

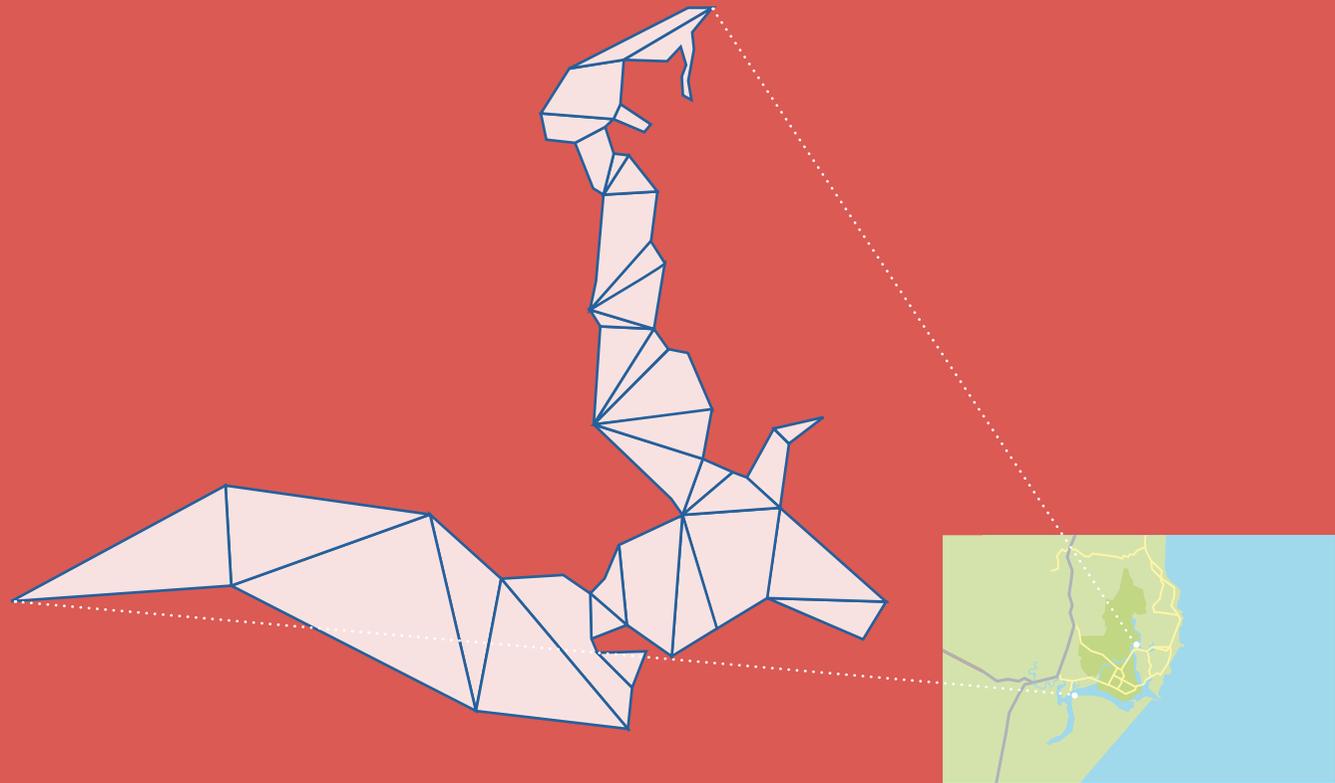
annual report.

2021-2022

ballina
shire council



annual report **2021/22**



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 2021/22. This year was like no other. In many ways it has been a mixture of joy and sadness for our community.

On the one hand it's been a joy to see the return of community activities and events, such as the NAIDOC Week march and enjoy the freedom of family gatherings, social outings, and travel.

On the other hand, the devastating February-March floods brought much sadness to our community, with more than 600 homes and businesses impacted in Ballina Shire alone.

Despite this, our community's generosity of spirit has shone through.

I am so proud of our community and applaud the many local community organisations and individuals who have gone above and beyond to help our flood-impacted residents recover.

Council worked hand-in-hand with various agencies to set up evacuation centres, the Flood Recovery Centre, and Distribution Hub. We have also supported agencies to establish temporary housing sites at Wollongbar, Ballina, and Wardell.

It is only by working together – at all levels of government, along with charities, community groups and businesses – that we have come this far.

Despite this year's challenges and the significant resources required for flood recovery, Council has managed to deliver many of the projects as planned in our Delivery Program/Operational Plan.

Over this reporting period 2021/22 the following projects were completed:

- Wollongbar District Park
- Junior playground at Pop Denison Park
- Ross Park upgrade and Stage 1 of the Lennox Village Vision project
- River Street Duplication between Burns Point Ferry Road and Barlows Road
- Airport Boulevard, carpark and terminal upgrades for Ballina Byron Gateway Airport
- Reconstruction of Kays Lane, Russelton Estate, Wollongbar
- Wollongbar Urban Expansion Area - Stage 3
- Lighthouse Parade safety upgrade
- Tintenbar Intersection safety upgrade.



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

We provided \$55,000 in community donations to assist community and sporting groups and we took action to protect and preserve our beautiful environment.

This includes adopting Council's Climate Change Policy to use 100% renewable electricity and reduce operational emissions to net zero by 2030. As solar power forms part of our strategy to reach these targets, we installed solar systems installed at Alstonville and Wardell Wastewater Treatment Plants.

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
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Cr Stephen McCarthy
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DEPUTY MAYOR



Cr Eoin Johnston
 p 0407 416 149
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WARD C



Cr Simon Chate
 p 0419 593 233
 e simon.chate@ballina.nsw.gov.au



Cr Nigel Buchanan
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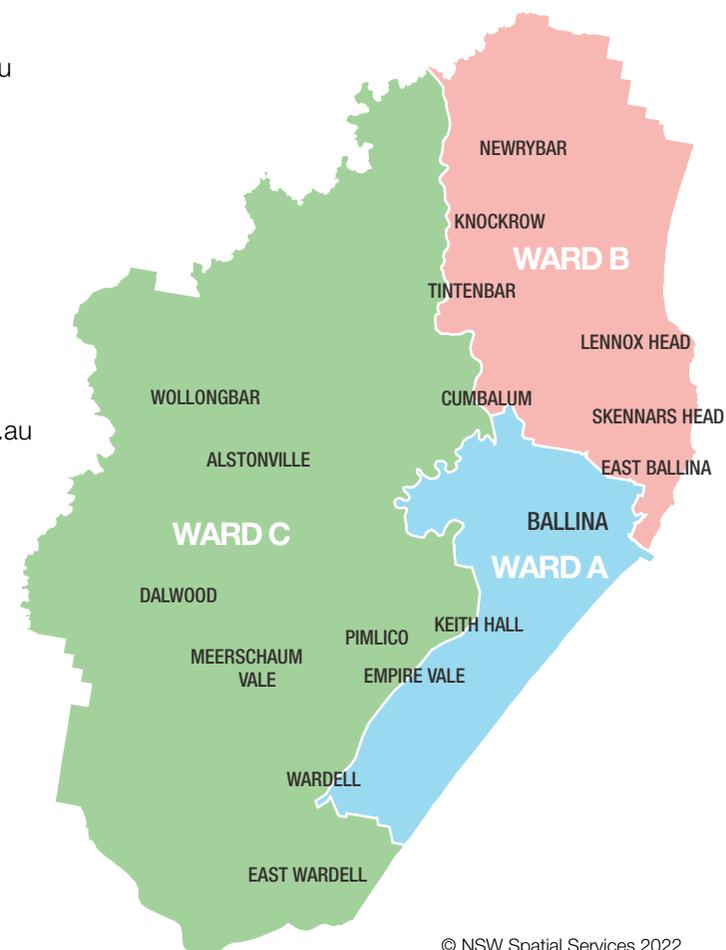
WARD B



Cr Eva Ramsey
 p 0419 542 905
 e eva.ramsey@ballina.nsw.gov.au



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



© NSW Spatial Services 2022.
 This map is illustrative and not to scale.

getting involved

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

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

COUNCIL MEETINGS

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

- view council meetings via the livestream on Council's website.
- making a deputation on an agenda item. Deputations are allocated five minutes to address Council and are limited to one speaker in the affirmative and one in the negative for each agenda item. Deputations can also be made 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

Livestreaming council meetings

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

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 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



Council notices

Publish weekly notices on council's website 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

