000</b>	<b>4,318,000</b>	<b>3,349,700</b>	<b>78</b>				
	<b>Miscellaneous</b>											
1211	Wastewater Network Master Plan	115,000	55,000		20,000	75,000	86,000	115	Complete	Complete	Complete	
1238	Plant Changeovers	90,000	90,000		492,000	582,000	465,500	80	N/A	On-going	On-going	
1128	Telemetry	16,000	16,000			16,000	0	0	N/A	On-going	On-going	
	<b>Sub Total - Miscellaneous</b>	<b>221,000</b>	<b>161,000</b>	<b>0</b>	<b>512,000</b>	<b>673,000</b>	<b>551,500</b>	<b>82</b>				
	<b>Pumping Stations</b>											
1009	Wet Well Relining Program	150,000	150,000		(150,000)	0	0	100	N/A	N/A	N/A	
1639-1653	Renewal Works	515,000	495,000		(395,000)	100,000	88,600	89	On-going	On-going	On-going	
	<b>Sub Total - Pumping Stations</b>	<b>665,000</b>	<b>645,000</b>	<b>0</b>	<b>(545,000)</b>	<b>100,000</b>	<b>88,600</b>	<b>89</b>				
	<b>Treatment Plants</b>											
1015	Lennox Head - Minor	23,000	23,000			23,000	15,400	67	N/A	On-going	On-going	
1016	Alstonville - Minor	11,000	11,000			11,000	3,300	30	N/A	On-going	On-going	
1017	Wardell - Minor	11,000	11,000			11,000	1,500	14	N/A	On-going	On-going	
1019	Ballina - Post Completion - Rectification	4,800,000	4,800,000	592,000	(4,592,000)	800,000	10,100	1	Complete	Jun-23	Jun-25	Delay to start date
1021	Ballina - Gantry Crane	45,000	45,000		(45,000)	0	0	100	N/A	N/A	N/A	
1023	Ballina - Septage Reival	250,000	200,000	50,000	40,000	290,000	223,300	77	Complete	Nov-22	Jul-23	
1024	Ballina - Solar	350,000	350,000		(350,000)	0	0	100	Sep-23	Oct-23	Jun-24	Still in feasibility stage
1025	Ballina - DAF Shed - Refurbishment	250,000	250,000	12,000	188,000	450,000	583,300	130	Complete	Complete	Complete	
1027	Lennox Head - High Lift Switchboard	296,000	0	5,000		5,000	1,300	26	Complete	Complete	Complete	
1028	Lennox Head - Aeration Optimisation	75,000	60,000			60,000	63,600	106	Complete	Complete	Complete	
1029	Lennox Head - Solar	350,000	350,000		(350,000)	0	0	100	Sep-23	Oct-23	Jun-24	Still in feasibility stage
1031	Lennox Head - Chlorination Renewal	35,000	0	26,000	34,000	60,000	7,400	12	Dec-22	Feb-23	Oct-23	
1032	Alstonville - Inlet Works	2,000,000	1,420,000		(420,000)	1,000,000	1,530,400	153	Complete	Jul-22	Oct-23	Total project value \$2m - Balance in 2023/24
1034	Alstonville - Solar	115,000	115,000		(35,000)	80,000	79,800	100	Complete	Complete	Complete	
1226	Ballina - Minor	24,000	24,000			24,000	39,900	166	N/A	On-going	On-going	
1505	Lennox Head - Catch Pond Floor Lining	50,000	50,000		(50,000)	0	0	100	N/A	N/A	N/A	
	<b>Sub Total - Treatment Plants</b>	<b>8,685,000</b>	<b>7,709,000</b>	<b>685,000</b>	<b>(5,580,000)</b>	<b>2,814,000</b>	<b>2,559,300</b>	<b>91</b>				
	<b>Total - Wastewater Operations</b>	<b>11,558,000</b>	<b>10,282,000</b>	<b>1,400,000</b>	<b>(3,777,000)</b>	<b>7,905,000</b>	<b>6,549,100</b>	<b>83%</b>				

**Operational Review**  
**Capital Expenditure - Engineering Works - 2022/23**  
30-June-2023

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Urban Roads</b>												
802	The Coast Road segment 190	122,000	0	107,000	65,000	172,000	172,300	100	Complete	Complete	Complete	Fixing Local Roads - Round 1
803	Southern Cross Drive segment 50	262,000	0	224,000	30,000	254,000	256,000	101	Complete	Complete	Complete	Fixing Local Roads - Round 2
807	Urban Roads Heavy Patching	598,000	598,000		(65,000)	533,000	480,000	90	N/A	Complete	Complete	
810	Alstonville Bypass	104,000	104,000		(104,000)	0	0	100	N/A	On-going	On-going	
811	Ballina Bypass	163,000	163,000		(163,000)	0	200	100	N/A	On-going	On-going	
821	Lennox Village Vision Renewal	5,900,000	4,480,000	241,000	380,000	5,101,000	4,917,800	96	Complete	Oct-21	Aug-23	
825	Safer Roads - Kerr St / Bentinck St	800,000	600,000	372,100	180,000	1,152,100	1,373,300	119	Complete	Feb-23	Aug-23	TfNSW Repair Program
832	Angels Bch Dve / Bangalow Rd Lane Extension	3,720,000	0	89,000	511,000	600,000	539,500	90	Complete	Complete	Complete	Section 7.11
833	River St - 4 Lanes - Stage 2 - Burns Pt / Barlows	3,681,000	0	666,000	69,000	735,000	668,200	91	Complete	Feb-21	Jun-23	Section 7.11 - Includes Pedestrian Crossing
834	River St - 4 Lanes - Stage 3 - Fishery Creek	300,000	300,000	72,000	(172,000)	200,000	171,600	86	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
835	River St - 4 Lanes - Stage 4 - Brunswick / Tweed	2,910,000	2,400,000	8,000		2,408,000	2,013,000	84	Complete	Jan-23	Aug-23	Section 7.11 Project - Includes Brunswick Street Traffic Lights
836	Tamarind Drv / North Ck to Kerr St - 4 Lanes	120,000	0	7,000	143,000	150,000	137,300	92	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
838	North Creek Road and Bridge	300,000	300,000	73,000	(23,000)	350,000	88,700	25	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
840	Barlows Road Connection	200,000	150,000	54,000	(54,000)	150,000	138,200	92	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
844	Northumberland Avenue segment 10	540,000	530,000	8,000	(530,000)	8,000	2,100	26	Complete	Jan-24	Jun-24	
845	Gibbon Street segment 20	147,000	130,000	7,000	25,000	162,000	159,800	99	Complete	Complete	Complete	
846	Gibbon Street segment 10	220,000	220,000	1,000	25,000	246,000	245,000	100	Complete	Complete	Complete	
851	Brunswick Street segment 20	135,000	0	132,000		132,000	162,800	123	Complete	Jan-23	Jun-23	Included with Brunswick Street Traffic Lights project
857	Crane Street segment 30	110,000	100,000	55,000		155,000	225,400	145	Complete	Complete	Complete	
860	Bangalow Road segment 20	386,000	386,000		(386,000)	0	1,100	100	Complete	Complete	Complete	
861	Wilson Street segments 10 and 20	250,000	250,000		(30,000)	220,000	217,700	99	Complete	Complete	Complete	
862	Burnet Street segment 50	192,000	0	179,000	100,000	279,000	392,800	141	Complete	Complete	Complete	
1150	Hutley Drive - Middle Section (pre-construction)	200,000	50,000	65,000		115,000	11,600	10	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
1156	Reseals Urban	823,000	823,000	110,000	(450,000)	483,000	337,200	70	N/A	Complete	Complete	
1417	Links Avenue	215,000	0	215,000	(115,000)	100,000	72,500	73	Complete	Complete	Complete	Federal Government Blackspot Project
1424-1426	Lanes Upgrade	226,000	0			0	0	100	N/A	N/A	N/A	LRCI Funding - Round 2
1438	Wardell Town Centre	900,000	100,000			100,000	43,600	44	Jun-23	Aug-23	Jun-24	Flood Recovery Grant
1440	Kerr Street - Four Lanes	650,000	650,000		260,000	910,000	912,600	100	Complete	Complete	Complete	
1441	North Creek Road segment 10	120,000	120,000		(120,000)	0	0	100	Complete	Complete	Complete	
1442	Smith Drive segment 20	425,000	425,000		(5,000)	420,000	419,200	100	Complete	Complete	Complete	
1443	Moon Street segment 130	230,000	230,000			230,000	153,500	67	Complete	Apr-23	Jun-23	
1444	Raglan Street segment 10	120,000	120,000		(100,000)	20,000	162,000	810	Complete	Apr-23	Jun-24	
1445	Cawley Close segment 10	120,000	120,000		80,000	200,000	180,000	90	Complete	Complete	Complete	
1446	Temple Street segment 10	402,000	402,000		(380,000)	22,000	22,500	102	Complete	Jul-23	Jun-24	
1447	Holden Lane segment 30	42,000	42,000		(42,000)	0	0	100	N/A	N/A	N/A	
1510	Airport Boulevard Enhancements	151,000	50,000	101,000	(101,000)	50,000	48,700	97	Complete	Complete	Complete	
1511	Henry Phillip Avenue segments 10 to 30	400,000	400,000		(380,000)	20,000	13,700	69	Feb-23	Jul-23	Dec-23	
1526	Simmons Street segment 20	236,000	236,000			236,000	324,700	138	Complete	Complete	Complete	
1624	Broadwater Place segment 10	225,000	225,000		105,000	330,000	333,800	101	Complete	Complete	Complete	
1760	Pacific Parade, Lennox Head	336,000	0			0	13,500	100	Complete	Jun-23	Sep-23	Fixing Local Roads - Round 4
<b>Sub Total</b>		<b>26,981,000</b>	<b>14,704,000</b>	<b>2,786,100</b>	<b>(1,247,000)</b>	<b>16,243,100</b>	<b>15,411,900</b>	<b>95</b>				
<b>Rural Roads</b>												
805	Wardell Road segment 100	386,000	0	87,000	(30,000)	57,000	52,400	92	Complete	Complete	Complete	Fixing Local Roads - Round 1
808	Reseals Rural	511,000	511,000	83,000	(200,000)	394,000	279,700	71	N/A	Complete	Complete	
809	Rural Roads Heavy Patching	305,000	305,000	19,000	300,000	624,000	640,400	103	N/A	Complete	Complete	
812	Tintenbar to Ewingsdale Highway Bypass	110,000	110,000		(100,000)	10,000	200	2	N/A	On-going	On-going	
814	Wardell to Ballina - Old Bagotville Road	75,000		68,000	(67,000)	1,000	700	70	Complete	Complete	Complete	
823	Safer Roads - Byron Bay Rd / Ross Lane	3,527,000	1,100,000	213,000	(500,000)	813,000	735,900	91	Complete	Oct-22	Dec-23	Stage 1 Council - Stages 2 and 3 Contractor
827	Eltham Road segment 10	225,000	0	31,000	(31,000)	0	8,200	100	Complete	Complete	Complete	LRCI Funding - Round 2
828	Friday Hut Road segment 90	141,000	44,000			44,000	43,800	100	Complete	Complete	Complete	Fixing Local Roads - Round 2
829	Brooklet Road segment 30	152,000	27,000			27,000	27,400	101	Complete	Complete	Complete	Fixing Local Roads - Round 2
830	Houghlahans Creek Road segment 130	156,000	153,000			153,000	153,400	100	Complete	Complete	Complete	Fixing Local Roads - Round 2
831	Howards Road Alignment	30,000	0			0	12,700	100	Complete	Complete	Complete	
870	South Ballina Beach Road segment 60	350,000	330,000			330,000	238,200	72	Complete	Complete	Complete	
873	River Drive segment 70	0	0			0	1,500	100	N/A	N/A	N/A	
876	Teven Road segment 10	440,000	440,000	17,000		457,000	507,500	111	Complete	Complete	Complete	
877	Wardell Road segment 110	290,000	290,000		50,000	340,000	337,700	99	Complete	Nov-22	Jul-23	
878	Teven Road segment 60	300,000	300,000			300,000	461,600	154	Feb-23	Apr-23	Dec-23	
883	Rishworths Lane - Dust Seal	120,000	0	120,000	(25,000)	95,000	85,500	90	Complete	Complete	Complete	
1202	Flood Recovery Works - Grant	500,000	500,000		(450,000)	50,000	392,300	785	TBA	TBA	TBA	North Ck Road, Ballina and Uralba Road nominated
1359	Gap Road segment 20	184,000	0		184,000	184,000	203,400	111	Complete	Complete	Complete	Fixing Local Roads - Round 3
1360	River Drive segments 20 and 50	197,000	0		196,800	196,800	169,200	86	Complete	Complete	Complete	Fixing Local Roads - Round 3
1361	Friday Hut Road segments 30 and 60	125,000	0		124,500	124,500	126,000	101	Complete	Complete	Complete	Fixing Local Roads - Round 3
1365	Dalwood Road segment 110	114,200	0		142,200	142,200	141,500	100	Complete	Complete	Complete	Fixing Local Roads - Round 3
1366	Dalwood Road segment 10	163,000	0		109,900	109,900	101,500	92	Complete	Complete	Complete	Fixing Local Roads - Round 3
1439	Rock Revetment Wall - River Drive	680,000	680,000			680,000	711,200	105	Complete	Complete	Complete	LRCI Funding - Round 3
1448	Teven Road segment 58	360,000	360,000			360,000	5,600	2	Dec-22	Apr-23	Dec-23	
1449	Moylans Lane segment 10	420,000	420,000			420,000	31,400	7	Feb-23	Apr-23	Dec-23	
1450	Old Pacific Highway segment 20	400,000	400,000		(380,000)	20,000	36,400	182	Uncertain	Uncertain	Uncertain	
1451	Youngman Creek	130,000	130,000			130,000	111,100	85	Complete	Complete	Complete	
1452	Fernleigh Road segment 10	240,000	240,000		20,000	260,000	291,900	112	Complete	Complete	Complete	
1453	O'Keefe's Lane - Dust Seal	120,000	120,000			120,000	26,700	22	Complete	Complete	Complete	
1697	Shaw's Lane - Dust Seal	120,000			60,000	60,000	52,300	87	Complete	Complete	Complete	Local Land Services Grant - MEMS Program
1770	Back Channel Road - Dust Seal	147,000			147,000	147,000	40,300	27	Complete	Complete	Complete	Local Land Services Grant - MEMS Program
<b>Sub Total</b>		<b>11,018,200</b>	<b>6,460,000</b>	<b>638,000</b>	<b>(448,600)</b>	<b>6,649,400</b>	<b>6,027,600</b>	<b>91</b>				