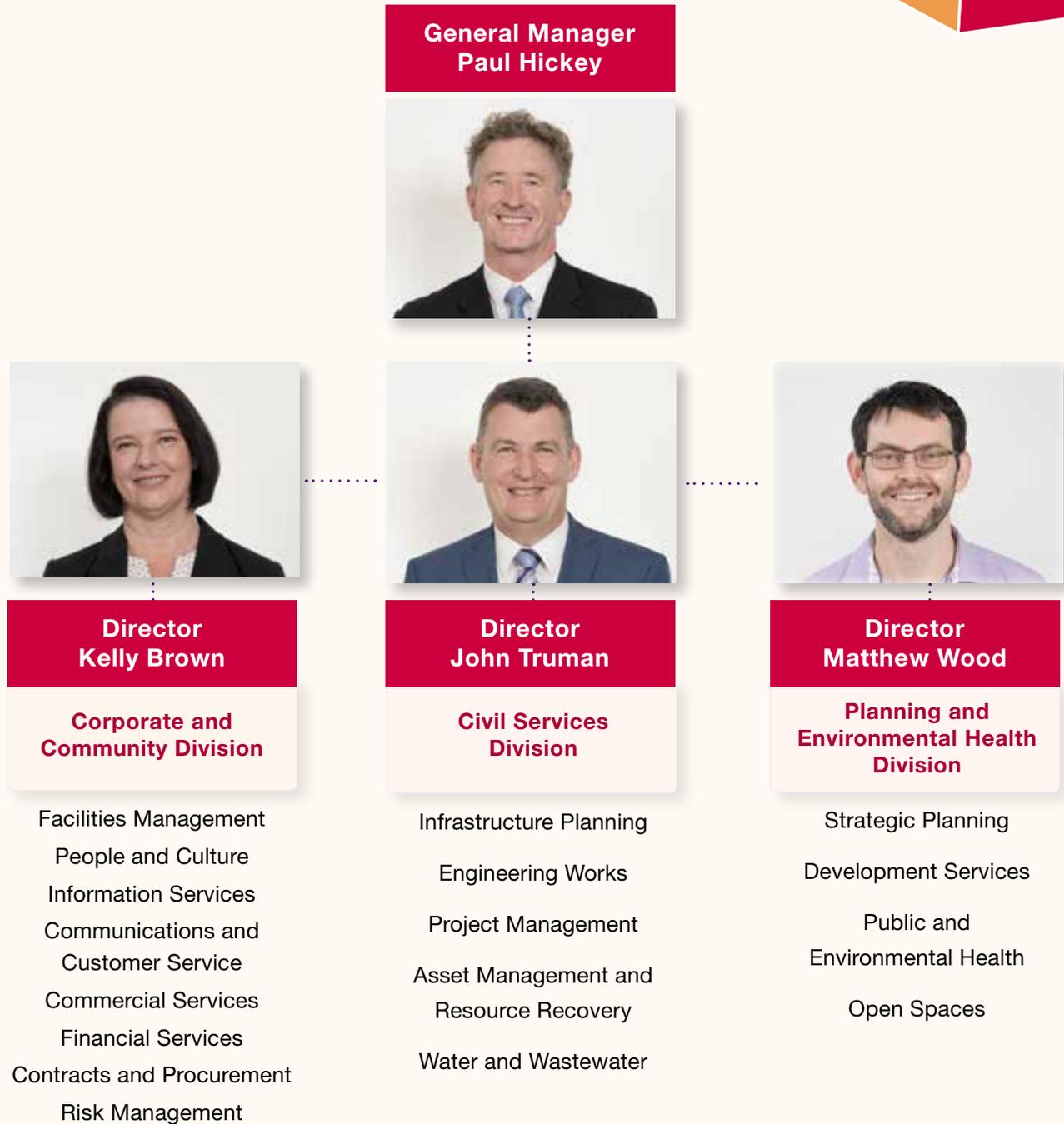
Social media

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

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

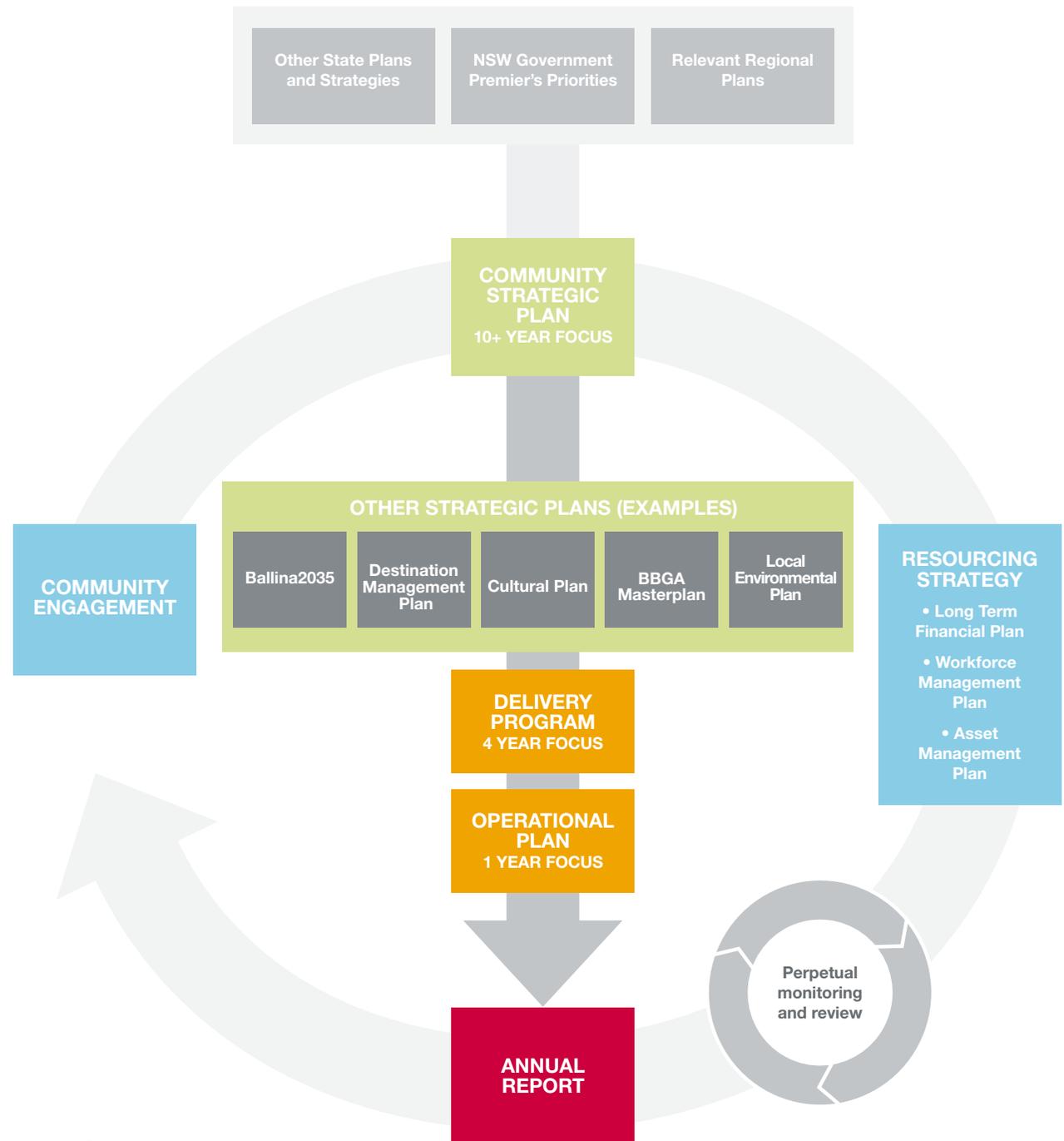
our team

Our team includes 366 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.

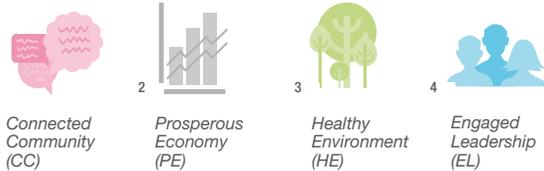


ipr framework

“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 2021/22 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 2022. 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

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

OUR ECONOMY¹

Ballina Shire's Annual Gross Regional Product is estimated at \$2.18 billion and we support almost 4,724² local businesses which provide 17,373 local jobs.

The highest proportion of jobs in the shire are in the services sector, with 17.2 percent of the workforce employed in health care and social assistance jobs and 12.9 percent employed in the retail sector.

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

1 NIEIR 2021
2 ABS 2021

OUR COMMUNITY³

Between 2022 and 2036 the Ballina Shire population is forecast to increase by approximately 6,924 persons, or 13.1% growth, at an average annual change of 1%.

Our population in 2022 was 44,314 people and this is expected to increase to about 51,238 by 2036 when over 34% of our residents are expected to be over the age of 65 years.

We are proud of our cultural heritage, with 3.3% of our residents identifying as Aboriginal and Torres Strait Islanders.

3 Forecast.id data

An aerial photograph of a solar farm under construction. The solar panels are arranged in a zigzag pattern. A yellow tractor is positioned near the center of the array. Several workers in safety gear are visible in the background. The image has a warm, orange-toned overlay. In the top right corner, there are abstract geometric shapes in shades of orange and purple.

01

*our
achievements +
progress*

achievements 2021/22



This is a snapshot of achievements in Ballina Shire for 2021/22, it includes works commenced and completed. For a complete look at our progress refer to the Quarterly Review for June 2022 (Appendix 1)

connected community

- ▶ Opening of Wollongbar District Park
- ▶ Worked with all agencies to establish Flood Recovery Centre
- ▶ Establish Distribution Hub with volunteer support for flood-impacted residents
- ▶ New footpaths for:
 - Quays Drive, West Ballina
 - River Street, West Ballina
 - Suvia Street, East Ballina
 - Grandview Street, East Ballina
 - Shelly Beach Road, East Ballina
 - Canal Road, Ballina
- ▶ Provided \$84,000 in community donations to assist community and sporting groups in 2021/22.



engaged leadership



- ▶ Commenced community engagement on:
 - Kingsford Smith Masterplan
 - Cawarra Park Masterplan
 - Lennox Head Strategic Plan
- ▶ New website and branding for Ballina Byron Gateway Airport
- ▶ New Emergency Dashboard emergency.ballina.nsw.gov.au
- ▶ Launch of NSW Planning Portal

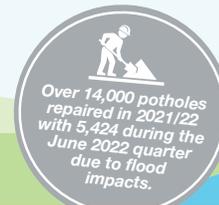
healthy environment



- ▶ Adoption of Council's Climate Change Policy to use 100% renewable electricity and reduce operational to net-zero emissions by 2030
- ▶ Installation of a combined 150kW solar system at Alstonville and Wardell Wastewater Treatment Plants
- ▶ Launch of Koala Friendly Farms Publication
- ▶ Commence program to replace 4,000 water meters over the next two years
- ▶ Launch of Water Outage webpage

prosperous economy

- ▶ Lennox Village Vision, Stage 1, undergrounding of power and water renewal
- ▶ Completion of River Street Duplication Road Construction (Stage 2)
- ▶ Completion of Airport Boulevard, statement entry
- ▶ Include Barlows Road Link in the Roads Contribution Plan
- ▶ Upgrade of Lighthouse Parade
- ▶ Reconstruction of Kays Lane, Russelton Estate, Wollongbar
- ▶ Safety Upgrade of Tintenbar Intersection
- ▶ Completion of Wollongbar Urban Expansion Area - Stage 3



01

our progress



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

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

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

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

- Achieved 
- Substantially achieved 
- Not achieved 



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), 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+

We built new \$15million community swimming pools in Ballina and Alstonville, included 50m and 25m enclosable heated pools, access ramps, kids splash areas and new amenities for Ballina. New amenities delivered for Alstonville in 2019/20.



A random survey of 500 residents reveals 93% are 'somewhat satisfied' with Council's performance, our overall rating of 3.96 out of 5 is higher than the NSW average.



We constructed a shared path between Angels Beach and Sharpes Beach to improve access to our coastal environment.

We also launched the Bundjalung Cultural Ways Interpretive Signage project in East Ballina.



We issued 96 grants to eligible residents through the Wollongbar Landbuyer subsidy scheme.



Council continues to comply with the NSW Government's Fit for the Future program and received a temporary special rate variation approval for 2018/19 and 2019/20.



We completed new \$8million Wollongbar Sportsfields, which includes tennis and netball courts, rugby and AFL fields as well as clubhouse amenities.



We finalised and implemented our Floodplain Risk Management Plan.



We implemented actions as part of the Ballina Major Regional Centre Strategy 2035, including the construction of the coastal shared path, preparation of an economic development strategy and planning an indoor sports facility.



We established a local asbestos policy to guide Council in dealing with matters related to asbestos.



Council constructed Airport Boulevard an impressive entrance to the Ballina Byron Gateway Airport.



Completed improvements to Shaws Bay precinct and Lake Ainsworth as part of the Coastal Zone Management Plan actions.



MAJOR ACHIEVEMENTS 2016 - 2021



We installed a multi-court facility at Porter Park in West Ballina and installed new playground equipment at Rubiton, Fawcett and Bulwinkel Parks.



We launched Ignite Studios @ the Northern Rivers Community Gallery as a shared workspace for arts and arts learning.



Council commenced construction of Wollongbar District Park and Pop Denison Park playgrounds.



We continue to install recycled water connections, now in use at 2,277 properties.



Enhanced purchasing processes reducing paper and improving auditing.



Council launched a new shared paths and cycleway touring map including education on dog-friendly areas in our Shire.



We commenced live streaming of Council meetings.



Introduced Community Recycling Centres to recycle common household items such as batteries and ink cartridges.



Constructed the new Ballina Indoor Sports Centre featuring two international standard indoor courts as well as meeting rooms.



Launched the Love it or Lose it water education campaign and won a LGNSW Excellence in Communications award.



Council introduced online planning applications via the NSW Planning Portal.



02

*statutory
information*

02

statutory information

councillor attendance

Cr David Wright was the popularly elected Mayor from the September 2016 Local Government Election to 4 December 2021. Cr Sharon Cadwallader is the current popularly elected Mayor elected in December 2021.

The Deputy Mayor from September 2020 to September 2021 was Cr Sharon Cadwallader. The Deputy Mayor from September 2021 to December 2021 was Cr Ben Smith. Cr Eoin Johnston is the current Deputy Mayor until September 2023.



COUNCILLOR	ORDINARY MEETINGS BEFORE ELECTION #5	ORDINARY MEETINGS AFTER ELECTION #6
Ex Cr David Wright *	5	
Cr Phillip Meehan	5	6
Cr Stephen McCarthy	5	6
Ex Cr Nathan Willis *	3	
Cr Sharon Cadwallader	5	6
Ex Cr Keith Williams *	5	
Cr Jeff Johnson	5	6
Ex Cr Sharon Parry *	5	
Ex Cr Ben Smith *	5	
Cr Eoin Johnston	5	6
Cr Kiri Dicker **		6
Cr Simon Chate **		6
Cr Nigel Buchanan **		5
Cr Eva Ramsey **		5
Cr Rod Bruem **		6

* Outgoing Councillor - did not stand or was not elected at the 2021 Local Government Election.

** Incoming Councillor - elected at the 2021 Local Government Election.

councillor expenses and facilities

LG REG cl 217 (1)(a1)

The Mayoral and Councillor fees for the reporting period totalled \$706,527, of which \$281,186 was for the Local Government Elections in December 2021. 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		86,228
Councillor fees		213,201
Mayor Vehicle Expenses		12,000
Local Election Expenses		281,186
Civic Activities/Functions/Meetings		50,039
Insurance		42,508
General Travel Expenses		3,829
Information and Communication Technology		5,548
Home Office		439
Incidentals/Newspapers		1,097
Professional Development and Corporate Training		9,352
Carer		1,100
TOTAL		706,527

councillor training and professional development

LG REG cl 186

Councillors Kiri Dicker, Simon Chate, Stephen McCarthy and Eva Ramsey completed the LGNSW Understanding Local Government Finances for Councillors course.

Cr Simon Chate attended the NSW Coastal Conference 2022.

Crs Kiri Dicker and Eva Ramsey completed the LGNSW Speed Reading course.

Cr Kiri Dicker also completed an Authentic You Masterclass and LGNSW Chairing and Effective Meeting Procedure for Councillors.

COUNCILLOR ATTENDANCE AT INDUCTION SESSION	CR SHARON CADWALLADER	CR KIRI DICKER	CR SIMON CHATE	CR JEFF JOHNSON	CR EOIN JOHNSTON	CR STEPHEN MCCARTHY	CR NIGEL BUCHANAN	CR EVA RAMSEY	CR PHILLIP MEEHAN	CR ROD BRUEM
20/1/22 Civil Services Division briefing	✓	✓	✓		✓	✓	✓	✓	✓	✓
1/2/22 Corporate and Community Division briefing	✓	✓	✓		✓	✓		✓	✓	✓
3/2/22 Planning and Environmental Health Division briefing	✓	✓	✓		✓	✓		✓	✓	✓
8/2/22 Roles and Responsibilities (Lindsay Taylor Lawyers)	✓	✓		✓		✓	✓	✓		✓
10/2/22 Cr Access to Information Social Media and Confidentiality (Lindsay Taylor Lawyers)		✓	✓	✓		✓		✓		
15/2/22 Integrated Planning and Reporting	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17/2/22 LTFP and Capital Expenditure program	✓	✓	✓		✓	✓	✓	✓	✓	✓
Bus Tours of Shire	✓	✓	✓		✓	✓		✓		✓
8/6/22 Enterprise Risk Management (Statewide Mutual)	✓		✓			✓		✓		✓
21/6/22 Model Code of Conduct and Complaints Handling (Lindsay Taylor Lawyers)			✓		✓	✓		✓		
21/6/22 Pecuniary and Non-Pecuniary Conflicts of Interest and Bias (Lindsay Taylor Lawyers)		✓	✓		✓	✓		✓		

staffing profile

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

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 25 May 2022 included:

- 271 (full time)
- 38 (part time)
- 7 (casual)
- 1 (fixed term contract)
- 12 (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:

\$1,035,960 for the period 2021/22 financial year.

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

- General Manager \$352,240
- Other senior staff (combined) \$683,720.

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 2021	
DIVISION	2021/22 STAFF
CORPORATE AND COMMUNITY	
Communications and Customer Service	22
Financial Services	14
Information Services	19
People and Culture	7
Commercial Services	10
Facilities Management	27
SUB TOTAL	99
PLANNING AND ENVIRONMENTAL HEALTH	
Development Services	28
Public and Environmental Health	18
Strategic Planning	10
Open Spaces	46
SUB TOTAL	101
CIVIL SERVICES	
Infrastructure Planning	19
Engineering Works	73
Water and Wastewater	48
Resource Recovery	20
Project Management	6
SUB TOTAL	166
TOTAL	366

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 2021/22 Council achieved the following management plan strategies, objectives and targets:

- Council has consulted with local secondary schools to promote and deliver its 'Try-a-Trade' program. The key aim of this program is to encourage female students with an aptitude and interest to consider a career in mechanical, electrical, carpentry and concreting trades or in the Water and Waste Water functions, Engineering or in Civil Construction operational roles.
- Council encourages applicants who identify as Aboriginal or Torres Strait Islander for all vacant roles and partners with local training and recruitment service providers to increase the number of applications from females applicants, ATSI and people with a disability.
- Councils 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 embedding its core values throughout the organization, including the value of respect. This has resulted in employees' professional standards of conduct reflecting those values. Values and cultural alignment is a key consideration during Council's recruitment processes.
- All new staff were inducted through Council's online onboarding program and face to face induction delivery, both of which includes information on EEO expectations.

achievements 2021/22

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 2022 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 2021 to 30 June 2022.

local government environmental upgrade agreement

LGA s54P

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 2021/22.

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

2012/13 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Roads Construction			
River Drive, East Wardell	393,401	393,401	Reconstruction of failed pavement
Rural Roads	82,104	82,104	Road reseals
Rural Roads	28,495	28,495	Heavy patching
Footpaths/Cycleways			
Skennars Head to Angels Beach	9,300	9,300	Shared path
Buildings and Facilities			
Depot	7,100	7,100	Depot workshop extension and roof refurbishment
total expenditure	520,400	520,400	

2013/14 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Roads Construction			
Brooklet Road, Newrybar	31,097	31,097	Reconstruction of failed pavement
Rural Roads	120,000	120,000	Heavy patching
Rural Roads	257,143	257,143	Road reseals
Urban Roads	217,760	217,760	Heavy patching
Footpaths/Cycleways			
Skennars Head to Angels Beach	8,000	8,000	Shared path
Buildings and Facilities			
Depot	4,800	4,800	Depot workshop extension and roof refurbishment
total expenditure	638,800	638,800	

special variation to general income (cont')

LGA s508A

2015/16 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Pools Loan			
Repayment of pools loan	559,000	559,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
Operating Deficit			
Funding to reduce operating deficit	68,000	68,000	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	627,000	627,000	

2016/17 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Pools			
Repayment of pools loan	460,000	460,000	Council completed the major refurbishment of Ballina and Alstonville pools during 2017/18. The first loan was taken in June 2016/17 with two subsequent loans taken during 2017/18. The special variation funds are being used to repay loans taken out to finance the work.
Operating Deficit			
Funding to reduce operating deficit	44,000	44,000	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	504,000	504,000	

special variation to general income (cont')