continued on following page



**Operational Review**  
**Capital Expenditure - Engineering Works - 2022/23**  
**30-June-2023**

Reference	Project Description	Total Project Value	Original 2022/23 Estimate	Carry Forwards	Approved Variations	2022/23 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
										Commence	Complete	
<b>Urban Roads</b>												
802	The Coast Road segment 190	122,000	0	107,000	65,000	172,000	172,300	100	Complete	Complete	Complete	Fixing Local Roads - Round 1
803	Southern Cross Drive segment 50	262,000	0	224,000	30,000	254,000	256,000	101	Complete	Complete	Complete	Fixing Local Roads - Round 2
807	Urban Roads Heavy Patching	598,000	598,000		(65,000)	533,000	480,000	90	N/A	Complete	Complete	
810	Alstonville Bypass	104,000	104,000		(104,000)	0	0	100	N/A	On-going	On-going	
811	Ballina Bypass	163,000	163,000		(163,000)	0	200	100	N/A	On-going	On-going	
821	Lennox Village Vision Renewal	5,900,000	4,480,000	241,000	380,000	5,101,000	4,917,800	96	Complete	Oct-21	Aug-23	
825	Safer Roads - Kerr St / Bentinck St	800,000	600,000	372,100	180,000	1,152,100	1,373,300	119	Complete	Feb-23	Aug-23	TfNSW Repair Program
832	Angels Bch Dve / Bangalow Rd Lane Extension	3,720,000	0	89,000	511,000	600,000	539,500	90	Complete	Complete	Complete	Section 7.11
833	River St - 4 Lanes - Stage 2 - Burns Pt / Barlows	3,681,000	0	666,000	69,000	735,000	668,200	91	Complete	Feb-21	Jun-23	Section 7.11 - Includes Pedestrian Crossing
834	River St - 4 Lanes - Stage 3 - Fishery Creek	300,000	300,000	72,000	(172,000)	200,000	171,600	86	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
835	River St - 4 Lanes - Stage 4 - Brunswick / Tweed	2,910,000	2,400,000	8,000		2,408,000	2,013,000	84	Complete	Jan-23	Aug-23	Section 7.11 Project - Includes Brunswick Street Traffic Lights
836	Tamarind Drv / North Ck to Kerr St - 4 Lanes	120,000	0	7,000	143,000	150,000	137,300	92	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
838	North Creek Road and Bridge	300,000	300,000	73,000	(23,000)	350,000	88,700	25	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
840	Barlows Road Connection	200,000	150,000	54,000	(54,000)	150,000	138,200	92	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
844	Northumberland Avenue segment 10	540,000	530,000	8,000	(530,000)	8,000	2,100	26	Complete	Jan-24	Jun-24	
845	Gibbon Street segment 20	147,000	130,000	7,000	25,000	162,000	159,800	99	Complete	Complete	Complete	
846	Gibbon Street segment 10	220,000	220,000	1,000	25,000	246,000	245,000	100	Complete	Complete	Complete	
851	Brunswick Street segment 20	135,000	0	132,000		132,000	162,800	123	Complete	Jan-23	Jun-23	Included with Brunswick Street Traffic Lights project
857	Crane Street segment 30	110,000	100,000	55,000		155,000	225,400	145	Complete	Complete	Complete	
860	Bangalow Road segment 20	386,000	386,000		(386,000)	0	1,100	100	Complete	Complete	Complete	
861	Wilson Street segments 10 and 20	250,000	250,000		(30,000)	220,000	217,700	99	Complete	Complete	Complete	
862	Burnet Street segment 50	192,000	0	179,000	100,000	279,000	392,800	141	Complete	Complete	Complete	
1150	Hutley Drive - Middle Section (pre-construction)	200,000	50,000	65,000		115,000	11,600	10	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
1156	Reseals Urban	823,000	823,000	110,000	(450,000)	483,000	337,200	70	N/A	Complete	Complete	
1417	Links Avenue	215,000	0	215,000	(115,000)	100,000	72,500	73	Complete	Complete	Complete	Federal Government Blackspot Project
1424-1426	Lanes Upgrade	226,000	0			0	0	100	N/A	N/A	N/A	LRCI Funding - Round 2
1438	Wardell Town Centre	900,000	100,000			100,000	43,600	44	Jun-23	Aug-23	Jun-24	Flood Recovery Grant
1440	Kerr Street - Four Lanes	650,000	650,000		260,000	910,000	912,600	100	Complete	Complete	Complete	
1441	North Creek Road segment 10	120,000	120,000		(120,000)	0	0	100	Complete	Complete	Complete	
1442	Smith Drive segment 20	425,000	425,000		(5,000)	420,000	419,200	100	Complete	Complete	Complete	
1443	Moon Street segment 130	230,000	230,000			230,000	153,500	67	Complete	Apr-23	Jun-23	
1444	Raglan Street segment 10	120,000	120,000		(100,000)	20,000	162,000	810	Complete	Apr-23	Jun-24	
1445	Cawley Close segment 10	120,000	120,000		80,000	200,000	180,000	90	Complete	Complete	Complete	
1446	Temple Street segment 10	402,000	402,000		(380,000)	22,000	22,500	102	Complete	Jul-23	Jun-24	
1447	Holden Lane segment 30	42,000	42,000		(42,000)	0	0	100	N/A	N/A	N/A	
1510	Airport Boulevard Enhancements	151,000	50,000	101,000	(101,000)	50,000	48,700	97	Complete	Complete	Complete	
1511	Henry Phillip Avenue segments 10 to 30	400,000	400,000		(380,000)	20,000	13,700	69	Feb-23	Jul-23	Dec-23	
1526	Simmons Street segment 20	236,000	236,000			236,000	324,700	138	Complete	Complete	Complete	
1624	Broadwater Place segment 10	225,000	225,000		105,000	330,000	333,800	101	Complete	Complete	Complete	
1760	Pacific Parade, Lennox Head	336,000	0			0	13,500	100	Complete	Jun-23	Sep-23	Fixing Local Roads - Round 4
<b>Sub Total</b>		<b>26,981,000</b>	<b>14,704,000</b>	<b>2,786,100</b>	<b>(1,247,000)</b>	<b>16,243,100</b>	<b>15,411,900</b>	<b>95</b>				
<b>Rural Roads</b>												
805	Wardell Road segment 100	386,000	0	87,000	(30,000)	57,000	52,400	92	Complete	Complete	Complete	Fixing Local Roads - Round 1
808	Reseals Rural	511,000	511,000	83,000	(200,000)	394,000	279,700	71	N/A	Complete	Complete	
809	Rural Roads Heavy Patching	305,000	305,000	19,000	300,000	624,000	640,400	103	N/A	Complete	Complete	
812	Tintenbar to Ewingsdale Highway Bypass	110,000	110,000		(100,000)	10,000	200	2	N/A	On-going	On-going	
814	Wardell to Ballina - Old Bagotville Road	75,000		68,000	(67,000)	1,000	700	70	Complete	Complete	Complete	
823	Safer Roads - Byron Bay Rd / Ross Lane	3,527,000	1,100,000	213,000	(500,000)	813,000	735,900	91	Complete	Oct-22	Dec-23	Stage 1 Council - Stages 2 and 3 Contractor
827	Eltham Road segment 10	225,000	0	31,000	(31,000)	0	8,200	100	Complete	Complete	Complete	LRCI Funding - Round 2
828	Friday Hut Road segment 90	141,000	44,000			44,000	43,800	100	Complete	Complete	Complete	Fixing Local Roads - Round 2
829	Brooklet Road segment 30	152,000	27,000			27,000	27,400	101	Complete	Complete	Complete	Fixing Local Roads - Round 2
830	Houghlahans Creek Road segment 130	156,000	153,000			153,000	153,400	100	Complete	Complete	Complete	Fixing Local Roads - Round 2
831	Howards Road Alignment	30,000	0			0	12,700	100	Complete	Complete	Complete	
870	South Ballina Beach Road segment 60	350,000	330,000			330,000	238,200	72	Complete	Complete	Complete	
873	River Drive segment 70	0	0			0	1,500	100	N/A	N/A	N/A	
876	Teven Road segment 10	440,000	440,000	17,000		457,000	507,500	111	Complete	Complete	Complete	
877	Wardell Road segment 110	290,000	290,000		50,000	340,000	337,700	99	Complete	Nov-22	Jul-23	
878	Teven Road segment 60	300,000	300,000			300,000	461,600	154	Feb-23	Apr-23	Dec-23	
883	Rishworths Lane - Dust Seal	120,000	0	120,000	(25,000)	95,000	85,500	90	Complete	Complete	Complete	
1202	Flood Recovery Works - Grant	500,000	500,000		(450,000)	50,000	392,300	785	TBA	TBA	TBA	North Ck Road, Ballina and Uralba Road nominated
1359	Gap Road segment 20	184,000	0		184,000	184,000	203,400	111	Complete	Complete	Complete	Fixing Local Roads - Round 3
1360	River Drive segments 20 and 50	197,000	0		196,800	196,800	169,200	86	Complete	Complete	Complete	Fixing Local Roads - Round 3
1361	Friday Hut Road segments 30 and 60	125,000	0		124,500	124,500	126,000	101	Complete	Complete	Complete	Fixing Local Roads - Round 3
1365	Dalwood Road segment 110	114,200	0		142,200	142,200	141,500	100	Complete	Complete	Complete	Fixing Local Roads - Round 3
1366	Dalwood Road segment 10	163,000	0		109,900	109,900	101,500	92	Complete	Complete	Complete	Fixing Local Roads - Round 3
1439	Rock Revetment Wall - River Drive	680,000	680,000			680,000	711,200	105	Complete	Complete	Complete	LRCI Funding - Round 3
1448	Teven Road segment 58	360,000	360,000			360,000	5,600	2	Dec-22	Apr-23	Dec-23	
1449	Moylans Lane segment 10	420,000	420,000			420,000	31,400	7	Feb-23	Apr-23	Dec-23	
1450	Old Pacific Highway segment 20	400,000	400,000		(380,000)	20,000	36,400	182	Uncertain	Uncertain	Uncertain	
1451	Youngman Creek	130,000	130,000			130,000	111,100	85	Complete	Complete	Complete	
1452	Fernleigh Road segment 10	240,000	240,000		20,000	260,000	291,900	112	Complete	Complete	Complete	
1453	O'Keefe's Lane - Dust Seal	120,000	120,000			120,000	26,700	22	Complete	Complete	Complete	
1697	Shaw's Lane - Dust Seal	120,000			60,000	60,000	52,300	87	Complete	Complete	Complete	Local Land Services Grant - MEMS Program
1770	Back Channel Road - Dust Seal	147,000			147,000	147,000	40,300	27	Complete	Complete	Complete	Local Land Services Grant - MEMS Program
<b>Sub Total</b>		<b>11,018,200</b>	<b>6,460,000</b>	<b>638,000</b>	<b>(448,600)</b>	<b>6,649,400</b>	<b>6,027,600</b>	<b>91</b>				

continued on following page

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***financial statements***



# Ballina Shire Council

## ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2023

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*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 2023

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*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 2023

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### Overview

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

40 Cherry Street  
Ballina NSW 2478

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

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

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

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

## Ballina Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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

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

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

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

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

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


Signed in accordance with a resolution of Council made on 26 October 2023.



Sharon Cadwallader

**Mayor**

26 October 2023



Eoin Johnston

**Deputy Mayor**

26 October 2023



Paul Hickey

**General Manager**

26 October 2023



Linda Coulter

**Responsible Accounting Officer**

26 October 2023



## Ballina Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Net operating result for the year – from Income Statement</b>		<b>39,179</b>	27,495
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<b>198,522</b>	98,763
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	<b>2,455</b>	(3,455)
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>200,977</b>	95,308
<b>Total other comprehensive income for the year</b>		<b>200,977</b>	95,308
<b>Total comprehensive income for the year attributable to Council</b>		<b>240,156</b>	122,803

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 2023

\$ '000	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	17,477	13,732
Investments	C1-2	113,000	94,700
Receivables	C1-4	13,793	10,365
Inventories	C1-5	2,954	3,578
Contract assets and contract cost assets	C1-6	6,979	1,539
Other		1,009	771
<b>Total current assets</b>		<b>155,212</b>	<b>124,685</b>
<b>Non-current assets</b>			
Investments	C1-2	4,300	8,300
Receivables	C1-4	247	232
Inventories	C1-5	4,677	5,286
Infrastructure, property, plant and equipment (IPPE)	C1-7	1,684,249	1,453,096
Investment property	C1-8	26,590	25,580
Right of use assets	C2-1	1,977	2,245
Investments accounted for using the equity method	D2	1,372	1,198
<b>Total non-current assets</b>		<b>1,723,412</b>	<b>1,495,937</b>
<b>Total assets</b>		<b>1,878,624</b>	<b>1,620,622</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	24,774	16,403
Contract liabilities	C3-2	6,668	3,702
Lease liabilities	C2-1	125	247
Borrowings	C3-3	10,786	6,090
Employee benefit provisions	C3-4	8,968	9,133
<b>Total current liabilities</b>		<b>51,321</b>	<b>35,575</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	1,937	2,066
Borrowings	C3-3	74,415	72,472
Employee benefit provisions	C3-4	797	451
Provisions	C3-5	8,174	8,234
<b>Total non-current liabilities</b>		<b>85,323</b>	<b>83,223</b>
<b>Total liabilities</b>		<b>136,644</b>	<b>118,798</b>
<b>Net assets</b>		<b>1,741,980</b>	<b>1,501,824</b>
<b>EQUITY</b>			
Accumulated surplus		894,261	855,082
IPPE revaluation reserve	C4-1	847,719	646,742
<b>Council equity interest</b>		<b>1,741,980</b>	<b>1,501,824</b>
<b>Total equity</b>		<b>1,741,980</b>	<b>1,501,824</b>

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

## Ballina Shire Council

## Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		855,082	646,742	1,501,824	827,587	551,434	1,379,021
Net operating result for the year		39,179	–	39,179	27,495	–	27,495
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	198,522	198,522	–	98,763	98,763
Impairment (loss) reversal relating to IPP&E	C1-7	–	2,455	2,455	–	(3,455)	(3,455)
<b>Other comprehensive income</b>		<b>–</b>	<b>200,977</b>	<b>200,977</b>	<b>–</b>	<b>95,308</b>	<b>95,308</b>
<b>Total comprehensive income</b>		<b>39,179</b>	<b>200,977</b>	<b>240,156</b>	<b>27,495</b>	<b>95,308</b>	<b>122,803</b>
<b>Closing balance at 30 June</b>		<b>894,261</b>	<b>847,719</b>	<b>1,741,980</b>	<b>855,082</b>	<b>646,742</b>	<b>1,501,824</b>

## Ballina Shire Council

## Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
58,720	Rates and annual charges		60,308	57,945
33,510	User charges and fees		36,073	30,084
978	Interest received		1,976	546
51,526	Grants and contributions		32,523	34,225
–	Bonds, deposits and retentions received		4,339	4,381
5,022	Other		10,116	10,575
<i>Payments:</i>				
(29,419)	Payments to employees		(32,081)	(28,812)
(45,248)	Payments for materials and services		(36,690)	(54,374)
(4,001)	Borrowing costs		(4,289)	(3,714)
–	Bonds, deposits and retentions refunded		(6,230)	(1,239)
(3,185)	Other		(12,298)	(2,461)
67,903	<b>Net cash flows from operating activities</b>	G1-1	<b>53,747</b>	<b>47,156</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
6,900	Redemption of financial investments (including term deposits)		83,700	67,300
–	Sale of real estate assets		8,259	–
–	Proceeds from sale of IPPE		304	516
<i>Payments:</i>				
–	Purchase of financial investments (including term deposits)		(98,000)	(72,000)
–	Purchase of investment property		–	(25)
(74,711)	Payments for IPPE		(48,920)	(36,728)
(4,130)	Purchase of real estate assets		(1,754)	(1,023)
(71,941)	<b>Net cash flows from investing activities</b>		<b>(56,411)</b>	<b>(41,960)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
19,185	Proceeds from borrowings		45,283	7,800
<i>Payments:</i>				
(10,255)	Repayment of borrowings		(38,644)	(6,281)
–	Principal component of lease payments		(230)	(437)
8,930	<b>Net cash flows from financing activities</b>		<b>6,409</b>	<b>1,082</b>
4,892	<b>Net change in cash and cash equivalents</b>		<b>3,745</b>	<b>6,278</b>
13,732	Cash and cash equivalents at beginning of year		13,732	7,454
18,624	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>17,477</b>	<b>13,732</b>
87,580	plus: Investments on hand at end of year	C1-2	117,300	103,000
106,204	<b>Total cash, cash equivalents and investments</b>		<b>134,777</b>	<b>116,732</b>

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

# Ballina Shire Council

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# Ballina Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 26 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the Office of Local Government directs Council to amend the financial statements.

The 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* (LGA) 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 are limitations on the ability for Council to reliably measure the services, and not all volunteer services would be purchased if they were not donated.

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

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

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



## 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 and depreciation of infrastructure, property, plant and equipment – refer Notes B3-4 and C1-7,
- (iii) estimated asset remediation provisions – refer Note C3-5,
- (iv) employee benefit provisions – refer Note C3-4.

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

#### **The Consolidated Fund**

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

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

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

- General purpose operations
- Water services
- Wastewater services

#### **The Trust Fund**

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

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

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

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

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 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 all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

- *AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*
- *AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 – 2020 and Other Amendments*

None of these standards have had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosure.

## B Financial Performance

### B1 Functions or activities

#### B1-1 Functions or activities – income, expenses and assets <sup>1</sup>

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

\$ '000	Income <sup>2</sup>		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Corporate and Community Division	<b>61,560</b>	53,340	<b>27,979</b>	26,359	<b>33,581</b>	26,981	<b>8,456</b>	15,164	<b>298,192</b>	250,737
Civil Services Division	<b>34,781</b>	33,916	<b>38,247</b>	38,645	<b>(3,466)</b>	(4,729)	<b>30,972</b>	17,764	<b>862,700</b>	771,363
Planning and Environmental Health Division	<b>16,694</b>	11,574	<b>17,475</b>	15,283	<b>(781)</b>	(3,709)	<b>3,984</b>	9,007	<b>292,169</b>	205,933
Water Operations	<b>15,421</b>	14,422	<b>13,544</b>	14,157	<b>1,877</b>	265	<b>730</b>	1,478	<b>113,312</b>	104,650
Wastewater Operations	<b>24,991</b>	26,078	<b>17,023</b>	17,391	<b>7,968</b>	8,687	<b>1,492</b>	4,267	<b>312,251</b>	287,939
<b>Total functions and activities</b>	<b>153,447</b>	139,330	<b>114,268</b>	111,835	<b>39,179</b>	27,495	<b>45,634</b>	47,680	<b>1,878,624</b>	1,620,622

(1) In the reporting period Council adopted structural changes whereby specific programs were transferred between divisions. Comparative information has been reclassified to enhance comparability in respect of these changes.

(2) Grants and Contributions are included in income

## B1-2 Components of functions or activities

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

#### Information Services

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

#### People and Culture

Costs associated with the human resource management function and payroll.

#### Risk Management

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

#### Property Management

Includes costs associated with Council's commercial property portfolio.

#### Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

#### Fleet Management and Workshop

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

#### Depot and Ancillary Building management

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot.

#### Quarries and Sandpit

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

### Civil Services Division covers the following programs:

#### Infrastructure Planning

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

#### Stormwater and Environmental Management

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

#### Roads and Bridges

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

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

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### Ancillary Transport Services

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

### Transport for NSW

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

### Emergency Services

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

### Landfill and Resource Management

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

### Domestic Waste Management

Provision of domestic waste collection services to residential properties.