LGA s508A

2018/19 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Roads Construction			
Riverbank Road, Pimlico	236,741	236,741	Reconstruction of failed pavement
Wardell Road, Lynwood and Dalwood	33,093	33,093	Reconstruction of failed pavement
Teven Road, Teven	397,167	397,167	Reconstruction of failed pavement
Rural Roads	97,099	97,099	Road reseals
Buildings and Facilities			
Depot	161,000	161,000	Depot workshop extension and roof refurbishment
Open Spaces			
Wollongbar District Park	290,000	290,000	New district park
Environment			
Healthy Waterways Program	334,850	334,850	Implement actions and progress studies under the Lake Ainsworth CMP, North Creek CMP, Richmond River CMP and Shaws Bay CZP. Other projects include Development of Teven land along Maguires and Houghlahans Creek revegetation and restoration works and Keith Hall/Mobbs Bay Water Quality Study
Unspent monies	3,050	3,050	Placed into reserve for future Healthy Waterways programs
total expenditure	1,553,000	1,553,000	

special variation to general income (cont')

LGA s508A

2019/20 RATE RISE

expenditure items	income from special variation	actual expense to date	comment
Roads Construction			
Stewart Street, Lennox Head	99,905	99,905	Reconstruction of failed pavement
Rural Roads	65,094	65,094	Heavy patching
Rural Roads	32,901	32,901	Road reseals
Buildings and Facilities			
Depot	136,000	136,000	Depot workshop extension and roof refurbishment
Open Spaces			
Wollongbar District Park	219,000	219,000	New district park
Stormwater			
Allison Avenue, Lennox Head	204,278	204,278	Stormwater
Martin Street, Ballina	42,496	42,496	Stormwater
Wollongbar Sports Field Access Road	9,296	9,296	Stormwater
Duck Creek Mountain Road, Alstonville	9,701	9,701	Stormwater
Riverside Drive, West Ballina	21,529	21,529	Stormwater
total expenditure	840,200	840,200	

rates and charges debt recovery

LG REG cl 132

The table adjacent is a summary of rates and charges legal debt recovery action statistics from 2020/21 to 2021/22. Proceedings to recover outstanding rates were suspended during 2020/21 due to the COVID-19 pandemic.

The 2021/22 rates, charges and interest written off totalled \$29,161.41.

	2020/21 RATES/CHARGES	2021/22 RATES/CHARGES	2020/21 DEBTORS	2021/22 DEBTORS
Statements of Claim issued	0	64	0	1
Number of assessments currently with debt recovery agency	0	0	1	2
Balance payable on assessments currently managed by debt recovery agency at 30 June	0	0	\$12,724	\$13,765
Total assessments referred to debt recovery agency for recovery action during financial year	0	359	1	4
Total principal amount referred to debt recovery agency for recovery action during financial year	0	\$1,016,533	\$12,724	\$28,911
Legal costs incurred (recoverable from ratepayers)	-\$3,890	\$43,878	0	0

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
1719	Harelec Services	Alstonville and Wardell Wastewater Treatment Plants Solar PV	\$322,377
1477	Quickway	Angels Beach Drive / Bangalow Road Intersection Upgrade	\$2,587,002
1504	Hazell Bros Pty Ltd	Ballina Byron Gateway Airport - Carpark Upgrade	\$2,582,339
1523	Lloyd Group	Ballina Byron Gateway Airport Terminal Expansion Project	\$2,057,179
1505	Cds Worldwide Pty Ltd	BBGA - Supply & Install Access Control Equipment	\$595,976
1487	Richmond Resource Recovery	Collection and Disposal of Waste and Recycling for Council Facilities	Schedule of Rates
1967	Executive Collections	Debt Recovery Services	Schedule of Rates
1460	KO&Co Architecture	Design Services - Alstonville Cultural Centre	\$294,074
1508	Pitt & Sherry (Operations) Pty Ltd	Design Services Runway Overlay & Apron Extension - BBGA	\$422,010
1511-1	Dynasaw Tree Services	Horticulture & Arboriculture Services - Panel Contract	Schedule of Rates
1511-4	Eviron Group	Horticulture & Arboriculture Services - Panel Contract	Schedule of Rates
1511-5	Inspiration Trees Pty Ltd	Horticulture & Arboriculture Services - Panel Contract	Schedule of Rates
1511-3	Stump N Grind	Horticulture & Arboriculture Services - Panel Contract	Schedule of Rates
1511-2	Swing Tree Service	Horticulture & Arboriculture Services - Panel Contract	Schedule of Rates
1515	Pro Bore Sheriff Pty Ltd	Lennox Head Village Vision - Underboring Works	\$275,791
1749	Sam The Paving Man Pty Ltd	Lennox Village Vision - Installation of Concrete and Natural Stone Unit Pavers	\$546,570
1451A	Pebblecrete Insitu Pty Ltd	Lennox Village Vision - Manufacture and Delivery of Concrete & Natural Stone Pavers	\$720,735
1421	Greenwood Landscape Management	Lennox Village Vision - Ross Park Landscape Works	\$762,920
1473	R&B Dredging Pty Ltd	Maintenance Dredging - Ballina Quays	\$239,692
1474	Hydrosphere Consulting	Martin Street Boat Harbour - Investigation & Design	\$149,280
1393	Hydrosphere Consulting	North Creek Hydrological Study and Water Quality Monitoring	\$476,200
1485	Soilco	Processing of Organic Waste Material	Schedule of Rates
1528	Solo Resource Recovery	Provision for FOGO Kerbside Collection Services	Schedule of Rates
1763	Grant Thornton	Provision for Internal Audit Services	Schedule of Rates
1517	Cav Security	Security Services	Schedule of Rates

contracts awarded (cont)

LG REG cl 217(1)(a2)

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMT(\$) EXCL GST
1502	Northernair Pty Ltd	Servicing of HVAC (AirCon/Heating) Assets	Schedule of Rates
1716-1	All Pavement Solutions Asphalt	Sprayed Bituminous Surfacing Works - Panel Contract	Schedule of Rates
1716-2	Boral Asphalt	Sprayed Bituminous Surfacing Works - Panel Contract	Schedule of Rates
1716-3	New South Wales Spray Seal Pty Ltd	Sprayed Bituminous Surfacing Works - Panel Contract	Schedule of Rates
1206	Interflow Pty Ltd	Storm Water Rehabilitation Works	\$668,104
1472-1	Boral Resources (Country) Pty Ltd	Supply & Delivery of Pre-Mixed Concrete	Schedule of Rates
1472-2	Holcim (Australia) Pty Ltd	Supply & Delivery of Pre-Mixed Concrete	Schedule of Rates
1472-3	Nucon Pty Ltd	Supply & Delivery of Pre-Mixed Concrete	Schedule of Rates
1478-1	Action Sands	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1478-2	Ballina Sands Pty Limited	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1478-3	Boral Resources (Country) Pty Ltd	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1478-4	Holcim (Australia) Pty Ltd	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1478-5	Kis Quarries	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1478-6	Richmond Sand & Gravel Landscaping - Ballina	Supply & Delivery of Quarry Products and Fill Sand	Schedule of Rates
1968	Omega Chemicals	Supply and Delivery of Liquid Aluminium Sulphate in bulk	\$256,000
1486	Synergy Resource Management Pty Ltd	Supply and install playground and associated park infrastructure - Pop Denison Park	\$699,623
1711-1	Boral Asphalt	Supply and Laying of Asphalt - Panel Contract	Schedule of Rates
1711-2	Rpq Asphalt Pty Ltd	Supply and Laying of Asphalt - Panel Contract	Schedule of Rates
1518-1	Altus Traffic Pty. Ltd.	Traffic Control Services - Panel Contract	Schedule of Rates
1518-2	East Coast Traffic Control	Traffic Control Services - Panel Contract	Schedule of Rates
1518-3	Go Traffic Pty Ltd	Traffic Control Services - Panel Contract	Schedule of Rates
1518-4	Jha Recruitment & Staff@Work	Traffic Control Services - Panel Contract	Schedule of Rates
1518-5	Lack Group Traffic Pty Ltd	Traffic Control Services - Panel Contract	Schedule of Rates
1518-6	The Control Group	Traffic Control Services - Panel Contract	Schedule of Rates
1518-7	Traffic Control Services Pty Ltd	Traffic Control Services - Panel Contract	Schedule of Rates

contracts awarded (cont)

LG REG cl 217(1)(a2)

REF	CONTRACTOR	NATURE OF GOODS/SERVICES	AMT(\$) EXCL GST
1518-8	Workforce Road Services Pty Ltd	Traffic Control Services - Panel Contract	Schedule of Rates
1512-1	Ballina Concrete Pumping	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-2	Ballina Pipeline Constructions Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-3	Civil Rent Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-4	Earthworks Landscaping	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-5	Field Directional Drilling	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-6	Greenstar Earthmoving Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-7	Hazell Bros	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-8	Pipe Management Australia	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-9	Simple Plant Hire Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-10	Smith Plant Hire (Nsw) Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-11	Solo Resource Recovery	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-12	Summerland Environmental Services	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-13	Tallow Tree Services	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-14	Total Drain Cleaning Services Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-15	Universal Cranes	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-16	Wilson Excavations And Truck Hire	Truck/Plant Hire - Panel Contract	Schedule of Rates
1512-17	Wr & Wr Assets Pty Ltd	Truck/Plant Hire - Panel Contract	Schedule of Rates
1493	Precision Civil Infrastructure Pty. Ltd.	Upgrade of the Alstonville WWTP Inlet Works	\$1,577,925
1410	Ledonne Constructions Pty Limited	West Ballina Recycled Water Scheme	\$2,072,288

legal proceedings and results

LG REG cl 217(1)(a)3

DEVELOPMENT REGULATORY FUNCTIONS

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

During the year Council recovered significant costs from court cases and compliance action, albeit costs do not recover all expenses incurred, with the major items being from:

- Intrapac Aureus Contributions case \$31,000
- Palmlake Works (DA 2018/321) \$182,000
- Gemlife (DA 2020/192) \$140,000

CASE REF	COSTS 2021/22	ACTION	STATUS
Intrapac Skennars Head Pty Ltd v BSC	32,000	Land and Environment Court – Class 1 Appeal Proceedings – Challenge to deemed refusal of modification application relating to developer contributions payable under conditions of consent for development application 2017/244. The appeal was dismissed by the Court with an Order that the modification application to reduce the developer contributions be refused. Intrapac subsequently lodged an appeal. The appeal was dismissed and costs of appeal awarded to Council.	Finalised
BSC v The Beach	4,000	Land and Environment Court – Class 4 Civil Enforcement Proceedings. The Class 4 proceedings were discontinued at the agreement of both parties following the issue of two development consents and a building information certificate. Penalty infringement notices were subsequently issued.	Finalised
Palm Lake Works v BSC	3,000	Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application 2018/321. The initial appeal by the applicant was upheld. Council subsequently appealed this decision in the NSW L&E Court. This Council appeal was successful and upheld. The applicant lodged a notice of discontinuance which concluded the matter. Council received \$181,700 in costs reimbursement.	Finalised
Jason and Joanne White v BSC	7,100	Land and Environment Court – Class 1 Appeal Proceedings – Challenge refusal of development application 2018/381. Council's refusal was upheld and the appeal dismissed on 29 October 2021.	Finalised
Griffani and Griffani v BSC	3,600	Land and Environment Court – Class 1 Appeal Proceedings – Challenge Council's refusal of development application 2019/30. The applicant amended their proposal to delete the temporary use of the land for a wedding ceremony. On 29 October 2021 the Court upheld the appeal and granted consent to the amended proposal.	Finalised
Planners North v BSC	307,300	Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application DA 2020/192 for a 300 home Manufactured Home Estate, River Street, West Ballina. In November 2021 the Court dismissed the appeal and DA 2020/192 was determined by refusal. Council was awarded costs and received \$140,000 (ex GST) in settlement of the costs.	Finalised
Impact Property Consultancy Pty Ltd v BSC	0	Land and Environment Court – Two Class 2 Appeal Proceedings – Challenging deemed refusals of two s.68 LG Act applications to development consents 2018/51 and 2020/284 (The Crest, Lennox Head) and a Class 1 Appeal challenging deemed refusal of DA 2021/420 (The Crest). The matter is listed for a s.34 conciliation conference on 1 December 2022.	Ongoing
David Snashall v BSC	0	Land and Environment Court – Class 1 Appeal Proceedings – Challenge deemed refusal of development application 2021/605. The matter is listed for a s.34 conciliation conference and hearing on 1-2 December 2022.	Ongoing
Monica and Allan Anderson v BSC	13,700	Land and Environment Court - Class 1 Appeal Proceedings - Challenge to Council's refusal of DA 2020/49. The Court upheld Council's refusal.	Finalised
Compliance	22,800	19 Old Pacific Highway, Newrybar	
Compliance	37,100	Swimming pools	
Compliance	40,400	Other compliance, insurance and planning agreements	

legal proceedings and results (cont)

LG REG cl 217(1)(a)3

CONTRACT DISPUTES

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

CONTRACT	DETAILS	STATUS
Haslin Constructions	Completion of Contract not awarded for Ballina Wastewater Treatment Plant Design as works are not considered to be defect free. Contractor disputes this position. The Expert Determination and proceedings are continuing.	Finalised

PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY

During this period, legal proceeding costs paid by Council (being payment of excess of claims) associated with public liability insurance claim representation was approximately \$51,052 and \$3,515 for professional indemnity.

INDUSTRIAL RELATIONS

During this period, there was nil 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 2021/22.

- Epiq Community Facilities Planning Agreement (July 2020) - a combined community sporting facility was constructed in accordance with the agreement
- 74 Ballina Street Lennox Head Planning Agreement (June 2020)
- 550 – 578 River Street West Ballina (Burns Point Ferry Road) – (June 2017) - development has progressed consistent with the associated planning agreement for this land.
- 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(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 2021/22 were charged as per Council's adopted fees and charges.

developer contributions and levies

EPA Reg 2021 cl 218

For the 2021/22 financial year Council received \$7,189,000 in section 7.11 contributions and levies and expended \$7,206,400 under the following contribution plans:

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

Contribution expenditure is outlined in the Appendix 6.

PROJECT DESCRIPTION	ESTIMATED COST	AMOUNT(\$) EXPENDED
Land acquisition, Playing fields and courts construction	\$5,012,411	
Land acquisition, Embellishment of the district park	\$2,475,519	
Land acquisition, Construction of community centre	\$1,120,300	
Land acquisition, Construction of playing fields access road north of Sandy Flat Road and Box Culverts	\$1,884,396	
Pacific Highway road works - Ross Lane Interchange Roundabouts and Overbridge	\$10,900,000	
Indoor sports and events complex	\$9,350,000	\$1,170,000
Ballina district parks embellishment	\$2,500,000	\$645,000
Lennox Head playing fields embellishment	\$1,794,000	
Plateau playing fields embellishment	\$1,300,000	
New and upgraded playgrounds	\$2,600,000	\$917,000
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 218

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	\$47,000
Link Road	\$2,818,000	\$128,000
Western Arterial	\$34,845,328	
Western Arterial (Land Component)	\$829,850	
River Street Fisheries Creek Bridge to Tweed Street - Four Laning	\$4,276,201	\$24,100
Tamarind Drive, North Creek Road to Kerr Street - Four Laning	\$7,884,246	\$34,800
River Street, Upgrade Fisheries Creek Bridge	\$5,879,777	
Tamarind Drive, Duplication of North Creek Canal Bridge - Separate Two Lanes	\$4,409,832	
River Street, Fisheries Creek Bridge to Southern Interchange of Bypass - Four Laning	\$10,543,508	\$1,000,300
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	\$127,300
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	
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	

developer contributions and levies (cont)

EPA Reg 2021 cl 218

PROJECT DESCRIPTION	ESTIMATED COST	AMOUNT(\$) EXPENDED
Tamarind Drive to Southern Cross Drive - Right Turn Ban	\$173,721	
North Creek Road / Reservoir Road / Hutley Drive, Traffic calming	\$3,073,520	
River Street / Cherry Street Roundabout	\$1,282,860	
River Street / Moon Street Roundabout	\$1,282,860	
Tamar Street / Cherry Street Roundabout	\$708,246	
Angels Beach Drive / Bangalow Road Roundabout Lanes Extensions	\$986,375	
Ballina Heights Drive	\$5,345,251	
Cumbalum - Interchange	\$3,806,955	
Cumbalum Interchange, upgrade eastern roundabout	\$837,418	
Sandy Flat Road	\$3,321,293	
North Creek Road - Northern 350m joining Hutley Drive & Byron Bay Road		
North Creek Road - Tamarind Drive to Southern Cross Drive, 4 lane	\$1,580,381	
Tamarind Drive, 4 lane 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	\$3,004,400
Byron Bay Road/Hutley Drive Roundabout and connection to Hutley Drive	\$3,212,495	\$77,500
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	\$31,000
TOTAL		\$7,206,400

contributions and donations

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

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

- Donations - Financial Assistance \$66,840
- Sporting Groups - Capital Assistance \$17,350
- Festival and Event funding \$120,000*
- Rates and charges for community groups \$66,249 (includes estimate water and wastewater usage)

For the 2021/22 financial year contributions and donations are listed in the following tables.

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2021/22		\$
Community Sewing Group	Venue hire at the Northlakes Community Centre	450
Lennox Head Combined Sports Carols Comm	Lennox Head Carols in the Park event	5,000
St Andrews Village Ballina Ltd	Purchase of Christmas displays for the St Andrews Village Ballina	500
Lennox Head Playgroup	Purchase of portable shade for outdoor activities and children's tables and chairs	2,000
Ballina Lighthouse RSL Day Club	Venue hire at the Richmond Room	1,200
Lions Club of Lennox Head Inc.	Costs associated with fundraising for various charities	1,000
Ballina Breast Cancer Support Group (Bosom Buddies)	Venue hire at Kentwell Community Centre for monthly meetings	506
Police and Community Youth Club (PCYC) (Lismore)	Costs associated with running the Ballina Fit for Life Outreach Program	1,000
Ballina & District Historical Society	DA fees for proposed shipping container for storage at Pimlico Hall, shelving and internet provider for 12 months	500
Alstonville Orchid Society Inc.	Venue hire at the Alstonville Uniting Church Hall for meetings	150
Lennox Head View Club	Venue hire at the Lennox Head Cultural Centre for meetings	600
Rotary Club of Ballina on Richmond Inc.	Venue hire at the Ballina Indoor Sports Centre for the Walk Against Domestic Violence event	813
Ballina Ministers Association Inc.	Ballina Riverside Carols event	5,000
Ballina Jet Boat Surf Rescue Inc.	Costs associated with purchasing consumables for the rescue vehicles	3,000
Ballina Jet Boat Surf Rescue Inc.	Costs for insurances and renewals for emergency vehicles	6,500
Ballina Hot Meal Centre Inc.	Costs to provide meals	1,000
East Ballina Lions Club Inc.	Cost of hiring portable toilets for use at the Ballina Community Markets	1,500
Ballina Coastcare Inc.	Costs associated with raising awareness and attracting new members to Ballina Coastcare	1,600
Ballina Senior Citizens Inc.	Purchase and installation of a defibrillator for the Senior Citizens at the Wigmore Hall	2,399
CWA Ballina Branch	Venue hire and banners for fundraising events	500
Lennox Arts Board	Venue hire at the Lennox Head Cultural Centre and other locations to host shows for fundraising for charities	2,000

contributions and donations (cont)