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

#### Strategic Planning

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

#### Northern Rivers Community Gallery

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

#### Development Services

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

#### Environmental and Public Health Services

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

#### Public Order

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

#### Open Spaces and Reserves

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

#### Water Operations

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

#### Wastewater Operations

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

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2023	2022
<b>Ordinary rates</b>		
Residential	20,425	19,730
Farmland	1,800	1,761
Business	4,870	4,762
Less: pensioner rebates (mandatory)	(609)	(617)
<b>Rates levied to ratepayers</b>	<b>26,486</b>	<b>25,636</b>
Pensioner rate subsidies received	335	339
<b>Total ordinary rates</b>	<b>26,821</b>	<b>25,975</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	7,998	7,805
Stormwater management services	418	414
Water supply services	4,708	4,491
Wastewater services	19,307	19,053
Waste management services (non-domestic)	632	601
Less: pensioner rebates (mandatory)	(805)	(815)
<b>Annual charges levied</b>	<b>32,258</b>	<b>31,549</b>
Pensioner annual charges subsidies received:		
– Water	156	157
– Wastewater	155	156
– Domestic waste management	132	134
<b>Total annual charges</b>	<b>32,701</b>	<b>31,996</b>
<b>Total rates and annual charges</b>	<b>59,522</b>	<b>57,971</b>

#### Valuation Year Information

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.

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	2023	2022
<b>User charges</b>			
Water supply services	1	8,172	7,436
Wastewater services	1	1,862	1,704
Waste management services (non-domestic)	1	6,271	5,700
<b>Total user charges</b>		<b>16,305</b>	<b>14,840</b>
<b>Other fees and charges</b>			
<b>(i) Fees and charges – statutory and regulatory functions</b>			
Planning and building regulation	2	2,389	2,647
Private works – section 67	2	41	32
<b>Total fees and charges – statutory/regulatory</b>		<b>2,430</b>	<b>2,679</b>
<b>(ii) Fees and charges – other</b>			
Aerodrome	2	8,999	6,556
Cemeteries	2	578	350
Public and environmental health fees	2	438	366
Swimming centres	2	1,205	1,031
Ferry tolls	2	452	342
Plant hire	2	143	217
Other	2	1,149	990
<b>Total fees and charges – other</b>		<b>12,964</b>	<b>9,852</b>
<b>Total other fees and charges</b>		<b>15,394</b>	<b>12,531</b>
<b>Total user charges and fees</b>		<b>31,699</b>	<b>27,371</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		16,305	14,840
User charges and fees recognised at a point in time (2)		15,394	12,531
<b>Total user charges and fees</b>		<b>31,699</b>	<b>27,371</b>

### 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 revenues

\$ '000	Timing	2023	2022
Fines – parking	2	274	213
Fines – other	2	141	48
Legal fees recovery – rates and charges (extra charges)	2	46	53
Legal fees recovery – other	2	8	365
Commissions and agency fees	2	24	20
Insurance claims recoveries	2	598	13
Recycling income (non-domestic)	2	358	518
Miscellaneous sales	2	443	441
Reassessment of provision for remediation	2	321	–
Other	2	390	120
<b><u>Total other revenue</u></b>		<b><u>2,603</u></b>	<b><u>1,791</u></b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–	–
Other revenue recognised at a point in time (2)		2,603	1,791
<b><u>Total other revenue</u></b>		<b><u>2,603</u></b>	<b><u>1,791</u></b>

### Accounting policy for other revenue

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

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

Fines are recognised as revenue when the payment is received.

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

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	2	1,428	2,519	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance	2	5,670	3,874	–	–
<b>Amount recognised as income during current year</b>		<b>7,098</b>	<b>6,393</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Bushfire and emergency services	2	236	141	–	–
Library <sup>1</sup>	2	188	177	76	–
LIRS subsidy	2	27	76	–	–
NSW rural fire services	2	–	113	–	–
Recreation and culture <sup>1</sup>	2	–	57	3,239	383
Natural disaster funding	2	193	4,954	–	–
Airport <sup>1</sup>	2	490	906	3,554	2,257
Environmental (including coastal and estuary) programs <sup>1</sup>	2	624	637	121	83
Contribution to employee costs	2	566	482	–	–
Roads to Recovery	2	880	880	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,062	1,041	–	–
Local Roads and Community Infrastructure	2	–	–	968	1,232
Other roads and bridges <sup>1</sup>	2	2,284	174	5,742	2,397
Other <sup>1</sup>	2	619	95	22	–
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>7,169</b>	<b>9,733</b>	<b>13,722</b>	<b>6,352</b>
<b>Non-cash contributions</b>					
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	9,836	16,475
Dedications - non-current assets	2	–	–	24	506
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>9,860</b>	<b>16,981</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>7,169</b>	<b>9,733</b>	<b>23,582</b>	<b>23,333</b>
<b>Total grants and non-developer contributions</b>		<b>14,267</b>	<b>16,126</b>	<b>23,582</b>	<b>23,333</b>
<b>Comprising:</b>					
– Commonwealth funding		7,813	8,755	5,732	3,983
– State funding		5,795	7,138	7,990	2,316
– Other funding		659	233	9,860	17,034
		<b>14,267</b>	<b>16,126</b>	<b>23,582</b>	<b>23,333</b>

(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 2023	Operating 2022	Capital 2023	Capital 2022
<b>Developer contributions:</b>						
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
S 7.11 – contributions towards amenities/services		2	–	–	5,563	6,573
S 64 – water supply contributions		2	–	–	730	482
S 64 – sewerage service contributions		2	–	–	1,492	1,166
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>7,785</b>	<b>8,221</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>7,785</b>	<b>8,221</b>
<b>Total grants and contributions</b>			<b>14,267</b>	16,126	<b>31,367</b>	31,554
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			88	381	12,087	5,069
Grants and contributions recognised at a point in time (2)			14,179	15,745	19,280	26,485
<b>Total grants and contributions</b>			<b>14,267</b>	<b>16,126</b>	<b>31,367</b>	<b>31,554</b>

### Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent funds at 1 July	5,126	1,615	41,928	38,887
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	7,632	5,325	7,870	8,709
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	595	6,143	3,107
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(1,214)	(2,409)	(4,527)	(7,407)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(3,185)	(1,368)
<b>Unspent funds at 30 June</b>	<b>11,544</b>	5,126	<b>48,229</b>	41,928

## B2-4 Grants and contributions (continued)

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### 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 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	2023	2022
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	109	88
– Cash and investments	3,811	561
<b><u>Total interest and investment income (losses)</u></b>	<b><u>3,920</u></b>	<b><u>649</u></b>

### Accounting policy

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

## B2-6 Other income

\$ '000	2023	2022
Fair value increment on investment properties	1,010	215
Rental income	4,645	3,576
Net share of interests in associates using the equity method	174	77
<b><u>Total other income</u></b>	<b><u>5,829</u></b>	<b><u>3,868</u></b>

## B3 Costs of providing services

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

\$ '000	2023	2022
Salaries and wages	26,452	23,772
Employee leave entitlements (ELE)	5,209	4,562
Superannuation – defined contribution plans	2,716	2,366
Superannuation – defined benefit plans	314	362
Workers' compensation insurance	497	474
Fringe benefit tax (FBT)	50	10
Payroll tax	312	315
Training costs (other than salaries and wages)	94	79
Other	111	34
<b>Total employee costs</b>	<b>35,755</b>	<b>31,974</b>
Less: capitalised costs	(3,381)	(2,940)
<b>Total employee costs expensed</b>	<b>32,374</b>	<b>29,034</b>
Number of 'full-time equivalent' employees (FTE) at year end	335	333

#### 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	2023	2022
Raw materials and consumables		39,809	38,791
Contractor costs		390	319
Auditors' remuneration	F2-1	180	162
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	404	333
Advertising		95	90
Bank charges		149	154
Electricity and heating		2,029	2,062
Insurance		1,835	1,606
Street lighting		439	553
Subscriptions and publications		123	101
Telephone and communications		106	191
Other expenses		90	85
<b>Legal expenses:</b>			
– Legal expenses: planning and development		283	421
– Legal expenses: other		139	190
Expenses from leases of low value assets		–	43
Expenses from short-term leases		66	28
<b>Total materials and services</b>		<b>46,137</b>	<b>45,129</b>
<u>Total materials and services</u>		<u>46,137</u>	<u>45,129</u>

### Accounting policy

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

## B3-3 Borrowing costs

\$ '000	2023	2022
<b>(i) Interest bearing liability costs</b>		
Interest on leases	84	81
Interest on loans	3,934	3,964
<b>Total interest bearing liability costs</b>	<b>4,018</b>	<b>4,045</b>
<b>(ii) Other borrowing costs</b>		
Unwinding of present value discounts and premiums	261	52
<b>Total other borrowing costs</b>	<b>261</b>	<b>52</b>
<u>Total borrowing costs expensed</u>	<u>4,279</u>	<u>4,097</u>

### 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	2023	2022
<b>Depreciation and amortisation</b>			
Plant and equipment		2,116	3,569
Office equipment		15	15
Furniture and fittings		5	5
Land improvements (depreciable)		111	118
<b>Infrastructure:</b>	C1-7		
– Buildings		3,700	3,556
– Other structures		2,170	1,140
– Roads		8,494	8,411
– Bridges		703	807
– Footpaths		649	613
– Stormwater drainage		1,702	1,587
– Water supply network		1,641	1,590
– Sewerage network		4,018	4,211
– Bulk earthworks		171	158
<b>Reinstatement, rehabilitation and restoration assets:</b>			
Future reinstatement costs – tips	C3-5,C1-7	919	712
Future reinstatement costs – quarries	C3-5,C1-7	201	331
Right of use assets	C2-1	247	441
<b>Total gross depreciation and amortisation costs</b>		<b>26,862</b>	<b>26,264</b>
<b>Impairment / revaluation of IPPE</b>			
Plant and equipment		662	–
<b>Infrastructure:</b>	C1-7		
– Buildings		(562)	562
– Other structures		(308)	308
– Roads		(1,580)	1,956
– Bridges		(5)	5
– Footpaths		–	53
– Water supply network		–	25
– Sewerage network		–	546
<b>Total gross IPPE impairment / revaluation costs</b>		<b>(1,793)</b>	<b>3,455</b>
Amounts taken through revaluation reserve	C1-7	2,455	(3,455)
<b>Total IPPE impairment / revaluation costs charged to Income Statement</b>		<b>662</b>	<b>–</b>
<b><u>Total depreciation, amortisation and impairment for non-financial assets</u></b>		<b>27,524</b>	<b>26,264</b>

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

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### 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	2023	2022
<b>Net share of interests in joint ventures and associates using the equity method</b>			
Associates		–	24
<b>Total net share of interests in joint ventures and associates using the equity method</b>	D2-2	<b>–</b>	<b>24</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Planning levy		175	175
– Emergency Services levy		121	65
– Other contributions/levies (includes FRNSW and RFS levies)		341	265
Donations, contributions and assistance to other organisations		3,317	1,939
<b>Total other</b>		<b>3,954</b>	<b>2,444</b>
<b>Total other expenses</b>		<b>3,954</b>	<b>2,468</b>

### 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	2023	2022
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		–	70
Less: carrying amount of property assets sold/written off		<b>(120)</b>	(526)
<b>Gain (or loss) on disposal</b>		<b>(120)</b>	<b>(456)</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
	C1-7		
Proceeds from disposal – plant and equipment		<b>304</b>	446
Less: carrying amount of plant and equipment assets sold/written off		<b>(142)</b>	(264)
<b>Gain (or loss) on disposal</b>		<b>162</b>	<b>182</b>
<b>Gain (or loss) on disposal of infrastructure</b>			
	C1-7		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		<b>(1,628)</b>	(4,569)
<b>Gain (or loss) on disposal</b>		<b>(1,628)</b>	<b>(4,569)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
	C1-5		
Proceeds from disposal – real estate assets		<b>8,259</b>	–
Less: carrying amount of real estate assets sold/written off		<b>(2,433)</b>	–
<b>Gain (or loss) on disposal</b>		<b>5,826</b>	–
<b>Net gain (or loss) from disposal of assets</b>		<b>4,240</b>	<b>(4,843)</b>

**Accounting policy**

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

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 23 June 2022 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	2023 Budget	2023 Actual	2023 ----- Variance -----		
<b>Revenues</b>					
<b>Rates and annual charges</b>	58,720	59,522	802	1%	<b>F</b>
<b>User charges and fees</b>	33,510	31,699	(1,811)	(5)%	<b>U</b>
Landfill and Resource Management user fees and charges were below forecast by \$740,000 with the larger contributors being gate fees for self-haul below forecast by \$379,000 and income from the Return and Earn Scheme being \$101,000 below forecast.					
<b>Other revenues</b>	1,110	2,603	1,493	135%	<b>F</b>
Other revenues include unbudgeted \$598,000 of insurance claims recovered and \$321,000 income from the reassessment of provision for remediation.					
<b>Operating grants and contributions</b>	11,762	14,267	2,505	21%	<b>F</b>
Operating grants and contributions awarded or allocated to Council arise from new Federal and State government funding programs introduced in response to events or otherwise identified needs. These grants and contributions are often introduced or announced after the original budget is adopted. An additional advance receipt of \$1,796,000 for the Financial Assistance Grant was received in 2022/23. In addition an unbudgeted grant income of \$1,304,000 was recognised from the Fixing Local Roads Regional and Local Roads Repairs Program.					
<b>Capital grants and contributions</b>	39,764	31,367	(8,397)	(21)%	<b>U</b>
The timing of capital grants and contributions is difficult to predict. Completion of large capital projects such as the Pearces Creek Bridge Renewal and the Airport Runway Strengthening are still in progress with some works deferred to 2023/24, which has an impact on timing of grant income receipts.					
<b>Interest and investment revenue</b>	978	3,920	2,942	301%	<b>F</b>
The gradual increase of interest rates during 2022/23 resulted in a significant favourable variance to budget. The original budget for interest and investment revenue was revised upward during the quarterly budget reviews.					
<b>Net gains from disposal of assets</b>	-	4,240	4,240	∞	<b>F</b>
Net gains and losses on disposal are difficult to predict due to their non-recurrent nature. The sale of Southern Cross Industrial Estate - Boeing Avenue Lot 2 was not included in the budget.					
<b>Other income</b>	3,912	5,829	1,917	49%	<b>F</b>
Other income includes the revaluation gain on investment properties of \$1,010,000 which was unbudgeted.					



## B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	29,419	32,374	(2,955)	(10)% <b>U</b>
Employee leave entitlements expenses, which are determined in part by the net present value of future entitlements, were a contributing factor to the actual employee costs. Council does not budget for changes resulting from the net present value calculations required for financial reporting.				
<b>Materials and services</b>	45,248	46,137	(889)	(2)% <b>U</b>
<b>Borrowing costs</b>	4,001	4,279	(278)	(7)% <b>U</b>
<b>Depreciation, amortisation and impairment of non-financial assets</b>	24,092	27,524	(3,432)	(14)% <b>U</b>
During the quarterly budget reviews the depreciation budget was increased by \$1,400,000 to reflect the changes of the indexation rates applied in 2022. A review of the adopted delivery program for the next 4 years identified assets that will be fully replaced and their useful lives were adjusted accordingly. This resulted in recording of an accelerated depreciation of \$939,000 on buildings and structures. In addition an unbudgeted impairment loss of \$662,000 was recorded.				
<b>Other expenses</b>	3,185	3,954	(769)	(24)% <b>U</b>
Other expenses include an unbudgeted contribution to Transport for NSW for traffic lights of \$1,100,000 and Lismore City Council for the Pearces Creek Bridge project of \$460,000. The contributions relate to construction of assets not in Council's control.				
<b>Net losses from disposal of assets</b>	2,400	-	2,400	100% <b>F</b>
Net gains and losses on disposal are difficult to predict due to their non-recurrent nature.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	67,903	53,747	(14,156)	(21)% <b>U</b>
The adopted budget included a receipt of \$19,514,000 of capital grants. Completion of some capital works have been deferred to 2023/24, which has an impact on timing of grant income receipts.				
<b>Cash flows from investing activities</b>	(71,941)	(56,411)	15,530	(22)% <b>F</b>
Completion of large capital projects such as the Pearces Creek Bridge Renewal and the Airport Runway Strengthening are still in progress with some works deferred to 2023/24, which resulted in capital expenditure being underbudget.				
<b>Cash flows from financing activities</b>	8,930	6,409	(2,521)	(28)% <b>U</b>
The sale of Southern Cross Industrial Estate - Boeing Avenue Lot 2 was not included in the adopted budget. Part of the proceeds were used to repay some of the property development loans.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2023	2022
<b>Cash assets</b>		
Cash on hand and at bank	17,477	13,732
<b><u>Total cash and cash equivalents</u></b>	<b><u>17,477</u></b>	<b><u>13,732</u></b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	17,477	13,732
<b><u>Balance as per the Statement of Cash Flows</u></b>	<b><u>17,477</u></b>	<b><u>13,732</u></b>

#### 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	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	108,000	–	89,000	–
NCD's, FRN's (with maturities > 3 months) <sup>1</sup>	5,000	4,300	5,700	8,300
<b><u>Total financial investments</u></b>	<b><u>113,000</u></b>	<b><u>4,300</u></b>	<b><u>94,700</u></b>	<b><u>8,300</u></b>
<b><u>Total cash assets, cash equivalents and investments</u></b>	<b><u>130,477</u></b>	<b><u>4,300</u></b>	<b><u>108,432</u></b>	<b><u>8,300</u></b>