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

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2021/22		\$
Lennox Head Residents' Assoc Inc. (Heritage Committee)	Venue hire at the Lennox Head Cultural Centre and costs associated with the Lennox Head Centenary celebrations	500
Ballina Community Gardens Inc.	Purchase of soil to top up garden beds	972
Rainbow Region Dragon Boat Club Inc.	Purchase of additional paddles for regattas and training sessions	1,000
Sprung!! Integrated Dance Theatre Inc.	Costs associated with the collaboration of 'Awakenings – The Making of Things Impossible' project	1,000
Rous Mill and District Memorial Hall Inc.	Building an outside deck for the use of patrons	6,000
Dementia Inclusive Ballina	Setting a website to promote Dementia Inclusive Ballina	500
Pearces Creek Hall Inc.	Annual insurance costs	1,000
Riding for the Disabled Association	Costs associated with travel and accommodation for coaches for ongoing training	3,000
Lennox Head Residents' Association Inc. Coast Care Committee	Materials, tools and equipment, plant replacement and insurance renewals	700
Lennox Head Residents' Association	Venue hire at the CWA for meetings and insurance	800
Lennox Head Residents' Association (Boomerang Bags)	Venue hire at the CWA for manufacture of reusable shopping bags	450
Ballina Hospital Auxiliary	Venue hire at the Jockey Club for annual craft show	1,200
Our Kids	Temporary fencing for the 'Our Kids Day Out' event held annually in May	500
Ballina Seagulls Football Club Inc.	Maintenance/cleaning of the grounds	0 (3)
North Coast Academy of Sport	Costs associated with holding an event for North Coast Academy of Sport coaches and local community coaches development.	1,000
Wardell Recreation Ground Management	Second hand mower	11,000
TOTAL		66,840

contributions and donations (cont)

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

CAPITAL ASSISTANCE SPORTING GROUPS 2021/22		\$
Ballina Hockey Club	Outdoor shaded area for players, spectators and other patrons	6,000
Ballina Rugby Union Club	Construction of a steel framed covered grandstand to include disabled access and viewing facilities	10,000
Ballina Tennis Club	Reconfiguring the existing fence and gate to allow internal access to toilets	1,350
TOTAL		\$17,350

FESTIVAL AND EVENT FUNDING 2021/22		\$ALLOCATED	\$ACQUITTED
Lennox Head Chamber of Commerce	Love Lennox Festival 2022*	20,000	0
Le-Ba Boardriders	Skullcandy Oz Grom Open 2021*	25,000	0
Quota International Alstonville/Wollongbar	Craft & Garden Fair 2021*	8,000	2,463 prior to cancellation
Alstonville Agricultural Society	New Year's Eve Family Festival 2021/22*	20,000	0
Truckstop Sk8	Fair Go Skatefest 2020	5,000	5,000
Alstonville Rotary Club	Northern Rivers Green Living Expo 2021*	25,000	3,052 prior to cancellation
Ballina's Festival of the Arts	Ballinale 2021*	8,500	0
Sand Events Pty Ltd	Live at the Smokehouse*	8,500	0
TOTAL		\$120,000	\$10,515

* event cancelled due to COVID-19 restrictions

contributions and donations (cont)

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

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Ballina Lighthouse SLSC	1,120
Lennox SLSC	5,262
Surf Life Saving FNC Branch Inc.	1,457
Ballina CWA	1,386
Biala School	999
Fox St Preschool	999
Ballina Playgroup	999
River Street Childrens Centre	999
Lennox Preschool	999
Wollongbar Preschool	999
Rainbow Children's Centre	7,123
Alstonville Community Preschool	1,074
Alstonville Ag Society	8,779
Meerschaum Vale Hall	1,506
McLeans Ridges Hall	2,550
Newrybar Hall	2,115

RATES AND CHARGES FOR COMMUNITY GROUPS	\$
Pearces Creek Hall	1,797
Rous Mill Hall	2,166
Tintenbar School of Arts Trustees	1,952
Wardell Hall	4,941
Wigmore Hall	999
Alstonville RSL Sub Branch Hall	3,138
Wollongbar Community Hall	1,049
Lennox Scouts	999
Alstonville Scouts	67
Ballina Scouts	999
Ballina Jetboat Surf Rescue	1,147
Marine Rescue NSW	1,499
Alstonville Plateau Historical Society	4,867
Pimlico Hall	1,048
Lennox Head Community Gardens Inc	216
Ballina Community Gardens Inc	999
TOTAL	66,249

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	\$
Tide gates to urban streets	41,100
Moon Street, Ballina	99,200
Dolphin Drive, West Ballina	35,900
Quays Drive, West Ballina	36,500
Bangalow Road, Ballina	36,300
Kerr Street, Ballina	37,200
Grant Street, Ballina	34,300
Bayview Drive, East Ballina	26,300
Dodge Lane, Lennox Head	66,200
Total	\$413,000

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 shadecloth 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 2022.

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 60 dog attacks either on a person and/or animal were reported to the OLG for 2021/22.

COMPANION ANIMALS FUND EXPENDED AS PER S85(1A)

Council received approximately \$54,071 from the Companion Animals Fund for the 2021/22 year. These funds were used for companion animal management, education programs, the maintenance and upkeep of Council's Animal Shelter and towards the wages of Rangers.

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

Council regularly reviews the NSW Register for Ballina Shire and every three months conducts audits of animals not registered (this was delayed due to flooding events in early 2022). 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 \$495,000 for 2021/22.

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 2021/22	CATS	DOGS	TOTAL
Seized and transferred to council's facility including abandoned/stray/roaming	34	49	83
Surrendered by owners	10	25	35
Released to owners	6	38	44
Euthanised	9	10	19
Sold	0	0	0
Released for rehoming	24	19	43
Died at council's facility	0	0	0
Stolen or escaped from council's facility	0	0	0

RANGER ACTIVITIES 2021/22	TOTAL
Dog attacks	60
Barking dog complaints	80
Roaming dog complaints	144
Dog collection	135
Dog defecation complaints	11
Cat nuisance complaints	10

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 can be viewed on Council's website

ballina.nsw.gov.au

OFF-LEASH DOG AREAS

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

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

DOG PROHIBITED AREAS

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

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

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

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 has not had proposals or obligations under this act.

swimming pool inspections

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

213 Inspections of private swimming pools conducted in 2021/22 included:

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

The results of these inspections included:

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

public interest disclosure

public interest disclosures act 1994 no.92

Council lodges a six-monthly return to the NSW Ombudsman reporting any disclosures made under the NSW Public Interest Disclosure Act 1994. Nil disclosures were made in the reporting period. The six-monthly reports are included in Appendix 3.

public access to information

government information (public access) act 2009 s125

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

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

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

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

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

Formal applications for information under 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 2021/22 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. As a requirement of the Act the DIAP was reviewed in May 2022. The review found that the DIAP continues to support Access and Inclusion in our community.

A new DIAP will be developed in 2023 and this will include community consultation with people with disabilities, their families, carers and local organisations who work with people with disabilities.

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.

2. CREATING LIVEABLE COMMUNITIES

- MLAK keys given to residents free of charge.
- Accessible toilets remain unlocked throughout the day, and residents gain access after hours via use of MLAK keys.
- Upgrade to Ross Park in Lennox Head incorporates accessible design elements.

- New toilet block Moon Street Ballina includes two ambulant toilets and one accessible toilet.
- Wollongbar district park opened including accessible design elements.
- Provision of accessible design elements in upgraded parks and reserves including BBQ's, seating area, picnic areas waste bins and pathway network.
- Beach wheelchairs available for hire free of charge.
- Playground upgrades include accessible play options.
- Accessible design elements included in approved plans for Wollongbar District Park.

3. SUPPORTING ACCESS TO MEANINGFUL EMPLOYMENT

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

4. IMPROVING ACCESS TO SERVICES THROUGH BETTER SYSTEMS AND PROCESSES

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

The Disability Inclusion Action Plan 2017 – 2022 can be viewed in Appendix 5.

03

appendices



appendices

	A1 DELIVERY PROGRAM FINAL REPORT JUNE 2022
	A2 COUNCILLOR FACILITIES + EXPENSES POLICY
	A3 PUBLIC INTEREST DISCLOSURES 2021/22
	A4 GIPA ACT 2009 ANNUAL REPORT 2021/22
	A5 DISABILITY INCLUSION ACTION PLAN
	A6 CAPITAL EXPENDITURE
	A7 FINANCIAL STATEMENTS

A1

*delivery program
final report june 2022*



Delivery Program / Operational Plan
Status of Program Actions as at
30 June 2022

Corporate and Community Division

Commercial Services Commercial Services (Airport)

Code	Program Action	Responsible Position	Comments	On Target?
PE2.2a	Implement Ballina Byron Gateway Airport upgrades	Manager Commercial Services	Ongoing issues associated with flood and COVID have frustrated progress of both projects. Carpark now scheduled for completion 31 July 2022 and terminal works for 31 August 2022	

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	Tenders now called for civil construction works with determination of tenders set down for August 2022 meeting.	
PE3.2b	Develop and sell Wollongbar Residential Land Holding	Manager Commercial Services	Linen plan in process of being finalised. Awaiting Council determination on housing project.	

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	Volunteer morning tea held in June 2022 with Visitor Services and Gallery teams to acknowledge the work of the volunteer programs. Inducted five new volunteers to the Visitor Services volunteer program, and hosted a familiarisation with NSW National Parks.	
EL1.1a	Complete the review of Community Strategic Plan	Manager Communications and Customer Service	Community Strategic Plan adopted at June 2022 Ordinary meeting.	

Code	Program Action	Responsible Position	Comments	On Target?
EL1.1b	Prepare Council's Annual Report	Manager Communications and Customer Service	Completed in November 2021	
EL1.3a	Approach State and Federal Governments on local issues	Manager Communications and Customer Service	Representations to: Hon Justine Elliot MP - Member for Richmond, Hon Tamara Smith MP - Member for Ballina - Ross Lane Lennox Head - Flood Immunity. Hon Stephanie Cooke MP - Minister for Emergency Services and Resilience - Seeking removal of 12.5% Council Contribution to Emergency Services. Hon Stephanie Cooke MP - Minister for Emergency Services and Resilience, Minister for Flood Recovery, Hon Rob Stokes MP - Minister for Infrastructure, Hon Kevin Anderson MP - Minister for Lands and Water, Hon Tamara Smith MP - Member for Ballina - failing revetment walls along North Creek. Hon Melinda Pavey MP - Parliamentary Secretary for Stronger Communities and Families, Hon Paul Toole MP - Deputy Premier and Hon Anthony Roberts MP - Minister for Planning and Minister for Homes - Land Acquisition Program - Homelessness and Affordable Housing. Hon Paul Toole MP - Deputy Premier - seeking assistance with funding to install air conditioning in the Ballina Senior Citizens Hall. Hon Dominic Perrottet MP - Premier of NSW - Employment Land at Southern Cross Industrial Estate - request consideration of planning needs of the Shire and wider Northern Rivers. Hon Bronnie Taylor MP - Minister for Mental Health - seeking assistance with funding for cameras at Pat Morton Lookout	
EL2.1j	Implement business excellence framework or similar to generate efficiencies	Manager Communications and Customer Service	Water outages webpage established on Council's website. Staff trained to update the site when required. New emergency dashboard is live on Council's website, that allows users to access important information from state agencies (SES, Police, Fire, Ambulance, Live Traffic) all in one place.	