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

#### Financial assets

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

#### Amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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

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

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>134,777</b>	116,732
Less: Externally restricted cash, cash equivalents and investments	<u>(81,436)</u>	<u>(77,354)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>53,341</b>	39,378
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Deposits and retentions	5,226	7,117
Water and wastewater employee leave entitlements	900	984
Specific purpose unexpended grants – general fund	<u>5,934</u>	<u>3,195</u>
<b>External restrictions – included in liabilities</b>	<b>12,060</b>	11,296
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	18,052	14,998
Developer contributions – water fund	11,530	11,646
Developer contributions – wastewater fund	13,250	11,383
Specific purpose unexpended grants (recognised as revenue) – general fund	5,851	5,325
Water fund	8,060	9,241
Wastewater services	10,626	12,378
Domestic waste management	<u>2,007</u>	<u>1,087</u>
<b>External restrictions – other</b>	<b>69,376</b>	66,058
<b>Total external restrictions</b>	<b>81,436</b>	77,354

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

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

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>(b) Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Airport	<b>10,084</b>	1,352
Bypass maintenance funding	<b>3,672</b>	3,602
Carry over works	<b>3,281</b>	3,190
Commercial properties	<b>1,087</b>	928
Community facilities (other)	<b>830</b>	676
Employees leave entitlements	<b>2,994</b>	2,994
Facilities Management	<b>592</b>	374
Financial assistance grant in advance	<b>5,670</b>	3,874
Landfill and Resource Management	<b>2,163</b>	2,615
Management plans and studies	<b>1,546</b>	1,733
Open Spaces and Reserves	<b>2,172</b>	1,585
Plant and vehicle replacement	<b>1,539</b>	1,582
Property reserves	<b>7,881</b>	3,814
Quarries	<b>655</b>	731
Road works	<b>2,701</b>	5,587
Strategic Planning	<b>952</b>	1,028
Other	<b>1,759</b>	1,015
<b>Total internal allocations</b>	<b>49,578</b>	<b>36,680</b>

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

## C1-4 Receivables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Rates and annual charges	2,373	90	2,376	93
Interest and extra charges	81	34	76	32
User charges and fees	3,245	123	2,744	107
Accrued revenues				
– Interest on investments	2,226	–	289	–
Airport charges	1,151	–	1,660	–
Government grants and subsidies	1,199	–	422	–
Net GST receivable	2,029	–	836	–
Waste centre fees	1,024	–	1,472	–
Other debtors	635	–	684	–
<b>Total</b>	<b>13,963</b>	<b>247</b>	<b>10,559</b>	<b>232</b>
<b>Less: provision for impairment</b>				
User charges and fees	(170)	–	(194)	–
<b>Total provision for impairment – receivables</b>	<b>(170)</b>	<b>–</b>	<b>(194)</b>	<b>–</b>
<b>Total net receivables</b>	<b>13,793</b>	<b>247</b>	<b>10,365</b>	<b>232</b>

### Accounting policy

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

### Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and reasonably available. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

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

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

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

## C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(i) Inventories at cost</b>				
Trading stock	22	–	21	–
Stores and materials	964	–	956	–
Real estate for resale	1,968	4,677	2,601	5,286
<b>Total inventories at cost</b>	<b>2,954</b>	<b>4,677</b>	<b>3,578</b>	<b>5,286</b>
<b>Total inventories</b>	<b>2,954</b>	<b>4,677</b>	<b>3,578</b>	<b>5,286</b>

### (i) Other disclosures

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(a) Details for real estate development</b>				
Industrial/commercial	1,645	2,687	1,870	3,744
Residential	323	1,990	731	1,542
<b>Total real estate for resale</b>	<b>1,968</b>	<b>4,677</b>	<b>2,601</b>	<b>5,286</b>

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

#### Represented by:

Land and development costs	1,968	4,677	2,601	5,286
<b>Total real estate for resale</b>	<b>1,968</b>	<b>4,677</b>	<b>2,601</b>	<b>5,286</b>

### 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.

#### Real estate 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	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Contract assets	6,862	–	1,539	–
<u>Total contract assets and contract cost assets</u>	<u>6,862</u>	<u>–</u>	<u>1,539</u>	<u>–</u>

### Contract assets

Work relating to infrastructure grants	6,979	–	1,539	–
<u>Total contract assets</u>	<u>6,979</u>	<u>–</u>	<u>1,539</u>	<u>–</u>

### Significant changes in contract assets

The significant change in contract assets is due to the timing of capital works. During 2022/23 revenue was received by Council for works in advance of their completion. Significant projects included in Contract Assets as at 30 June 2023 are the Byron Ballina Gateway Airport Runway Upgrade and various roads projects.

### 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	At 1 July 2022			Asset movements during the reporting period										At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	40,524	–	40,524	33,496	18,590	–	–	–	–	(5,822)	(46)	563	(6,342)	80,963	–	80,963
Plant and equipment	25,271	(14,492)	10,779	–	2,129	(142)	(2,116)	(662)	–	575	85	–	–	26,330	(15,682)	10,648
Office equipment	1,450	(1,435)	15	–	–	–	(15)	–	–	–	–	–	–	1,450	(1,450)	–
Furniture and fittings	427	(419)	8	–	–	–	(5)	–	–	–	–	–	–	427	(424)	3
<b>Land:</b>																
– Operational land	95,505	–	95,505	–	–	–	–	–	–	200	–	–	8,231	103,936	–	103,936
– Community land	51,437	–	51,437	–	–	–	–	–	–	374	–	–	34,268	86,079	–	86,079
– Crown land	30,431	–	30,431	–	–	–	–	–	–	–	–	–	19,243	49,674	–	49,674
– Land under roads (post 30/6/08)	3,311	–	3,311	–	56	(1)	–	–	–	44	–	–	(11)	3,399	–	3,399
Land improvements – non-depreciable	15,911	–	15,911	–	–	–	–	–	–	–	51	–	94	16,056	–	16,056
Land improvements – depreciable	8,788	(4,051)	4,737	–	–	–	(111)	–	–	–	401	–	28	9,365	(4,310)	5,055
<b>Infrastructure:</b>																
– Buildings	193,164	(69,123)	124,041	–	–	(120)	(3,700)	–	562	51	(36)	–	46,184	228,614	(61,632)	166,982
– Other structures	54,844	(16,363)	38,481	–	–	(240)	(2,170)	–	308	332	(1,049)	–	12,607	67,243	(18,974)	48,269
– Roads	533,192	(144,877)	388,315	–	1,303	(1,359)	(8,494)	–	1,580	3,116	178	–	32,415	581,327	(164,273)	417,054
– Bridges	58,612	(20,239)	38,373	–	–	–	(703)	–	5	–	–	–	3,206	63,600	(22,719)	40,881
– Footpaths	47,625	(6,878)	40,747	–	463	(2)	(649)	–	–	252	28	–	3,415	52,417	(8,163)	44,254
– Bulk earthworks	167,657	(1,074)	166,583	–	244	–	(171)	–	–	55	–	–	14,162	182,225	(1,352)	180,873
– Stormwater drainage	134,926	(46,323)	88,603	–	1,011	–	(1,702)	–	–	458	258	–	7,418	148,165	(52,119)	96,046
– Water supply network	138,304	(67,134)	71,170	249	453	(25)	(1,641)	–	–	117	84	–	5,401	149,862	(74,054)	75,808
– Wastewater network	337,066	(97,019)	240,047	1	831	(1)	(4,018)	–	–	248	–	–	18,203	364,095	(108,784)	255,311
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>																
– Tip assets	6,030	(2,354)	3,676	–	–	–	(919)	–	–	–	–	–	–	6,030	(3,273)	2,757
– Quarry assets	1,747	(1,345)	402	–	–	–	(201)	–	–	–	–	–	–	1,747	(1,546)	201
<b>Total infrastructure, property, plant and equipment</b>	<b>1,946,222</b>	<b>(493,126)</b>	<b>1,453,096</b>	<b>33,746</b>	<b>25,080</b>	<b>(1,890)</b>	<b>(26,615)</b>	<b>(662)</b>	<b>2,455</b>	<b>–</b>	<b>(46)</b>	<b>563</b>	<b>198,522</b>	<b>2,223,004</b>	<b>(538,755)</b>	<b>1,684,249</b>

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period									At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Tfns from/(to) real estate assets (Note C1-5)	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>															
Capital work in progress	47,444	–	47,444	19,234	9,552	–	–	–	(35,246)	–	268	(728)	40,524	–	40,524
Plant and equipment	24,478	(12,559)	11,919	38	1,324	(264)	(2,569)	–	331	–	–	–	25,271	(14,492)	10,779
Office equipment	1,451	(1,421)	30	–	–	–	(15)	–	–	–	–	–	1,450	(1,435)	15
Furniture and fittings	427	(414)	13	–	–	–	(5)	–	–	–	–	–	427	(419)	8
<b>Land:</b>															
– Operational land	68,789	–	68,789	–	212	(71)	–	–	285	(1,385)	–	27,675	95,505	–	95,505
– Community land	49,112	–	49,112	–	530	–	–	–	410	1,385	–	–	51,437	–	51,437
– Crown land	30,431	–	30,431	–	–	–	–	–	–	–	–	–	30,431	–	30,431
– Land under roads (post 30/6/08)	3,106	–	3,106	–	109	–	–	–	96	–	–	–	3,311	–	3,311
Land improvements – non-depreciable	15,569	–	15,569	–	163	–	–	–	179	–	–	–	15,911	–	15,911
Land improvements – depreciable	8,737	(3,933)	4,804	–	–	–	(118)	–	51	–	–	–	8,788	(4,051)	4,737
<b>Infrastructure:</b>															
– Buildings	166,115	(56,480)	109,635	369	1,871	(455)	(3,556)	(562)	848	–	–	15,891	193,164	(69,123)	124,041
– Other structures	46,394	(13,444)	32,950	–	978	(13)	(1,140)	(308)	2,746	–	–	3,268	54,844	(16,363)	38,481
– Roads	483,293	(126,608)	356,685	647	5,913	(2,643)	(8,411)	(1,956)	13,846	–	–	24,234	533,192	(144,877)	388,315
– Bridges	54,064	(18,336)	35,728	–	–	(1)	(807)	(5)	1,014	–	–	2,444	58,612	(20,239)	38,373
– Footpaths	39,356	(5,794)	33,562	19	1,268	(106)	(613)	(53)	4,370	–	–	2,300	47,625	(6,878)	40,747
– Bulk earthworks (non-depreciable)	153,930	(846)	153,084	146	1,060	(524)	(158)	–	2,309	–	–	10,666	167,657	(1,074)	166,583
– Stormwater drainage	118,298	(41,781)	76,517	12	5,059	(63)	(1,587)	–	3,422	–	–	5,243	134,926	(46,323)	88,603
– Water supply network	126,068	(46,903)	79,165	395	1,190	(850)	(1,590)	(25)	1,631	–	–	(8,746)	138,304	(67,134)	71,170
– Wastewater network	304,478	(82,628)	221,850	–	3,099	(369)	(4,211)	(546)	3,708	–	–	16,516	337,066	(97,019)	240,047
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>															
– Tip assets	5,912	(1,643)	4,269	–	119	–	(712)	–	–	–	–	–	6,030	(2,354)	3,676
– Quarry assets	1,345	(1,014)	331	–	402	–	(331)	–	–	–	–	–	1,747	(1,345)	402
<b>Total infrastructure, property, plant and equipment</b>	<b>1,748,797</b>	<b>(413,804)</b>	<b>1,334,993</b>	<b>20,860</b>	<b>32,849</b>	<b>(5,359)</b>	<b>(25,823)</b>	<b>(3,455)</b>	<b>–</b>	<b>–</b>	<b>268</b>	<b>98,763</b>	<b>1,946,222</b>	<b>(493,126)</b>	<b>1,453,096</b>

## 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:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	10 to 20	Playground equipment	15 to 25
Office furniture	10 to 20	Benches, seats etc.	15 to 30
Computer equipment	3 to 8		
Vehicles	3 to 5	<b>Buildings</b>	
Heavy plant/road making equipment	8 to 15	Buildings: masonry	70 to 140
Other plant and equipment	2 to 20	Buildings: other	25 to 40
<b>Water and wastewater assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 200	Drains	80 to 100
Bores	30 to 50	Culverts	60 to 80
Reticulation pipes: PVC and other	60 to 182	Flood control structures	80 to 100
Pumps and telemetry	10 to 60		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	17 to 30	Bulk earthworks	1000
Sealed roads: structure	20 to 40	Swimming pools	40 to 60
Unsealed roads	100 to 1000	Other open space/recreational assets	20
Bridge: concrete	80 to 100	Other infrastructure	20
Bridge: other	40 to 80		
Road pavements	50 to 100		
Kerb, gutter and footpaths	60 to 90		

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

#### Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value. Indexation may be applied to asset classes in non-comprehensive valuation periods if required.

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

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 recognised in profit or loss relating to that asset class, the increase is recognised in profit or loss to the extent of the previous decrease with the balance credited to the IPPE revaluation reserve. 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.

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

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### **Land under roads**

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

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

### **Crown reserves**

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

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

### **Rural Fire Service assets**

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

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

## C1-8 Investment properties

\$ '000	2023	2022
<b>Owned investment property</b>		
Investment property on hand at fair value	26,590	25,580
<b>Total owned investment property</b>	<b>26,590</b>	<b>25,580</b>
<b>At fair value</b>		
Opening balance at 1 July	25,580	25,340
Net gain/(loss) from fair value adjustments	1,010	215
Other movements	-	25
<b>Closing balance at 30 June</b>	<b>26,590</b>	<b>25,580</b>

### 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

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#### **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 2023, 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 2023.

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

#### **Terms and conditions of leases**

##### **Plant and equipment**

Council leases vehicles and equipment with lease terms varying from 3 to 6 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers and multi-functional devices. The leases are for between 2 and 5 years with no renewal option. The payments are predominantly fixed, however some of the leases include variable payments based on usage.

##### **Land**

###### Land - Operational

Council entered a 99 year lease of privately owned coastal land, commencing 1 April 2013, for use as a public car park. The lease expires on 31 March 2112 and does not have a renewal option.

The lease payments are fixed and the lease contains an annual pricing mechanism determined by the movement in the Consumer Price Index between rent review dates.

###### Land - Crown

On community land where Council is not the appointed Crown land manager, Council leases the land from the Department of Planning and Environment in their role in managing the Crown estate. Council uses this land for the provision of community facilities including the art gallery and the local surf lifesaving club.

The lease terms are between 10 and 20 years with no option periods. The lease payments are fixed and the leases contain annual pricing mechanisms determined by the movement in the Consumer Price Index between rent review dates.

## C2-1 Council as a lessee (continued)

## (a) Right of use assets

\$ '000	Plant and equipment	Land Operational	Land Crown	Total
<b>2023</b>				
Opening balance at 1 July	227	1,279	739	2,245
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	(21)	-	-	(21)
Depreciation charge	(153)	(14)	(80)	(247)
<b>Balance at 30 June</b>	<b>53</b>	<b>1,265</b>	<b>659</b>	<b>1,977</b>
<b>2022</b>				
Opening balance at 1 July	573	1,235	825	2,633
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	-	58	(5)	53
Depreciation charge	(346)	(14)	(81)	(441)
<b>Balance at 30 June</b>	<b>227</b>	<b>1,279</b>	<b>739</b>	<b>2,245</b>

## (b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	125	1,937	247	2,066
<b>Total lease liabilities</b>	<b>125</b>	<b>1,937</b>	<b>247</b>	<b>2,066</b>

## (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
<b>2023</b>					
Cash flows	193	596	4,133	4,922	2,062
<b>2022</b>					
Cash flows	300	562	4,159	5,021	2,313

## C2-1 Council as a lessee (continued)

### (d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	84	81
Depreciation of right of use assets	247	441
Expenses relating to short-term leases	66	28
Expenses relating to low-value leases	–	43
	<b>397</b>	<b>593</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	323	591
	<b>323</b>	<b>591</b>

### (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 commercial and retail tenants, and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- investment property – where the asset is held predominantly for rental or capital growth purposes (refer note C1-8)
- 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	2023	2022
Lease income (excluding variable lease payments not dependent on an index or rate)	2,067	1,964
<b>Total income relating to operating leases for investment property assets</b>	<b>2,067</b>	<b>1,964</b>
<b>Operating lease expenses</b>		
Direct operating expenses that generated rental income	148	154
Direct operating expenses that did not generate rental income	22	61
<b>Total expenses relating to operating leases</b>	<b>170</b>	<b>215</b>

## C2-2 Council as a lessor (continued)

\$ '000	2023	2022
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### (ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for community purposes. The table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	2,378	1,612
<b>Total income relating to operating leases for Council assets</b>	<b>2,378</b>	<b>1,612</b>

### (iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	1,703	870
1–2 years	456	460
2–3 years	143	229
3–4 years	53	44
4–5 years	–	3
<b>Total undiscounted lease payments to be received</b>	<b>2,355</b>	<b>1,606</b>

### 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	2023		2022	
	Current	Non-current	Current	Non-current
Goods and services	15,628	–	6,172	–
Accrued expenses:				
– Borrowings	218	–	325	–
– Salaries and wages	1,241	–	1,108	–
Security bonds, deposits and retentions	5,226	–	7,117	–
Prepaid rates and rental income	2,461	–	1,681	–
<b>Total payables</b>	<b>24,774</b>	<b>–</b>	<b>16,403</b>	<b>–</b>

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

\$ '000	2023	2022
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	3,778	5,208
<b>Total payables</b>	<b>3,778</b>	<b>5,208</b>

#### 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	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets)	6,668	-	3,702	-
<b>Total grants received in advance</b>	<b>6,668</b>	<b>-</b>	<b>3,702</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>6,668</b>	<b>-</b>	<b>3,702</b>	<b>-</b>

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

\$ '000	2023	2022
Capital grants (to construct Council controlled assets)	2,614	1,099
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>2,614</b>	<b>1,099</b>

### Significant changes in contract liabilities

As at 30 June 2023, Council had received funding for capital works projects that was in excess to the revenue able to be recognised, based on the costs incurred on projects. These projects had either yet to commence or were in their early stages of construction. The significant projects included in Contract Liabilities as at 30 June 2023 include Pop Denison Senior Playground, Sports Priority Needs projects and Lennox Head Parks as part of the Lennox Village Vision Project.