Code	Program Action	Responsible Position	Comments	On Target?
PE1.1a	Participate in and leverage opportunities to market the Ballina Coast and Hinterland	Manager Communications and Customer Service	Featured tourism information in Council's printed magazine Community Connect. Worked with Destination NSW and local operators to organise shoot for Feel New campaign. Packed 150 Welcome packs for Screenworks NSW. Developed 50 visitor welcome packs distributed to Croquet Club for tournament. Packed 100 Welcome packs for golf tournament. Successfully advocated for Destination NSW to create a separate listing for Ballina under the Meet in NSW Conferencing Site.	
PE1.1b	Implement Destination Management Plan	Manager Communications and Customer Service	Submitted monthly What's On content to Ballina Wave to promote special events. Distributed School Holiday Activity Sheets. Participated in Destination North Coast DMP update; provided feedback and attended workshops.	
PE1.1f	Improve Promotional and Interpretative Signage	Manager Communications and Customer Service	Designed nine community vinyl banners and had them installed at the community poles throughout the shire promoting What's On in the region. Installed appealing window décor stickers to promote the Centre.	

Financial Services

Code	Program Action	Responsible Position	Comments	On Target?
EL2.1d	Pursue compliance with the Fit for the Future Program	Manager Financial Services	Following exhibition and a number of revisions, The Long Term Financial Plan (LTFP) budgets were adopted at the June 2022 Ordinary meeting. The LTFP forecasts that the General Fund will now not reach an operating surplus until 2030/31.	

Code	Program Action	Responsible Position	Comments	On Target?
EL2.3d	Risk management practices align with insurer and legislative requirements	Manager Financial Services	Internal Risk Management Group and Audit Risk and Compliance Committee continued to monitor progress with internal and external audit actions and continuous improvement pathway actions implemented by Insurer. Council's Insurer engaged to deliver training to Councillors, senior executive staff and senior leadership staff on enterprise risk management.	
EL2.3e	Implement organisation wide Risk Management Framework	Manager Financial Services	Risk Management Framework reviewed to enable endorsement by Internal Risk Management Group and Audit Risk and Compliance Committee. Insurer engaged to deliver enterprise risk management training to Councillors, senior executive staff and senior leadership team.	

Governance

Code	Program Action	Responsible Position	Comments	On Target?
CC1.3d	Ensure Business Continuity Plans (BCPs) remain contemporary	Manager Communications and Customer Service	The recent flood events identified additional risks, such as potential total loss of all communication, to form part of the on-going review of business continuity plans.	

Information Services

Code	Program Action	Responsible Position	Comments	On Target?
EL2.2a	Implement technology solutions that generate productivity gains	Manager Information Services	Implemented new Authority Asbestos register to improve compliance and partially-automate inspections. Re-engineered data flows in geospatial analytics function to improve end-user performance and functionality.	

Code	Program Action	Responsible Position	Comments	On Target?
EL2.2b	Continuous improvement of Council's cyber security	Manager Information Services	Replaced Council email filtering application in order to improve email scanning security and provide improved educative outcomes for users, largely completed implementation of multi-factor authentication for all staff, commenced implementation of DMARC project with Cyber Security NSW, conducted a Cyber Incident exercise with Cyber Security NSW.	

People and Culture

Code	Program Action	Responsible Position	Comments	On Target?
CC2.3a	Implement Equal Employment Opportunity Management Plan	Manager People and Culture	Council has reviewed its recruitment webpage to encourage applicants from diverse backgrounds. Preparations have commenced for Council's second Try a Trade program for female students to consider an apprenticeship or traineeship at council.	
EL3.2a	Implement strategies to expand staff skills and plan for future need	Manager People and Culture	Workforce Management Plan endorsed by Council and implementation underway. Corporate Training Plan for 2021/22 Financial year has been implemented.	

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 path sections were completed at Old Pacific Highway, Newrybar, Banksia Avenue, Lennox Head and Sunrise Crescent, Lennox Head. Also a staged section of path along Rifle Range Road, Wollongbar was commenced.	
EL3.3f	Provide road maintenance intervention actions in accordance with response targets	Manager Engineering Works	There were 5,424 pothole defects repaired, which is an increase of more than 2,000 from last quarter and also nearly double the long term average of approximately 2,900 potholes per quarter. We fixed 100 Category 2 potholes which is a huge increase and the most ever recorded. The response times recorded for fixing of category one and two potholes were understandably outside the normal 21 and 7 day periods due to recurrent flood events, restricted access and limited resources.	
EL3.3g	Deliver annual unsealed rural road maintenance program	Manager Engineering Works	The following unsealed roads required minor to major regrading to re-establish safe access Bartletts Lane, Buckombil Mountain Road, Converys Lane, Cooks Lane, Coolgardie Road, Eyears Road, Fosters Lane, Houghlahans Creek Road, Howards Road, Laws Lane, Old Bagotville Road, Phillips Road, Shaws Lane, Thurgates Lane, Uralba Cutting Road, Victoria Park Road, Whites Lane and Whytes Lane (west). This flood response by unsealed road maintenance team will continue into the early part of next quarter.	

Code	Program Action	Responsible Position	Comments	On Target?
HE1.1a	Implement Ballina Coastline Management Plan	Manager Engineering Works	Grant offer received to undertake a scoping study to commence the update of the Coastline Coastal Zone Management Plan (CZMP) to comply with the current Coastal Management Program (CMP) framework. A consultant has been appointed and has now completed the Stage 1 Scoping Study. This will allow for the continuation of the project with further funding opportunities to complete remaining stages of the CMP program. The NSW State Government has a new timeline for completion of renewal of CMPs being December 2023.	
HE1.1b	Implement Floodplain Management Plans	Manager Engineering Works	The Ballina Island and West Ballina Overland Flood Study and Flood Protection Feasibility Study was presented at two Councillor Briefings during the quarter. A report was subsequently presented to the May 2022 Council meeting which adopted the report and the associated strategic plan. Funding has been successful with a grant from the Commonwealth National Recovery and Resilience Agency under the "Preparing Australian Communities - Local Stream" funding program. This will enable proceeding with Strategy No's 1, 2 and 5.	
HE1.2e	Implement Urban Stormwater Management Plan	Manager Engineering Works	The stormwater relining and rehabilitation program was awarded to a contractor following an Expression of Interest and Request For Tender process. The work included rehabilitation of drainage lines plus cleaning and investigation works. Results of the investigations have been assessed and further works will be scheduled for 2022/23.	

Code	Program Action	Responsible Position	Comments	On Target?
PE1.3c	Promote and implement Martin Street Boat Harbour Master Plan	Manager Engineering Works	A grant offer has been received under the Boating Now program to further develop the master plan for the Martin Street boat harbour. This project aims to develop a concept design stage for the maritime component, and to provide preliminary cost estimates and to also inform the planning pathway for a potential redevelopment. A consultant was appointed and initial consultation with stakeholders has developed a layout which is now being developed with project completion early 2023.	

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 2021/22 Road Safety Action plan project on child car seats has been completed. Three projects have been submitted under the 2022/23 Road Safety Plan, including a neighbourhood speed awareness project in Lennox Head (Hutley Drive/Montwood Drive), a shared path/bike safety project, and a joint project with Tweed on caravan safety. In response to community feedback, road safety advice on the give-way rule, merging, mobility scooters and driving safely around cyclists bunch riding will be promoted through social media and Community Connect.	
CC1.1b	Ensure the Road Safety Strategy remains contemporary	Manager Infrastructure Planning	The annual review of crash statistics and 2022/23 Road Safety Action Plan has been completed. Speed continues to be the major contributing factor to crashes in the Shire (paralleling trends across the State).	

Code	Program Action	Responsible Position	Comments	On Target?
EL2.1k	Ensure Asset Management Policy, Strategy and Plans remain contemporary	Manager Infrastructure Planning	The Asset Management Policy and Strategy is in draft form and has been prepared with consideration of the Integrated Planning and Reporting Handbook released by the Office of Local Government. The Roads and Transport Asset Management Plan is currently being reviewed with assumptions confirmed and service levels being defined. Modelling works are dependent upon the impact of the recent flood events on the road network and will be finalised once the flood surveys are completed.	
HE3.3a	Maintain Water and Wastewater Developer Contribution Plans	Manager Infrastructure Planning	The modelling for drinking water and recycled water has been completed. The modelling for waste water is ongoing. When finalised, this data will be used to inform the updated developer servicing plans.	
PE2.3c	Determine future of Airport Sandpit	Manager Infrastructure Planning	The sandpit project is dependent on decisions regarding the commercial development of Council land in the industrial area and the feasibility of utilising material from the sandpit.	
PE3.3h	Ensure Ballina Shire Bike Plan remains contemporary	Manager Infrastructure Planning	The monitoring of actions in the Bike Plan are ongoing and Council submitted four funding applications to the Walking and Cycling Program (Transport for NSW) in February. Transport for NSW have indicated that they will be issuing funding letters in four tranches. No funding offer was received in the first tranche (end of June). The second round of offers is expected to be made in July-August, and the third offer round six weeks after that.	