### 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	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	10,786	74,415	6,090	72,472
<b>Total borrowings</b>	<b>10,786</b>	<b>74,415</b>	<b>6,090</b>	<b>72,472</b>

(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	2022		Non-cash movements			2023
	Opening Balance	Net Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	78,562	6,639	–	–	–	85,201
Lease liability (Note C2-1b)	2,313	(230)	–	–	(21)	2,062
<b>Total liabilities from financing activities</b>	<b>80,875</b>	<b>6,409</b>	<b>–</b>	<b>–</b>	<b>(21)</b>	<b>87,263</b>

\$ '000	2021		Non-cash movements			2022
	Opening Balance	Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	77,043	1,519	–	–	–	78,562
Lease liability (Note C2-1b)	2,697	(437)	–	–	53	2,313
<b>Total liabilities from financing activities</b>	<b>79,740</b>	<b>1,082</b>	<b>–</b>	<b>–</b>	<b>53</b>	<b>80,875</b>

### C3-3 Borrowings (continued)

#### (b) Financing arrangements

\$ '000	2023	2022
<b>Total facilities</b>		
Loan Facilities	85,201	78,562
Credit cards/purchase cards	750	750
<b>Total financing arrangements</b>	<b>85,951</b>	<b>79,312</b>
<b>Drawn facilities</b>		
– Loan Facilities	85,201	78,562
– Credit cards/purchase cards	4	6
<b>Total drawn financing arrangements</b>	<b>85,205</b>	<b>78,568</b>
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	746	744
<b>Total undrawn financing arrangements</b>	<b>746</b>	<b>744</b>

#### 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	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Annual leave	3,151	–	3,304	–
Sick leave	1,860	–	1,808	–
Long service leave	3,957	797	4,021	451
<b>Total employee benefit provisions</b>	<b>8,968</b>	<b>797</b>	<b>9,133</b>	<b>451</b>

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	5,254	5,211
	<b>5,254</b>	<b>5,211</b>

### 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	2023		2022	
	Current	Non-Current	Current	Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	8,174	–	8,234
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>8,174</b>	<b>–</b>	<b>8,234</b>
<b>Total provisions</b>	<b>–</b>	<b>8,174</b>	<b>–</b>	<b>8,234</b>

### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2023</b>		
At beginning of year	8,234	8,234
– Revised discount rate	(164)	(164)
– Revised costs	(153)	(153)
– Revised life	(4)	(4)
Unwinding of discount	261	261
Total other provisions at end of year	8,174	8,174
<b>2022</b>		
At beginning of year	7,661	7,661
– Revised discount rate	345	345
– Revised costs	176	176
Unwinding of discount	52	52
Total other provisions at end of year	8,234	8,234

### 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.

## C3-5 Provisions (continued)

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### **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

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#### **IPPE Revaluation reserve**

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



## D Council structure

### D1 Results by fund

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

#### D1-1 Income Statement by fund

\$ '000	General <sup>1</sup> 2023	Water 2023	Wastewater 2023
<b>Income from continuing operations</b>			
Rates and annual charges	35,703	4,427	19,392
User charges and fees	20,588	9,576	1,535
Interest and investment revenue	2,176	854	890
Other revenues	1,624	–	979
Grants and contributions provided for operating purposes	13,956	156	155
Grants and contributions provided for capital purposes	26,982	1,287	3,098
Net gains from disposal of assets	4,278	–	–
Other income	5,829	–	–
<b>Total income from continuing operations</b>	<b>111,136</b>	<b>16,300</b>	<b>26,049</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	25,730	2,440	4,204
Materials and services	30,141	9,719	6,277
Borrowing costs	1,491	–	2,788
Depreciation, amortisation and impairment of non-financial assets	21,382	1,784	4,358
Other expenses	3,353	224	377
Net losses from the disposal of assets	–	21	17
<b>Total expenses from continuing operations</b>	<b>82,097</b>	<b>14,188</b>	<b>18,021</b>
<b>Operating result from continuing operations</b>	<b>29,039</b>	<b>2,112</b>	<b>8,028</b>
<b>Net operating result for the year</b>	<b>29,039</b>	<b>2,112</b>	<b>8,028</b>
<b>Net operating result attributable to each council fund</b>	<b>29,039</b>	<b>2,112</b>	<b>8,028</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>2,057</b>	<b>825</b>	<b>4,930</b>

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

## D1-2 Statement of Financial Position by fund

\$ '000	General <sup>1</sup> 2023	Water 2023	Wastewater 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	17,477	–	–
Investments	73,146	17,957	21,897
Receivables	9,288	2,925	1,580
Inventories	2,954	–	–
Contract assets and contract cost assets	6,979	–	–
Other	(670)	819	860
<b>Total current assets</b>	<b>109,174</b>	<b>21,701</b>	<b>24,337</b>
<b>Non-current assets</b>			
Investments	688	1,633	1,979
Receivables	(941)	453	735
Inventories	4,677	–	–
Infrastructure, property, plant and equipment	1,309,429	89,418	285,402
Investments accounted for using the equity method	1,372	–	–
Investment property	26,590	–	–
Right of use assets	1,977	–	–
<b>Total non-current assets</b>	<b>1,343,792</b>	<b>91,504</b>	<b>288,116</b>
<b>Total assets</b>	<b>1,452,966</b>	<b>113,205</b>	<b>312,453</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	24,717	–	57
Contract liabilities	6,163	174	331
Lease liabilities	125	–	–
Borrowings	6,847	–	3,939
Employee benefit provision	8,140	197	631
<b>Total current liabilities</b>	<b>45,992</b>	<b>371</b>	<b>4,958</b>
<b>Non-current liabilities</b>			
Lease liabilities	1,937	–	–
Borrowings	37,552	–	36,863
Employee benefit provision	725	19	53
Provisions	8,174	–	–
<b>Total non-current liabilities</b>	<b>48,388</b>	<b>19</b>	<b>36,916</b>
<b>Total liabilities</b>	<b>94,380</b>	<b>390</b>	<b>41,874</b>
<b>Net assets</b>	<b>1,358,586</b>	<b>112,815</b>	<b>270,579</b>
<b>EQUITY</b>			
Accumulated surplus	688,230	56,784	149,247
Revaluation reserves	670,356	56,031	121,332
<b>Council equity interest</b>	<b>1,358,586</b>	<b>112,815</b>	<b>270,579</b>
<b>Total equity</b>	<b>1,358,586</b>	<b>112,815</b>	<b>270,579</b>

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

## D1-3 Details of internal loans

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

	<b>LED Street Lighting Upgrade project</b>	<b>LED Street Lighting Upgrade Project 2</b>
<b>Details of individual internal loans</b>		
Borrower (by purpose)	General Fund	General Fund
Lender (by purpose)	Water Fund	Wastewater Fund
Date of Minister's approval	24 June 2019	19 December 2022
Date raised	1 July 2019	30 June 2023
Term years	9 years	7 years
Dates of maturity	30 June 2028	30 June 2030
Rate of interest (%)	3%	4%
Amount originally raised (\$'000)	722	767

## D2 Interests in other entities

\$ '000	Council's share of net assets	
	2023	2022
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Associates	1,372	1,198
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>1,372</b>	<b>1,198</b>
<b>Total Council's share of net assets</b>	<b>1,372</b>	<b>1,198</b>

### 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	2023	2022
<b>Individually immaterial associates</b>		
<b>Aggregate carrying amount of individually immaterial associates</b>	1,372	1,222
<b>Aggregate amounts of Council's share of individually immaterial:</b>		
Profit/(loss) from continuing operations	126	77
<b>Total comprehensive income – individually immaterial associates</b>	<b>126</b>	<b>77</b>

#### 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 at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses.

The Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated. Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the 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	2023	2023
		Net profit	Net assets
<b>North East Weight of Loads Group (NEWLOG)</b>	Enforcement of load weights carried by heavy vehicles. Joint Venture	(24)	66

#### Reasons for non-recognition

The numbers reported above represent Council's share of NEWLOG net assets which 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 relating to financial instruments focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with s625 of the Local Government Act 1993 and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

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

Financial risk management is carried out by the finance team under policies approved by the Councillors.

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

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	17,477	13,732	17,477	13,732
Receivables	14,040	10,597	14,413	10,597
Investments				
– Debt securities at amortised cost	117,300	103,000	117,300	103,000
<b>Total financial assets</b>	<b>148,817</b>	<b>127,329</b>	<b>149,190</b>	<b>127,329</b>
<b>Financial liabilities</b>				
Payables	24,774	16,403	24,774	16,403
Loans/advances	85,201	78,562	85,870	81,559
<b>Total financial liabilities</b>	<b>109,975</b>	<b>94,965</b>	<b>110,644</b>	<b>97,962</b>

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	2023	2022
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The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. An upward movement increases the income and would create a favourable impact on equity and the income statement.

Impact of a 1% movement in interest rates

– Equity / Income Statement	1,258	1,112
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### (b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives. There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

Council received detailed reports where appropriate. Council makes suitable provision for expected credit losses required and carries out credit checks on most non-rate debtors.

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

#### Credit risk profile

##### Receivables – rates, annual charges and user fees

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue rates and annual charges			Total
	overdue	< 5 years	≥ 5 years	
<b>2023</b>				
Gross carrying amount	–	5,831	–	5,831
<b>2022</b>				
Gross carrying amount	–	5,320	–	5,320

##### Receivables - non-rates, annual charges and user fees

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

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2023</b>						
Gross carrying amount	14,158	718	453	6	23	15,358
Expected loss rate (%)	0.00%	1.00%	1.00%	2.00%	2.00%	0.08%
<b>ECL provision</b>	–	7	5	–	–	12
<b>2022</b>						
Gross carrying amount	3,703	842	180	3	743	5,471
Expected loss rate (%)	0.00%	1.00%	1.00%	2.00%	2.00%	0.46%
<b>ECL provision</b>	–	8	2	–	15	25

continued on next page ...



## E1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

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

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cash flows. The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2023</b>							
Payables	0.00%	5,226	19,548	–	–	24,774	24,774
Borrowings	4.69%	–	10,786	26,156	48,257	85,199	85,201
<b>Total financial liabilities</b>		<b>5,226</b>	<b>30,334</b>	<b>26,156</b>	<b>48,257</b>	<b>109,973</b>	<b>109,975</b>
<b>2022</b>							
Payables	0.00%	7,117	9,286	–	–	16,403	16,403
Borrowings	5.24%	–	10,015	40,582	57,903	108,500	78,562
<b>Total financial liabilities</b>		<b>7,117</b>	<b>19,301</b>	<b>40,582</b>	<b>57,903</b>	<b>124,903</b>	<b>94,965</b>

## E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property

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	
		2023	2022	2023	2022	2023	2022
<b>Investment property</b>	C1-8						
Land and buildings		26,590	25,580	–	–	26,590	25,580
<b>Total investment property</b>		<b>26,590</b>	<b>25,580</b>	<b>–</b>	<b>–</b>	<b>26,590</b>	<b>25,580</b>
<b>Infrastructure, property, plant and equipment</b>	C1-7						
Plant and equipment		–	–	11,310	10,779	11,310	10,779
Office equipment		–	–	–	15	–	15
Furniture and fittings		–	–	3	8	3	8
Operational land		103,936	95,505	–	–	103,936	95,505
Community land		–	–	86,079	51,437	86,079	51,437
Crown land		–	–	49,674	30,431	49,674	30,431
Land under roads		–	–	3,399	3,311	3,399	3,311
Land improvements – non-depreciable		–	–	16,056	15,911	16,056	15,911
Land Improvements – depreciable		–	–	5,055	4,737	5,055	4,737
Buildings – non-specialised		13,413	9,635	–	–	13,413	9,635
Buildings – specialised		–	–	153,569	114,406	153,569	114,406
Other structures		–	–	48,269	38,481	48,269	38,481
Roads		–	–	417,054	388,315	417,054	388,315
Bridges		–	–	40,881	38,373	40,881	38,373
Footpaths		–	–	44,254	40,747	44,254	40,747
Bulk earthworks		–	–	180,873	166,583	180,873	166,583
Stormwater drainage		–	–	96,046	88,603	96,046	88,603
Water supply network		–	–	75,808	71,170	75,808	71,170
Wastewater network		–	–	255,311	240,047	255,311	240,047
Tip remediation		–	–	2,757	3,676	2,757	3,676
Quarries remediation		–	–	201	402	201	402
<b>Total infrastructure, property, plant and equipment</b>		<b>117,349</b>	<b>105,140</b>	<b>1,486,599</b>	<b>1,307,432</b>	<b>1,603,948</b>	<b>1,412,572</b>

### Transfers between fair value hierarchies

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

## E2-1 Fair value measurement (continued)

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### 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 2023 are estimates based on valuations performed by certifying valuers, Martin Gooley and Jerrard Fairhurst, AAPI (Herron Todd White).

Each valuation adopts the direct comparison and capitalised income approach whereby sales of properties with similar characteristics were used to establish a value per square metre to apply to the total site area. A yield is then applied to the property's income return to assess its value and ensure it is aligned with market expectations. The key unobservable input to the valuations is the price per square metre and expected rates of return determined by the market.

#### Infrastructure, property, plant and equipment (IPPE)

##### Operational Land

This asset class comprises all of Council's land classified as Operational land under the NSW Local Government Act 1993.

Operational land was comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using predominantly Level 2 inputs.

Level 1 and Level 2 inputs were used to value land held in freehold title and those with special use, which are restricted under the zoning objectives. Sale prices of comparable land parcels in close proximity were adjusted for differences in key attributes such as size and configuration.

The key unobservable inputs to the valuation are the rate per square metre and the description of the land. There has been no change to the valuation process during the reporting period.

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#### Buildings - Non-Specialised

Non-specialised buildings were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Market approach" utilising Level 2 inputs.

The properties fair values have been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in buildings values since the previous comprehensive valuation was conducted. As at 30 June 2023, all building values were subject to indexation.

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#### 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.

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## E2-1 Fair value measurement (continued)

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### Community and Crown Land

Council's "Community" land (Council-owned) and "Crown" land (Crown land that is controlled by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 7.11 of the Environment Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

The Office of Local Government has determined that community land and controlled Crown land may be valued as follows: The NSW Valuer General's valuations may be used under the revaluation model to represent fair value for land under clause 31 of AASB 116.

Valuations of all Council's Community land and Council controlled land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3.

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

Community and Crown land was comprehensively valued as at 1 July 2022.

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### Land under Roads

Council has elected to recognise land under roads where the road was acquired on or after 1 July 2008. Land under roads have been valued using the Englobo methodology which applies the square metre rates applicable for nearby or adjacent Community land having regard to the highest and best use for this land, with a 90% discount. Land under Roads assets were comprehensively valued as at 1 July 2022.

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### Land Improvements- Depreciable and Non-Depreciable

This asset class comprises land improvements such as spectator mounds, mulched areas, streetscaping and landscaping.

These assets are valued in-house using the cost approach by experienced Council staff. The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors including but not limited to construction rates and industry construction cost benchmarks such as Rawlinson's Australian Construction handbook.

The unobservable Level 3 inputs used include gross replacement cost, asset condition, residual value and remaining useful life.

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

Land improvements were comprehensively valued as at 1 July 2022.

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### Buildings - Specialised and Other Structures

Specialised buildings and other structures were comprehensively valued by APV Valuers and Asset Management as at 1 July 2022 using the "Cost approach" utilising Level 3 inputs.

The approach estimated the replacement cost of each building/other structure and componentising of significant parts with different useful lives and taking into account a range of factors. The unit rates could be supported by market evidence, other inputs (such as estimates of residual value, useful life and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued using Level 3 inputs.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in specialised buildings and other structures values since the previous comprehensive valuation was conducted. As at 30 June 2023, all specialised buildings and other structures values were subject to indexation.

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## E2-1 Fair value measurement (continued)

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### Roads (including Bridges, Footpaths, Bulk Earthworks) and Stormwater Drainage

Roads are valued in-house by suitably qualified engineers and requires extensive professional judgement. All roads and stormwater assets are valued using Level 3 valuation inputs using the "Cost approach". Council staff complete a comprehensive valuation of these assets internally using the replacement cost approach. The last comprehensive valuation was completed in 2020.

The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed road constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all road and stormwater assets are deemed be valued at Level 3.

At the end of each reporting period Council applies the most appropriate Producer Price Index, as published by the Australian Bureau of Statistics, to determine whether there has been a material change in road and stormwater asset values since the previous comprehensive valuation was conducted. As at 30 June 2023, all road and stormwater asset values were subject to indexation.

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### Water Supply Network and Wastewater Network

Water and wastewater infrastructure assets were valued by APV Valuers & Asset Management in 2022 using the "Cost approach" utilising Level 2 and 3 inputs. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at Level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at Level 3, Council has adopted a policy that all water and wastewater infrastructure assets are deemed be valued at Level 3.

Water and wastewater assets have been indexed with the applicable rates as per the NSW Rates Reference Manual of Valuation of Water Supply, Sewerage and Stormwater Assets, published by the Department of Primary Industries.

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### 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
<b>Infrastructure, property, plant and equipment</b>		
Plant & equipment, office equipment and furniture & fittings	Cost used to approximate fair value	Gross replacement cost, useful lives and residual value
Crown and Community land	Land values obtained from the NSW Valuer- General	Land value, land 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 - specialised	Cost used to approximate fair value	Asset condition and remaining useful lives
Other structures	Cost used to approximate fair value	Asset condition and remaining useful lives
Roads	Unit rates per m2 or length	Asset condition and remaining useful lives
Bridges	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Footpaths	Unit rates per m2	Asset condition and remaining useful lives
Bulk earthworks	Unit rates per m3	Asset condition and remaining useful lives
Stormwater drainage	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Water supply network	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Wastewater network	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Tip and quarry remediation	Discounted remediation cost	Discount rate, cost escalation rate and timing of costs



## E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Community and Crown land	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Opening balance</b>	<b>10,779</b>	11,919	<b>15</b>	30	<b>8</b>	13	<b>81,868</b>	79,543
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	<b>85</b>	–	–	–	–	–	–	1,385
Purchases (GBV)	<b>2,704</b>	1,693	–	–	–	–	<b>374</b>	940
Disposals (WDV)	<b>(142)</b>	(264)	–	–	–	–	–	–
Depreciation and impairment	<b>(2,778)</b>	(2,569)	<b>(15)</b>	(15)	<b>(5)</b>	(5)	–	–
Revaluation increments/(decrements)	–	–	–	–	–	–	<b>53,511</b>	–
<b>Closing balance</b>	<b>10,648</b>	10,779	<b>–</b>	15	<b>3</b>	8	<b>135,753</b>	81,868

\$ '000	Land under roads		Land improvements		Buildings – specialised		Other structures	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Opening balance</b>	<b>3,311</b>	3,106	<b>20,648</b>	20,373	<b>114,406</b>	100,832	<b>38,481</b>	32,950
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	<b>452</b>	–	<b>(62)</b>	–	<b>(1,049)</b>	–
Purchases (GBV)	<b>100</b>	205	–	393	<b>51</b>	3,071	<b>332</b>	3,724
Disposals (WDV)	<b>(1)</b>	–	–	–	<b>(109)</b>	(453)	<b>(240)</b>	(13)
Depreciation and impairment	–	–	<b>(111)</b>	(118)	<b>(3,116)</b>	(3,824)	<b>(2,170)</b>	(1,448)
Revaluation increments/(decrements)	<b>(11)</b>	–	<b>122</b>	–	<b>42,399</b>	14,780	<b>12,915</b>	3,268
<b>Closing balance</b>	<b>3,399</b>	3,311	<b>21,111</b>	20,648	<b>153,569</b>	114,406	<b>48,269</b>	38,481

## E2-1 Fair value measurement (continued)

\$ '000	Roads		Bridges		Footpaths		Bulk earthworks	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Opening balance</b>	<b>388,315</b>	356,685	<b>38,373</b>	35,728	<b>40,747</b>	33,562	<b>166,583</b>	153,084
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	178	–	–	–	28	–	–	–
Purchases (GBV)	4,419	20,406	–	1,014	715	5,657	299	3,515
Disposals (WDV)	(1,359)	(2,643)	–	(1)	(2)	(106)	–	(524)
Depreciation and impairment	(8,494)	(10,367)	(703)	(812)	(649)	(666)	(171)	(158)
Revaluation increments/(decrements)	33,995	24,234	3,211	2,444	3,415	2,300	14,162	10,666
<b>Closing balance</b>	<b>417,054</b>	388,315	<b>40,881</b>	38,373	<b>44,254</b>	40,747	<b>180,873</b>	166,583

\$ '000	Stormwater drainage		Water supply network		Wastewater network		Tip and quarry remediation	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>Opening balance</b>	<b>88,603</b>	76,517	<b>71,170</b>	79,165	<b>240,047</b>	221,850	<b>4,078</b>	4,600
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	258	–	84	–	–	–	–	–
Purchases (GBV)	1,469	8,493	819	3,216	1,080	6,807	–	521
Disposals (WDV)	–	(63)	(25)	(850)	(1)	(369)	–	–
Depreciation and impairment	(1,702)	(1,587)	(1,641)	(1,615)	(4,018)	(4,757)	(1,120)	(1,043)
Revaluation increments/(decrements)	7,418	5,243	5,401	(8,746)	18,203	16,516	–	–
<b>Closing balance</b>	<b>96,046</b>	88,603	<b>75,808</b>	71,170	<b>255,311</b>	240,047	<b>2,958</b>	4,078

## E2-1 Fair value measurement (continued)

\$ '000	Total	
	2023	2022
<b>Opening balance</b>	<b>1,307,432</b>	<b>1,209,957</b>
Transfers from/(to) another asset class	(26)	1,385
Purchases (GBV)	12,362	59,655
Disposals (WDV)	(1,879)	(5,286)
Depreciation and impairment	(26,693)	(28,984)
Revaluation increments/ (decrements)	194,741	70,705
<b>Closing balance</b>	<b>1,485,937</b>	<b>1,307,432</b>

### Highest and best use

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

## E3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme). This defined benefit fund is closed to new members and 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 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% 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 \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. 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 Councils' 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 the employer has no active members, on full payment of outstanding past service 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 2023 was \$216,186.27. The last valuation of the Scheme was performed by the fund actuary, Richard Boyfield FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is \$201,040.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

<b>Employer reserves only *</b>	<b>\$millions</b>	<b>Asset Coverage</b>
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0 % for FY 22/23 2.5% per annum thereafter

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation, will be completed. The actuarial investigation is expected to be completed by December 2023.

### (ii) Statewide Limited

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

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

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

### (iii) StateCover Limited

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

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

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

### (iv) Other guarantees

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

## 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.

## E3-1 Contingencies (continued)

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### **ASSETS NOT RECOGNISED**

#### **(i) Land under roads**

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.



## F People and relationships

### F1 Related party disclosures

#### F1-1 Key management personnel (KMP)

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

\$ '000	2023	2022
<b>Compensation:</b>		
Short-term benefits	1,238	1,267
Post-employment benefits	173	104
Other long-term benefits	28	21
<b>Total</b>	<b>1,439</b>	<b>1,392</b>

#### Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to libraries or Council swimming pools by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
<b>2023</b>					
Employee and other expenses relating to key family members	1	186	-	-	-
<b>2022</b>					
Employee and other expenses relating to key family members	1	171	-	-	-

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	2023	2022
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	61
Councillors' fees	253	238
Other Councillors' expenses (including Mayor)	91	34
<b>Total</b>	<b>404</b>	<b>333</b>

## F1-3 Other related parties

\$ '000	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
<b>2023</b>					
<b>Associate - Richmond Tweed Regional Library</b>	1	<b>1,606</b>	-	-	-
2022					
Associate - Richmond Tweed Regional Library	1	1,521	-	-	-

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	2023	2022
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms:		
<b>(i) Audit services: NSW Auditor-General</b>		
Audit and review of financial statements	89	91
<b>Total fees paid or payable to the Auditor-General</b>	<b>89</b>	<b>91</b>
<b>(ii) Other non-assurance services: Other firms</b>		
Internal audit services	91	71
<b>Total fees paid or payable for non-assurance services</b>	<b>91</b>	<b>71</b>
<b>Total audit fees</b>	<b>180</b>	<b>162</b>

## G Other matters

### G1-1 Statement of Cash Flows information

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

\$ '000	Notes	2023	2022
<b>Net operating result from Income Statement</b>		<b>39,179</b>	27,495
<b>Add / (less) non-cash items:</b>			
Depreciation and amortisation		<b>26,862</b>	26,264
(Gain) / loss on disposal of assets		<b>(4,240)</b>	4,843
Non-cash capital grants and contributions	G1.1(b)	<b>(9,860)</b>	(16,981)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investment property		<b>(1,010)</b>	(215)
– Revaluation decrements / impairments of IPP&E direct to P&L		<b>662</b>	–
Unwinding of discount rates on reinstatement provisions		<b>97</b>	397
Share of net (profits)/losses of associates/joint ventures using the equity method		<b>(174)</b>	(53)
<b>Movements in operating assets and liabilities and other cash items:</b>			
(Increase) / decrease of receivables		<b>(3,419)</b>	598
Increase / (decrease) in provision for impairment of receivables		<b>(24)</b>	(7)
(Increase) / decrease of inventories		<b>(9)</b>	(107)
(Increase) / decrease of other current assets		<b>(238)</b>	(193)
(Increase) / decrease of contract asset		<b>(5,440)</b>	923
Increase / (decrease) in payables		<b>9,456</b>	(1,701)
Increase / (decrease) in accrued interest payable		<b>(107)</b>	(14)
Increase / (decrease) in other accrued expenses payable		<b>133</b>	100
Increase / (decrease) in other liabilities		<b>(1,111)</b>	3,164
Increase / (decrease) in contract liabilities		<b>2,966</b>	2,334
Increase / (decrease) in employee benefit provision		<b>181</b>	133
Increase / (decrease) in other provisions		<b>(157)</b>	176
<b>Net cash flows from operating activities</b>		<b>53,747</b>	47,156

#### (b) Non-cash investing and financing activities

Developer contributions 'in kind'	<b>9,836</b>	16,475
Other dedications	<b>24</b>	506
<b>Total non-cash investing and financing activities</b>	<b>9,860</b>	16,981

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings and other structures	4,708	2,225
Infrastructure	23,887	7,883
Plant and equipment	645	263
<b>Inventory</b>		
Real estate for resale	1,858	117
<b>Total commitments</b>	<b>31,098</b>	<b>10,488</b>

#### Details of capital commitments

As at 30 June 2023, significant capital projects included in the capital expenditure commitments are the Airport Runway Lengthening and Widening Project, Pearces Creek Bridge upgrade and the development of Boeing Avenue.

## G3-1 Events occurring after the reporting date

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

## G4 Statement of developer contributions as at 30 June 2023

### G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022 <sup>1</sup>	Contributions received during the year (Cash)	Contributions received during the year - Non-cash Land	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
Roads	9,574	3,831	–	–	314	(2,254)	–	11,465	–
Car parking	1,013	27	–	–	33	–	–	1,073	–
Open space and community facilities	2,241	1,194	–	–	76	(592)	–	2,919	–
Heavy haulage	827	277	–	–	29	(168)	–	965	–
Wollongbar Urban Expansion Area	–	8	–	–	–	(8)	–	–	–
Cumbalum Urban Release Area Precinct A	1,342	226	–	–	61	–	–	1,629	–
<b>S7.11 contributions – under a plan</b>	<b>14,997</b>	<b>5,563</b>	<b>–</b>	<b>–</b>	<b>513</b>	<b>(3,022)</b>	<b>–</b>	<b>18,051</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>14,997</b>	<b>5,563</b>	<b>–</b>	<b>–</b>	<b>513</b>	<b>(3,022)</b>	<b>–</b>	<b>18,051</b>	<b>–</b>
S64 contributions	23,030	2,222	–	–	763	(1,234)	–	24,781	–
<b>Total contributions</b>	<b>38,027</b>	<b>7,785</b>	<b>–</b>	<b>–</b>	<b>1,276</b>	<b>(4,256)</b>	<b>–</b>	<b>42,832</b>	<b>–</b>

(1) Opening balances have been reclassified following a comprehensive review of prior year contribution plan movements in the reporting period.

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 2022 <sup>1</sup>	Contributions received during the year (Cash)	Contributions received during the year - Non-cash Land	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
<b>CONTRIBUTIONS PLAN – ROADS</b>									
Road plan (old plan)	817	–	–	–	26	2	–	849	–
Roads (current plan)	8,757	3,831	–	–	288	(2,256)	–	10,616	–
<b>Total</b>	<b>9,574</b>	<b>3,831</b>	<b>–</b>	<b>–</b>	<b>314</b>	<b>(2,254)</b>	<b>–</b>	<b>11,465</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – CAR PARKING</b>									
Ballina	784	–	–	–	26	–	–	810	–
Lennox Head	216	27	–	–	7	–	–	250	–
Alstonville Village Centre	13	–	–	–	–	–	–	13	–
<b>Total</b>	<b>1,013</b>	<b>27</b>	<b>–</b>	<b>–</b>	<b>33</b>	<b>–</b>	<b>–</b>	<b>1,073</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – OPEN SPACE AND COMMUNITY FACILITIES</b>									
Open Spaces and Community Facilities	2,241	1,194	–	–	76	(592)	–	2,919	–
<b>Total</b>	<b>2,241</b>	<b>1,194</b>	<b>–</b>	<b>–</b>	<b>76</b>	<b>(592)</b>	<b>–</b>	<b>2,919</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – HEAVY HAULAGE</b>									
Shire Wide	827	277	–	–	29	(168)	–	965	–
<b>Total</b>	<b>827</b>	<b>277</b>	<b>–</b>	<b>–</b>	<b>29</b>	<b>(168)</b>	<b>–</b>	<b>965</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN – WOLLONGBAR URBAN EXPANSION AREA</b>									
Link Road works	–	8	–	–	–	(8)	–	–	–
<b>Total</b>	<b>–</b>	<b>8</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(8)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>CONTRIBUTIONS PLAN - CUMBALUM URBAN RELEASE AREA PRECINCT A (CURA A)</b>									
CURA A	1,342	226	–	–	61	–	–	1,629	–
<b>Total</b>	<b>1,342</b>	<b>226</b>	<b>–</b>	<b>–</b>	<b>61</b>	<b>–</b>	<b>–</b>	<b>1,629</b>	<b>–</b>

(1) Opening balances have been reclassified following a comprehensive review of prior year contribution plan movements in the reporting period.

## G4-3 S64 contributions

### Section 64 – Water

Shire Wide	11,646	730	–	–	370	(1,216)	–	11,530	–
<b>Total</b>	<b>11,646</b>	<b>730</b>	<b>–</b>	<b>–</b>	<b>370</b>	<b>(1,216)</b>	<b>–</b>	<b>11,530</b>	<b>–</b>

### Section 64 – Wastewater

Shire Wide	11,384	1,492	–	–	393	(18)	–	13,251	–
<b>Total</b>	<b>11,384</b>	<b>1,492</b>	<b>–</b>	<b>–</b>	<b>393</b>	<b>(18)</b>	<b>–</b>	<b>13,251</b>	<b>–</b>



## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022      2021		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>3,050</b>	<b>2.61%</b>	0.46%	5.37%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>116,656</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>102,389</b>	<b>69.17%</b>	65.71%	64.08%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>148,023</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>71,892</b>	<b>2.61x</b>	2.95x	2.70x	> 1.50x
Current liabilities less specific purpose liabilities	<b>27,592</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>34,191</b>	<b>3.30x</b>	2.85x	3.18x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>10,368</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>2,578</b>	<b>4.14%</b>	4.25%	4.22%	< 10.00%
Rates and annual charges collectable	<b>62,254</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>125,477</b>	<b>11.54</b>	12.67	13.12	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>10,872</b>	<b>months</b>	months	months	months

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

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

## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Wastewater Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(3.49)%</b>	(4.34)%	<b>5.64%</b>	(3.41)%	<b>21.55%</b>	18.76%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>61.25%</b>	58.46%	<b>91.15%</b>	86.64%	<b>87.51%</b>	80.16%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>2.52x</b>	2.87x	<b>39.73x</b>	27.60x	<b>2.42x</b>	2.87x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>4.36x</b>	3.65x	∞	∞	<b>2.05x</b>	1.97x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>3.80%</b>	3.97%	<b>9.83%</b>	10.18%	<b>3.38%</b>	3.36%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>15.92 months</b>	11.03 months	∞	18.34 months	<b>0.00</b>	15.48 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

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

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

**End of the audited financial statements**



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Ballina Shire Council

To the Councillors of Ballina Shire Council

### Opinion

I have audited the accompanying financial statements of Ballina Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, 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 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

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

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

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

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



Quentin Wong  
Delegate of the Auditor-General for New South Wales

27 October 2023  
SYDNEY



Councillor Sharon Cadwallader  
Mayor  
Ballina Shire Council  
PO Box 450  
BALLINA NSW 2478

Contact: Quentin Wong  
Phone no: 02 9275 7454  
Our ref: R008-16585809-45995

27 October 2023

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2023  
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 2023 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 2023 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

	2023	2022	Variance
	\$m	\$m	%
Rates and annual charges revenue	59.5	58.0	 2.6
Grants and contributions revenue	45.7	47.7	 4.2
Operating result from continuing operations	39.2	27.5	 42.5
Net operating result before capital grants and contributions	7.8	(4.1)	 290.2

Rates and annual charges revenue (\$59.5 million) increased by \$1.5 million (2.6%) in 2022–23 largely due to a rate peg increase of 2.0%.

Grants and contributions revenue (\$45.7 million) decreased by \$2.0 million (4.2%) in 2022–23 due to:

- decrease of \$6.7 million of developer dedications recognised during the year
- decrease of \$4.8 million of grants received for natural disasters
- increase of \$5.4 million of grants received for other roads and bridges upgrades
- increase of \$2.7 million of grants received for recreation and culture projects
- increase of \$0.7 million of financial assistance grant funding

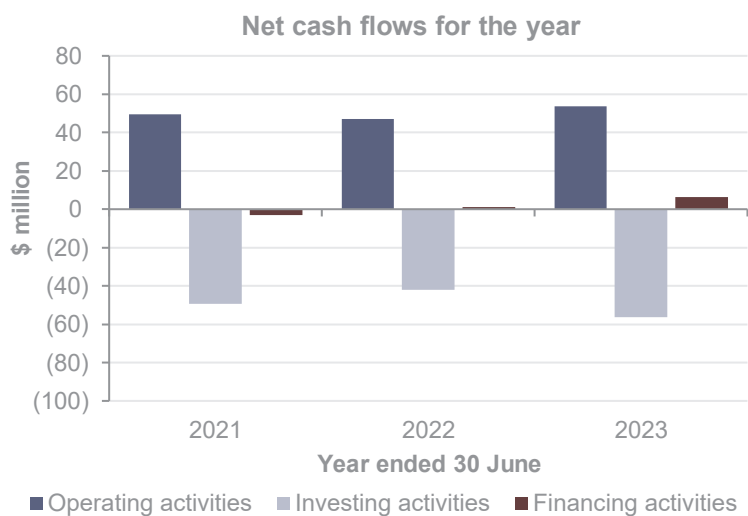
The Council's operating result from continuing operations (\$39.2 million including depreciation, amortisation and impairment expense of \$27.5 million) was \$11.7 million higher than the 2021–22 result. This is due to the above, and:

- increase of \$1.0 million in materials and services expenditure
- increase of \$3.4 million in employee benefits and on costs
- increase of \$1.9 million in other income
- increase of \$4.3 million in user charges and fees revenue
- increase of \$4.2 million in net gain from the disposal of assets
- decrease of \$4.8 million in net loss from the disposal of assets
- increase of \$1.3 million in depreciation, amortisation and impairment of non-financial assets expense.

The net operating result before capital grants and contributions (\$7.8 million) was \$11.9 million higher than the 2021–22 result.

## STATEMENT OF CASH FLOWS

- Net cash provided by operating activities increased by \$6.5 million (13.8%).
- Net cash used in investing activities increased by \$14.4 million (34.3%). This is a result of increased capital expenditure (\$12.2 million) and a net increase in the purchase of financial investments (\$9.6 million), offset by an increase in sale of real estate assets (\$8.3 million).
- Net cash provided by financing activities increased by \$5.3 million. This is due to new borrowings taken out during 2022–23.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>134.8</b>	<b>116.7</b>	Externally restricted balances increased by \$4.0 million primarily due to: <ul style="list-style-type: none"> <li>• increase in specific purpose unexpended grants by \$3.3 million</li> <li>• increase in developer contributions by \$4.9 million</li> <li>• decrease in deposits and retentions by \$1.9 million</li> <li>• decrease in wastewater services by \$1.7 million.</li> </ul> Internal allocations are determined by council policies or decisions, which are subject to change. Internally allocated cash and investments has increased by \$12.9 million. Airport and property reserves have increased by \$12.8 million.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	81.4	77.4	
• Internal allocations	49.6	36.7	

# PERFORMANCE

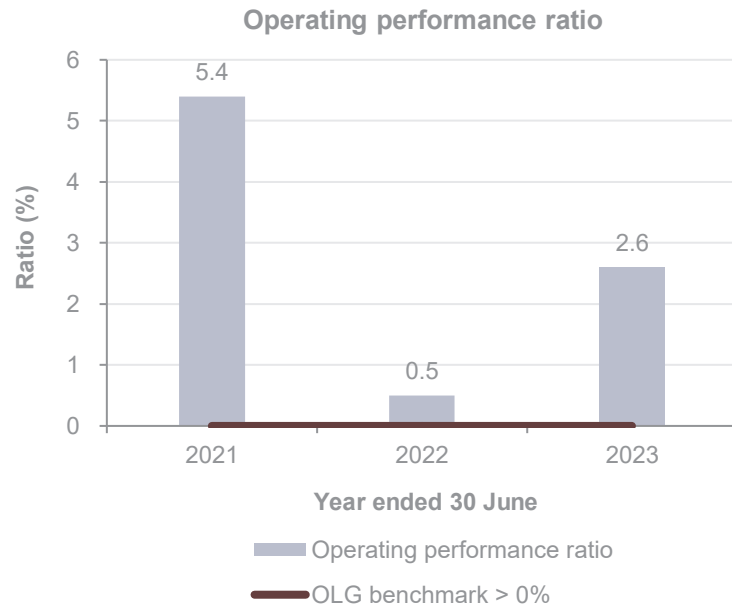
## Performance measures

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

### Operating performance ratio

The Council exceeded the benchmark for the current reporting period.

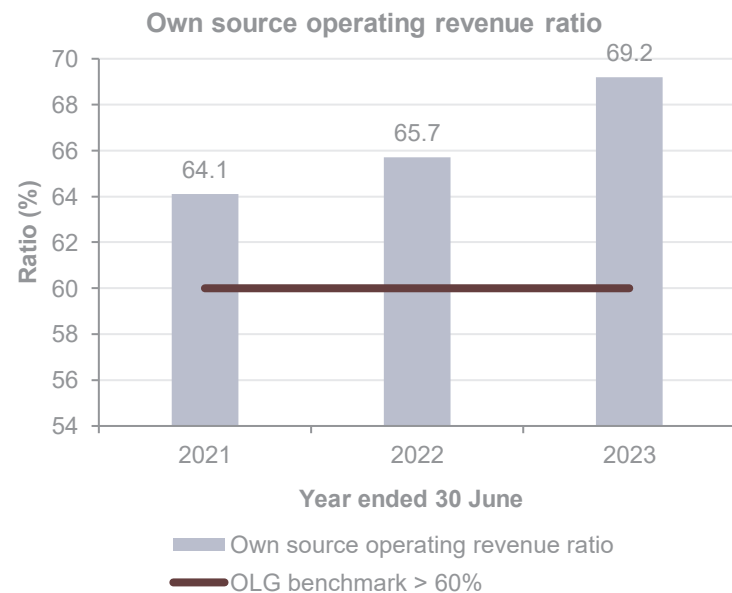
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

The Council exceeded the benchmark for the current reporting period.

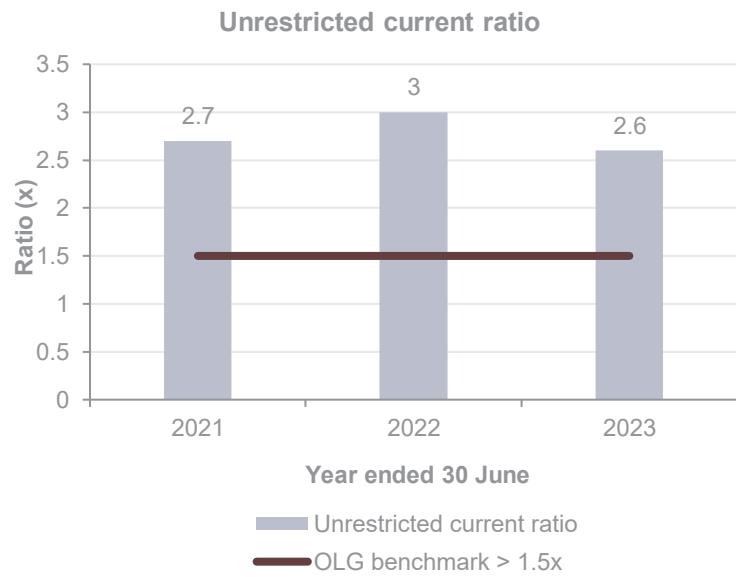
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60%.



### Unrestricted current ratio

The Council exceeded the benchmark for the current reporting period.

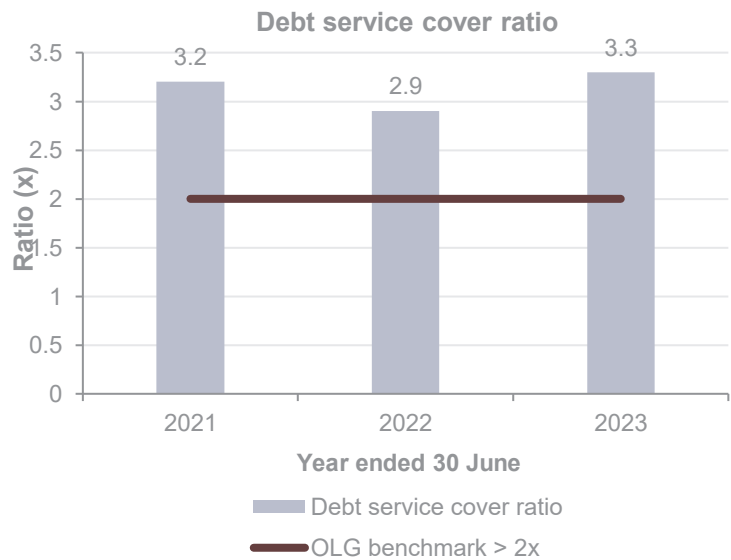
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

The Council exceeded the benchmark for the current reporting period.

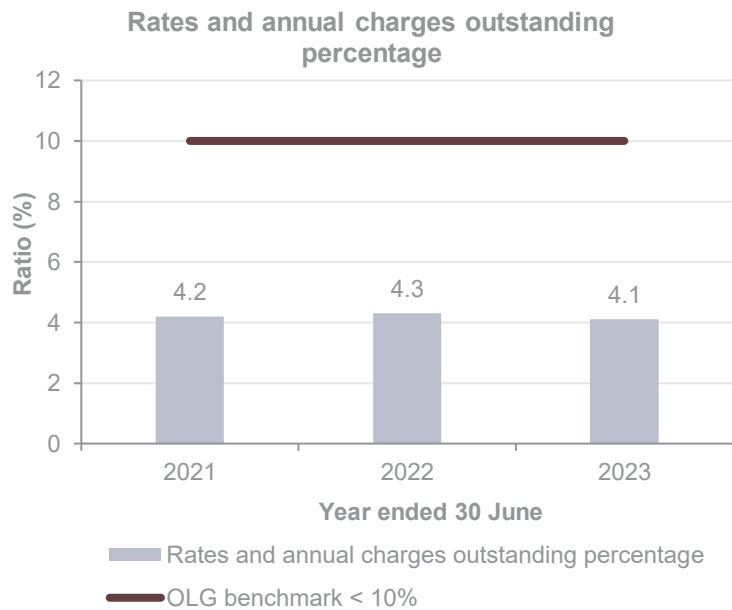
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

The Council met the benchmark for the current reporting period.

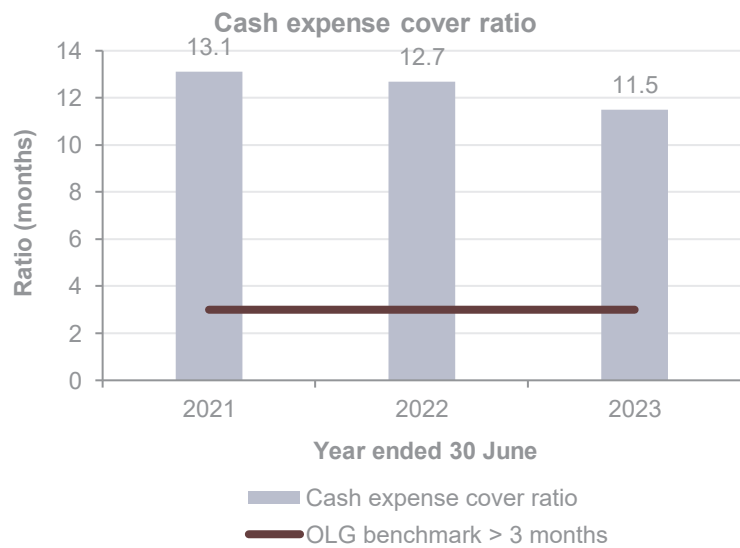
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10% for regional and rural councils.



### Cash expense cover ratio

The Council exceeded the benchmark for the current reporting period.

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



### Infrastructure, property, plant and equipment renewals

Council's asset renewal expenditure in the 2022–23 year was \$33.7 million (2022: \$20.9 million). Council's major infrastructure projects relate to Kingsford Smith redevelopment, Ballina Byron Gateway Airport terminal and runway upgrades and River Street Stages 3&4.

## OTHER MATTERS

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.

A handwritten signature in black ink, appearing to read 'Quentin Wong', with a horizontal line underneath.

Quentin Wong

Delegate of the Auditor-General for New South Wales

# Ballina Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023

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*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 2023

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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 2023

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#### 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:

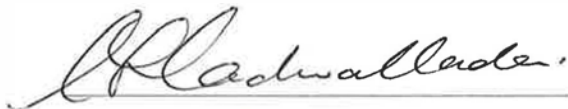
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government'
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality'
- the Local Government Code of Accounting Practice and Financial Reporting
- 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 26 October 2023.



Sharon Cadwallader

**Mayor**

26 October 2023



Eoin Johnston

**Deputy Mayor**

26 October 2023



Paul Hickey

**General Manager**

26 October 2023



Linda Coulter

**Responsible Accounting Officer**

26 October 2023

## Ballina Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	4,427	4,206
User charges	8,604	7,756
Fees	972	912
Interest and investment income	854	155
Grants and contributions provided for operating purposes	156	179
<b>Total income from continuing operations</b>	<b>15,013</b>	<b>13,208</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,440	2,563
Materials and services	1,825	1,888
Depreciation, amortisation and impairment	1,784	1,762
Water purchase charges	7,894	7,360
Calculated taxation equivalents	50	36
Net loss on disposal of assets	21	850
Other expenses	224	86
<b>Total expenses from continuing operations</b>	<b>14,238</b>	<b>14,545</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>775</b>	<b>(1,337)</b>
Grants and contributions provided for capital purposes	1,287	1,830
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>2,062</b>	<b>493</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>2,062</b>	<b>493</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(194)	–
<b>Surplus (deficit) after tax</b>	<b>1,868</b>	<b>493</b>
<b>Plus accumulated surplus</b>	<b>54,722</b>	<b>54,229</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	50	36
– Corporate taxation equivalent	194	–
<b>Less:</b>		
– Tax equivalent dividend paid	(50)	(36)
<b>Closing accumulated surplus</b>	<b>56,784</b>	<b>54,722</b>
<b>Return on capital %</b>	<b>0.9%</b>	<b>(1.7)%</b>
<b>Subsidy from Council</b>	<b>2,820</b>	<b>46</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,868	493
Less: capital grants and contributions (excluding developer contributions)	(1,287)	(1,830)
<b>Surplus for dividend calculation purposes</b>	<b>581</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>291</b>	<b>–</b>

## Ballina Shire Council

### Income Statement of wastewater business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	19,392	19,144
User charges	1,535	1,389
Interest and investment income	890	150
Grants and contributions provided for operating purposes	155	225
Other income	979	883
<b>Total income from continuing operations</b>	<b>22,951</b>	<b>21,791</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	4,204	4,241
Borrowing costs	2,788	2,999
Materials and services	6,277	5,583
Depreciation, amortisation and impairment	4,358	4,584
Net loss on disposal of assets	17	366
Calculated taxation equivalents	48	46
Debt guarantee fee (if applicable)	506	510
Other expenses	377	295
<b>Total expenses from continuing operations</b>	<b>18,575</b>	<b>18,624</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>4,376</b>	<b>3,167</b>
Grants and contributions provided for capital purposes	3,098	5,114
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>7,474</b>	<b>8,281</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>7,474</b>	<b>8,281</b>
Less: corporate taxation equivalent [based on result before capital]	(1,094)	(792)
<b>Surplus (deficit) after tax</b>	<b>6,380</b>	<b>7,489</b>
<b>Plus accumulated surplus</b>	<b>141,267</b>	<b>132,476</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	48	46
– Debt guarantee fees	506	510
– Corporate taxation equivalent	1,094	792
<b>Less:</b>		
– Tax equivalent dividend paid	(48)	(46)
<b>Closing accumulated surplus</b>	<b>149,247</b>	<b>141,267</b>
<b>Return on capital %</b>	<b>2.5%</b>	<b>2.4%</b>
<b>Subsidy from Council</b>	<b>4,309</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	6,380	7,489
Less: capital grants and contributions (excluding developer contributions)	(1,094)	(5,114)
<b>Surplus for dividend calculation purposes</b>	<b>5,286</b>	<b>2,375</b>
<b>Potential dividend calculated from surplus</b>	<b>2,643</b>	<b>1,188</b>

## Ballina Shire Council

### Income Statement of airport business activity

for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>Income from continuing operations</b>		
User charges	9,017	6,556
Grants and contributions provided for operating purposes	503	955
Other income	5	36
<b>Total income from continuing operations</b>	<b>9,525</b>	<b>7,547</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,132	1,051
Borrowing costs	235	176
Materials and services	4,868	3,529
Depreciation, amortisation and impairment	1,178	1,087
Calculated taxation equivalents	12	6
Debt guarantee fee (if applicable)	83	49
<b>Total expenses from continuing operations</b>	<b>7,508</b>	<b>5,898</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>2,017</b>	<b>1,649</b>
Grants and contributions provided for capital purposes	3,554	2,257
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>5,571</b>	<b>3,906</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>5,571</b>	<b>3,906</b>
Less: corporate taxation equivalent [based on result before capital]	(504)	(412)
<b>Surplus (deficit) after tax</b>	<b>5,067</b>	<b>3,494</b>
<b>Plus accumulated surplus</b>	<b>26,896</b>	<b>22,935</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	12	6
– Debt guarantee fees	83	49
– Corporate taxation equivalent	504	412
<b>Add:</b>		
<b>Closing accumulated surplus</b>	<b>32,562</b>	<b>26,896</b>
<b>Return on capital %</b>	<b>3.4%</b>	<b>3.9%</b>
<b>Subsidy from Council</b>	<b>409</b>	<b>–</b>

## Ballina Shire Council

### Income Statement of land development business activity

for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>Income from continuing operations</b>		
User charges	1,716	1,020
Interest and investment income	121	2
Proceeds from disposal - real estate assets	8,259	–
<b>Total income from continuing operations</b>	<b>10,096</b>	<b>1,022</b>
<b>Expenses from continuing operations</b>		
Borrowing costs	237	105
Materials and services	3,351	48
Calculated taxation equivalents	189	173
Debt guarantee fee (if applicable)	88	55
<b>Total expenses from continuing operations</b>	<b>3,865</b>	<b>381</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>6,231</b>	<b>641</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>6,231</b>	<b>641</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>6,231</b>	<b>641</b>
Less: corporate taxation equivalent [based on result before capital]	(1,558)	(160)
<b>Surplus (deficit) after tax</b>	<b>4,673</b>	<b>481</b>
<b>Plus accumulated surplus</b>	<b>11,247</b>	<b>10,608</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	189	173
– Debt guarantee fees	88	55
– Corporate taxation equivalent	1,558	160
<b>Less:</b>		
– Dividend paid	(200)	(230)
<b>Closing accumulated surplus</b>	<b>17,555</b>	<b>11,247</b>

## Ballina Shire Council

### Income Statement of landfill and resource recovery business activity

for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>Income from continuing operations</b>		
User charges	11,002	11,358
Interest and investment income	76	15
Grants and contributions provided for operating purposes	82	82
Other income	381	147
<b>Total income from continuing operations</b>	<b>11,541</b>	<b>11,602</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,887	1,710
Materials and services	9,922	9,048
Depreciation, amortisation and impairment	1,173	960
Net loss from the disposal of assets	–	246
Calculated taxation equivalents	11	9
<b>Total expenses from continuing operations</b>	<b>12,993</b>	<b>11,973</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,452)</b>	<b>(371)</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(1,452)</b>	<b>(371)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(1,452)</b>	<b>(371)</b>
<b>Surplus (deficit) after tax</b>	<b>(1,452)</b>	<b>(371)</b>
<b>Plus accumulated surplus</b>	<b>115</b>	<b>477</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	11	9
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>(1,326)</b>	<b>115</b>
<b>Return on capital %</b>	<b>(8.0)%</b>	<b>(2.1)%</b>
<b>Subsidy from Council</b>	<b>2,179</b>	<b>962</b>



## Ballina Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	17,957	18,170
Receivables	2,925	2,417
Other	819	56
<b>Total current assets</b>	<b>21,701</b>	<b>20,643</b>
<b>Non-current assets</b>		
Investments	1,633	2,958
Receivables	453	535
Other	–	–
Infrastructure, property, plant and equipment	89,418	80,971
<b>Total non-current assets</b>	<b>91,504</b>	<b>84,464</b>
<b>Total assets</b>	<b>113,205</b>	<b>105,107</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	174	174
Payables	–	53
Employee benefit provisions	197	230
<b>Total current liabilities</b>	<b>371</b>	<b>457</b>
<b>Non-current liabilities</b>		
Employee benefit provisions	19	11
<b>Total non-current liabilities</b>	<b>19</b>	<b>11</b>
<b>Total liabilities</b>	<b>390</b>	<b>468</b>
<b>Net assets</b>	<b>112,815</b>	<b>104,639</b>
<b>EQUITY</b>		
Accumulated surplus	56,784	54,722
Revaluation reserves	56,031	49,917
<b>Total equity</b>	<b>112,815</b>	<b>104,639</b>

## Ballina Shire Council

### Statement of Financial Position of wastewater business activity

as at 30 June 2023

\$ '000	2023	2022
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	21,897	21,074
Receivables	1,580	1,435
Other	860	79
<b>Total current assets</b>	<b>24,337</b>	<b>22,588</b>
<b>Non-current assets</b>		
Investments	1,979	3,431
Receivables	735	75
Infrastructure, property, plant and equipment	285,402	261,782
<b>Total non-current assets</b>	<b>288,116</b>	<b>265,288</b>
<b>Total assets</b>	<b>312,453</b>	<b>287,876</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	331	332
Payables	57	159
Borrowings	3,939	3,114
Employee benefit provisions	631	711
<b>Total current liabilities</b>	<b>4,958</b>	<b>4,316</b>
<b>Non-current liabilities</b>		
Borrowings	36,863	40,802
Employee benefit provisions	53	32
<b>Total non-current liabilities</b>	<b>36,916</b>	<b>40,834</b>
<b>Total liabilities</b>	<b>41,874</b>	<b>45,150</b>
<b>Net assets</b>	<b>270,579</b>	<b>242,726</b>
<b>EQUITY</b>		
Accumulated surplus	149,247	141,267
Revaluation reserves	121,332	101,459
<b>Total equity</b>	<b>270,579</b>	<b>242,726</b>

## Ballina Shire Council

### Statement of Financial Position of airport business activity

as at 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	9,969	1,284
<b>Total current assets</b>	<b>9,969</b>	<b>1,284</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	66,203	47,052
<b>Total non-current assets</b>	<b>66,203</b>	<b>47,052</b>
<b>Total assets</b>	<b>76,172</b>	<b>48,336</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	748	1,067
Employee benefit provisions	125	124
<b>Total current liabilities</b>	<b>873</b>	<b>1,191</b>
<b>Non-current liabilities</b>		
Borrowings	15,147	4,395
<b>Total non-current liabilities</b>	<b>15,147</b>	<b>4,395</b>
<b>Total liabilities</b>	<b>16,020</b>	<b>5,586</b>
<b>Net assets</b>	<b>60,152</b>	<b>42,750</b>
<b>EQUITY</b>		
Accumulated surplus	32,562	26,896
Revaluation reserves	27,590	15,854
<b>Total equity</b>	<b>60,152</b>	<b>42,750</b>

## Ballina Shire Council

### Statement of Financial Position of land development business activity

as at 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,909	(689)
<b>Total current assets</b>	<b>2,909</b>	<b>(689)</b>
<b>Non-current assets</b>		
Inventories	9,906	11,756
Investment property	8,740	7,500
<b>Total non-current assets</b>	<b>18,646</b>	<b>19,256</b>
<b>Total assets</b>	<b>21,555</b>	<b>18,567</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	4,000	146
<b>Total current liabilities</b>	<b>4,000</b>	<b>146</b>
<b>Non-current liabilities</b>		
Borrowings	-	7,174
<b>Total non-current liabilities</b>	<b>-</b>	<b>7,174</b>
<b>Total liabilities</b>	<b>4,000</b>	<b>7,320</b>
<b>Net assets</b>	<b>17,555</b>	<b>11,247</b>
<b>EQUITY</b>		
Accumulated surplus	17,555	11,247
<u>Total equity</u>	<u>17,555</u>	<u>11,247</u>

## Ballina Shire Council

### Statement of Financial Position of landfill and resource recovery business activity

as at 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,327	2,723
<b>Total current assets</b>	<b>2,327</b>	<b>2,723</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	18,090	16,303
<b>Total non-current assets</b>	<b>18,090</b>	<b>16,303</b>
<b>Total assets</b>	<b>20,417</b>	<b>19,026</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Remediation provision	6,433	6,511
<b>Total non-current liabilities</b>	<b>6,433</b>	<b>6,511</b>
<b>Total liabilities</b>	<b>6,433</b>	<b>6,511</b>
<b>Net assets</b>	<b>13,984</b>	<b>12,515</b>
<b>EQUITY</b>		
Accumulated surplus	(1,326)	115
Revaluation reserves	15,310	12,400
<b>Total equity</b>	<b>13,984</b>	<b>12,515</b>

## 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 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Water supply business activity

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

##### b. Wastewater business activity

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

##### c. Airport business activity

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

##### d. Land development business activity

The construction of industrial and residential land estates. Council is progressively developing an industrial estate at Wollongbar and another in Ballina. Council also has residential land inventory at Wollongbar.

##### e. Landfill and resource recovery business activity

The Waste Management Centre is located at Southern Cross Drive Ballina. The Waste Management Centre receives, disposes and recycles waste that is brought to the centre from private and commercial sources. It also includes the collection of commercial waste in the Ballina Shire by Council but does not include the collection of domestic waste in Ballina Shire by Council.

### 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 – **25%**

Land tax – the first \$822,000 of combined land values attracts **0%**. For the combined land values in excess of \$822,000 up to \$5,026,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,026,000 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 and 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 relevant corporate income tax rate, currently 25%

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

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

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.



## Note – 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:

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**Operating result before capital income + interest expense**

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

### (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 wastewater business is permitted to pay annual dividends from their water supply or wastewater 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 2023 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 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 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and 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 2023, 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 2022–23 (LG Code).

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

## Basis for Opinion

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

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

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

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

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

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

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

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the 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 2023 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Quentin Wong', with a horizontal line underneath.

Quentin Wong  
Delegate of the Auditor-General for New South Wales

27 October 2023  
SYDNEY

# Ballina Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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*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 2023

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#### **Special Schedules:**

Permissible income for general rates

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Report on infrastructure assets as at 30 June 2023

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## Ballina Shire Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	26,418	27,313
Plus or minus adjustments <sup>2</sup>	b	342	327
<b>Notional general income</b>	c = a + b	<b>26,760</b>	<b>27,640</b>
<b>Permissible income calculation</b>			
Rate peg percentage	e	2.00%	3.90%
Plus rate peg amount	i = e x (c + g)	535	1,078
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>27,295</b>	<b>28,718</b>
Plus (or minus) last year's carry forward total	l	24	(27)
Less valuation objections claimed in the previous year	m	(33)	-
<b>Sub-total</b>	n = (l + m)	<b>(9)</b>	<b>(27)</b>
<b>Total permissible income</b>	o = k + n	<b>27,286</b>	<b>28,691</b>
Less notional general income yield	p	27,313	28,690
<b>Catch-up or (excess) result</b>	q = o - p	<b>(27)</b>	<b>1</b>
Income lost due to reduction in valuation claimed	r	-	-
<b>Carry forward to next year <sup>4</sup></b>	t = q + r + s	<b>(27)</b>	<b>1</b>

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916 (NSW).
- (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 2024.

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 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

### Other Information

The Council's annual report for the year ended 30 June 2023 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 2023'.

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

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to / from the Schedule.



Quentin Wong  
Delegate of the Auditor-General for New South Wales

27 October 2023  
SYDNEY

## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance <sup>a</sup>	2022/23 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						
<b>Buildings</b>	Amenities/Toilets	549	700	100	281	54,267	68,676	35.0%	48.0%	17.0%	0.0%	0.0%	
	Civic	318	350	300	295	29,973	41,289	27.0%	61.0%	11.0%	1.0%	0.0%	
	Community Centres & Halls	105	100	450	496	33,964	46,145	34.0%	60.0%	6.0%	0.0%	0.0%	
	Operational	905	750	450	451	48,778	72,504	32.0%	43.0%	25.0%	0.0%	0.0%	
	<b>Sub-total</b>	<b>1,877</b>	<b>1,900</b>	<b>1,300</b>	<b>1,523</b>	<b>166,982</b>	<b>228,614</b>	<b>32.4%</b>	<b>51.2%</b>	<b>16.2%</b>	<b>0.2%</b>	<b>0.0%</b>	
<b>Other structures</b>	Other structures	978	700	500	242	36,442	54,345	31.0%	54.0%	12.0%	1.0%	2.0%	
	Swimming Pools	–	–	100	114	11,827	12,898	95.0%	5.0%	0.0%	0.0%	0.0%	
	<b>Sub-total</b>	<b>978</b>	<b>700</b>	<b>600</b>	<b>356</b>	<b>48,269</b>	<b>67,243</b>	<b>43.3%</b>	<b>44.6%</b>	<b>9.7%</b>	<b>0.8%</b>	<b>1.6%</b>	
<b>Roads</b>	Sealed roads	550	600	2,000	2,406	317,870	443,438	56.0%	31.0%	9.0%	3.0%	1.0%	
	Unsealed roads	100	95	465	526	20,187	25,270	85.0%	0.0%	0.0%	0.0%	15.0%	
	Bridges	598	625	125	167	40,881	63,600	16.0%	64.0%	17.0%	2.0%	1.0%	
	Footpaths/Cycleways	62	75	150	200	44,254	52,417	78.0%	20.0%	1.0%	1.0%	0.0%	
	Kerb & Gutter	16	15	–	–	38,956	61,006	30.0%	43.0%	25.0%	2.0%	0.0%	
	Bulk earthworks	–	–	–	–	180,873	182,225	100.0%	0.0%	0.0%	0.0%	0.0%	
	Road Furniture	227	175	25	–	40,041	51,613	69.0%	17.0%	12.0%	2.0%	0.0%	
	<b>Sub-total</b>	<b>1,553</b>	<b>1,585</b>	<b>2,765</b>	<b>3,299</b>	<b>683,062</b>	<b>879,569</b>	<b>63.3%</b>	<b>25.4%</b>	<b>8.3%</b>	<b>2.0%</b>	<b>1.0%</b>	
<b>Water supply network</b>	Treatment Plants	339	350	50	28	3,329	6,536	26.0%	2.0%	69.0%	3.0%	0.0%	
	Pump Stations	24	110	60	–	2,240	2,918	73.0%	19.0%	5.0%	3.0%	0.0%	
	Reservoirs	502	625	50	71	16,153	23,294	66.0%	6.0%	24.0%	4.0%	0.0%	
	Water Connections	242	195	125	–	3,728	6,784	1.0%	99.0%	0.0%	0.0%	0.0%	
	Pipelines	6,819	7,250	1,000	988	50,358	110,330	19.0%	0.0%	73.0%	8.0%	0.0%	
	<b>Sub-total</b>	<b>7,926</b>	<b>8,530</b>	<b>1,285</b>	<b>1,087</b>	<b>75,808</b>	<b>149,862</b>	<b>26.8%</b>	<b>5.9%</b>	<b>60.6%</b>	<b>6.7%</b>	<b>0.0%</b>	

## Ballina Shire Council

## Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance <sup>a</sup>	2022/23 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						
<b>Sewerage network</b>	Treatment	4,116	3,500	1,150	1,249	76,093	111,316	54.0%	9.0%	32.0%	3.0%	2.0%	
	Pumping Stations	1,667	1,450	900	925	40,376	62,544	49.0%	11.0%	37.0%	0.0%	3.0%	
	Mains	1,189	1,200	700	593	115,449	162,912	26.0%	66.0%	7.0%	0.0%	1.0%	
	Recycled Water	–	–	150	296	23,393	27,323	83.0%	17.0%	0.0%	0.0%	0.0%	
	<b>Sub-total</b>	<b>6,972</b>	<b>6,150</b>	<b>2,900</b>	<b>3,063</b>	<b>255,311</b>	<b>364,095</b>	<b>42.8%</b>	<b>35.4%</b>	<b>19.3%</b>	<b>0.9%</b>	<b>1.6%</b>	
<b>Stormwater drainage</b>	Pollution Control	–	5	25	–	9,053	9,859	97.0%	3.0%	0.0%	0.0%	0.0%	
	Outfall Structures	3	10	20	–	273	451	31.0%	33.0%	20.0%	16.0%	0.0%	
	Reticulation – Pipe	149	220	350	454	54,955	87,332	30.0%	38.0%	32.0%	0.0%	0.0%	
	Reticulation – Pit	52	40	30	–	22,319	34,311	34.0%	38.0%	28.0%	0.0%	0.0%	
	Culverts	145	110	50	–	9,446	16,212	36.0%	15.0%	32.0%	17.0%	0.0%	
	<b>Sub-total</b>	<b>349</b>	<b>385</b>	<b>475</b>	<b>454</b>	<b>96,046</b>	<b>148,165</b>	<b>36.0%</b>	<b>33.1%</b>	<b>28.9%</b>	<b>1.9%</b>	<b>0.1%</b>	
<b>Total – all assets</b>	<b>19,655</b>	<b>19,250</b>	<b>9,325</b>	<b>9,782</b>	<b>1,325,478</b>	<b>1,837,548</b>	<b>49.5%</b>	<b>30.3%</b>	<b>17.4%</b>	<b>1.9%</b>	<b>0.9%</b>		

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

## Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

## Ballina Shire Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2023	2023	2022	2021	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>33,746</b>	<b>145.16%</b>	94.50%	69.62%	> 100.00%
Depreciation, amortisation and impairment	<b>23,248</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>19,655</b>	<b>1.40%</b>	1.52%	1.51%	< 2.00%
Net carrying amount of infrastructure assets	<b>1,406,441</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>9,782</b>	<b>104.90%</b>	94.69%	98.76%	> 100.00%
Required asset maintenance	<b>9,325</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>19,250</b>	<b>1.05%</b>	1.08%	0.84%	
Gross replacement cost	<b>1,837,548</b>				

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

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

## Ballina Shire Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>165.32%</b>	111.96%	<b>106.52%</b>	93.50%	<b>77.74%</b>	32.14%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>0.45%</b>	0.49%	<b>9.49%</b>	11.69%	<b>2.52%</b>	2.17%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>109.57%</b>	92.91%	<b>84.59%</b>	90.07%	<b>105.62%</b>	100.12%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>0.35%</b>	0.36%	<b>5.59%</b>	5.78%	<b>1.63%</b>	1.56%	

(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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