Project Management Office

Code	Program Action	Responsible Position	Comments	On Target?
CC1.3b	Deliver the Ballina SES Headquarters premises	Manager Project Management Office	Council has now adopted a preferred concept design and site location (adjacent to existing site). Development of quotations for detailed design underway.	
CC1.3c	Deliver the Lennox Head Rural Fire Shed at Byron Bay Road	Manager Project Management Office	Secondary environmental assessment has been submitted to planning. No consensus yet on planning pathway to allow consent to be provided.	
PE1.2a	Deliver Lennox Head Town Centre Village Renewal	Manager Project Management Office	Stage 1 works - Undergrounding of electrical complete. Ross Park construction 90% complete. Portable water service main complete. Stage 2 road reconstruction commenced in May with works 70% complete - stormwater and kerb complete, paving substrate 50%, road reconstruction slightly ahead of schedule. Paving contractor engaged. Community updates have been provided regularly, including targeted information to businesses and the Lennox Chamber of Commerce.	
PE3.3a	Progress delivery of Hutley Drive - southern section	Manager Project Management Office	Draft compensatory offset strategy currently being reviewed. Detailed engineering design 90% complete.	
PE3.3b	Progress delivery of Angels Beach Drive / Bangalow Road roundabout lane extensions	Manager Project Management Office	Works progressing on Bangalow Road North. All other stages road pavement, kerb, channel and drainage complete. Rainfall has impacted site conditions requiring variation to subgrade treatments in some areas. Works forecast to be complete in late July.	

Code	Program Action	Responsible Position	Comments	On Target?
PE3.3c	Progress River Street Dual Laning	Manager Project Management Office	<p>Stage 1 (West Ballina) remaining works to landscape roundabout scheduled for July. Land acquisition allowing for construction of the shared path awaiting landholder agreement. Design for pedestrian crossing lights complete (not in original scope) and award recommended in May council meeting.</p> <p>Stage 2 (Ballina Island) detailed design complete. TfNSW approval of both traffic lights is now on the critical path.</p> <p>Stage 3 (Fishery Creek Bridge) environmental assessment being finalised. Concept design optimisation and cost estimates complete. Tender documentation under development.</p>	
PE3.3d	Progress Tamarind Drive Dual Laning	Manager Project Management Office	Development of Review of Environmental Factors (REF) awarded and noise assessment underway. TfNSW review comments have been incorporated into concept design.	
PE3.3e	Progress Barlows Road as a connection between Tamarind Drive and River Street	Manager Project Management Office	Project in concept and planning stage. REF being developed with noise assessment underway. Detailed drawings commenced.	
PE3.3f	Progress design and approvals for North Creek Road bridge reinstatement	Manager Project Management Office	Tender documentation drafted for Concept Design and Environmental/heritage/planning optimisation. Second round of flood study engaged to inform final pre-concept design.	

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	Training was delivered to staff on the use of Swimlocal, a program used to collect water quality and asset information during the reporting quarter. Electrical conductivity monitoring was commissioned in a number of wastewater pump stations. This monitoring can help identify areas of the network where groundwater infiltration is occurring. Sewers in areas where high conductivity results have been recorded are now being investigated in more detail using CCTV camera. There are now 936 smart meters online in Council's system. There were a total of 401 leak alerts issued to customers during the reporting quarter.	
HE2.1b	Increase the provision of recycled water to dual reticulated properties	Manager Water and Wastewater	There were 38 new connections to the recycled water network during the quarter, all residential. This brings the total number of properties receiving recycled water to 2,411.	
HE2.1g	Review the Recycled Water Master Plan	Manager Water and Wastewater	Updated recycled water agreements were prepared for Alstonville customers. The next step is to review the hydraulic model for this supply to evaluate the remaining availability of recycled water in this network.	
HE2.1i	Develop an Integrated Water Cycle Management Plan	Manager Water and Wastewater	Staff met with Department of Planning and Environment representatives to discuss work completed to date on the IWCM in the context of DPE's new regulatory and assurance framework for local water utilities (released on 1 July 2022). The new framework will provide Council more flexibility in tailoring the IWCM to our needs.	

Code	Program Action	Responsible Position	Comments	On Target?
HE2.2c	Implement water loss reduction program	Manager Water and Wastewater	With the exception of the Wardell zone, where repairs are contingent upon parts availability, all planned changes are complete in the pressure management zones. As part of the NSW Government's Regional Water Loss Reduction program, Council participated in the Active Leak Detection Pilot Program during June 2022. Under this project, all of the water mains in Ballina Shire were scanned using acoustic detection equipment to identify leaks. 117 network leaks were identified, with 19 water main leaks representing approximately half of the volume of identified leakage. Repairing these high volume leaks has already commenced. Additional funding from DPE was secured for bulk metering improvements. This will fund a portion of the works to install flowmeters at Ballina Heights, Whites Lane and Wardell reservoirs to provide additional monitoring and data validation for water mass balance and network analysis.	
HE2.2d	Reduce the volume of unaccounted water	Manager Water and Wastewater	The percentage of unaccounted water this reporting quarter was 16.5%. This is an annualised result.	
HE3.2f	Implement Trade Waste Management Program	Manager Water and Wastewater	There are currently 411 active trade waste businesses known to Council. There are 279 businesses operating with a valid trade waste approval or 68% of active trade waste businesses. There are 78 (19%) remaining businesses operating with an expired approval and 54 (13%) operating with no valid approval	

Planning and Environmental Health Division

Development Services

Code	Program Action	Responsible Position	Comments	On Target?
CC1.1c	Implement NSW State Government Pool Barrier Inspection Program	Manager Development Services	83 out of 116 mandatory swimming pools have a current compliance certificate.	
CC1.2h	Implement Fire Safety Certificate Compliance Program	Manager Development Services	71% of premises on the Essential Fire Services register have a current complaint annual fire safety statement.	

Open Spaces

Code	Program Action	Responsible Position	Comments	On Target?
CC3.2a	Implement the Sport and Recreation Facilities Plan	Manager Open Spaces	Sport Facility Management Policy adopted at May 2022 Council meeting as a key action from Sport and Recreation Facility Plan.	
CC3.2b	Implement Playground Upgrade and Renewal Plan (PURP)	Manager Open Spaces	Updated Playground Upgrade and Management Plan adopted by Council at May 2022 meeting following an extended exhibition period.	
CC3.3o	Implement Pop Denison Park Master Plan	Manager Open Spaces	Works have continued to progress, with the completion of playground, sofffall and landscaping. Minor works remaining include shelter construction and furniture installation.	
HE1.3a	Implement a proactive street tree planting program	Manager Open Spaces	Planting program at Wardell completed during quarter four.	
HE1.3b	Implement a proactive fig tree management program	Manager Open Spaces	Proactive monitoring continues to be undertaken with no major interventions to report this quarter.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.1p	Implement management plans for Killen and Tosha Falls	Manager Open Spaces	Consultants continue to progress Killen Falls vegetation management plan, with a draft report expected in quarter one of the 2022/23 financial year.	
HE3.1q	Implement management plan for Ocean Breeze Reserve	Manager Open Spaces	Works deferred to 2022/23.	
HE3.2j	Implement Alstonville and East Ballina Cemetery Master Plans	Manager Open Spaces	No major works undertaken this quarter.	
PE2.3a	Determine future of Stokers Quarry	Manager Open Spaces	Consultant continuing with investigations and preparation of a report for Council's consideration based on possible expansion of the Mountain Bike Riding Track.	

Public and Environmental Health

Code	Program Action	Responsible Position	Comments	On Target?
CC1.1g	Implement Parking Enforcement Program	Manager Public and Environmental Health	Program continues to monitor high risk areas and undertake routine parking patrols of timed areas. There were 78 general parking customer requests received and 55 abandoned vehicle parking customer requests. 315 penalty infringement notices were issued for the quarter with a combined value of \$55,000.	
CC1.1h	Investigate smart parking technology to improve parking efficiency	Manager Public and Environmental Health	Options for the integration of smart technology into Council's work programs and processes under review. Meeting up front and ongoing cost of the technology remains a challenge.	

Code	Program Action	Responsible Position	Comments	On Target?
CC1.2g	Implement a Responsive Compliance Program	Manager Public and Environmental Health	<p>The Compliance Program continues to be actively implemented across the Shire focusing on high risk developments, works, actions, uses and activities that place people's lives at immediate risk or that cause or likely to cause a significant risk of environmental harm and pollution. 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 . Over the 2021/22 reporting period there were 128 customer requests received relating to illegal works, not complying with develop consent and failing to obtain relevant consents.</p> <p>There are a number of compliance matters currently before the Local Court and Land and Environment Court for a range of non compliances, for example - illegal filling works at Cumbalum, development without relevant consents in Alstonville, non compliance with Orders for defective swimming pool barriers and the illegal dumping and burial of asbestos material in South Ballina.</p> <p>Under the new NSW Government rules for Short Term Rental Accommodation (STRA) a new factsheet and webpage has been developed to assist people with the relevant information and where to go for specific concerns and this will also assist in the compliance work program and future complaints.</p>	

Code	Program Action	Responsible Position	Comments	On Target?
CC2.2b	Implement Companion Animals Management Plan	Manager Public and Environmental Health	<p>Rangers continue to implement actions from the plan on a daily basis and additional patrols undertaken along coastal reserves and beaches for dog management and compliance action.</p> <p>Dog - Attack / Behaviour - 10 Dog - Barking - 30 Dog - Collections - 32 Dog - Defecation - 1 Dog - Roaming - 42 Cat - Nuisance - 5</p> <p>15 penalty infringement notices were issued in relation to companion animals with a combined value of \$11,000.</p>	
HE1.2a	Implement Healthy Waterways Strategy	Manager Public and Environmental Health	<p>The detailed design details for the Teven recreational development currently being finalised to submit a Part 5 application for the site. Vegetation restoration, rehabilitation and planting works to commence shortly now that contractors engaged. Site embellishments including new driveway entrance and fencing are already underway. The Beachwatch Water Quality Program has continued to be undertaken on a weekly basis to provide up to date information to the community and other stakeholders on the water quality, particularly for recreational purposes in the lower estuary and ocean beaches. This program normally only occurs between November and February however with recent water quality following the floods it was important to continue the program to obtain results and advise the community.</p>	
HE1.2b	Implement Shaws Bay Coastal Management Plan	Manager Public and Environmental Health	<p>Monitoring of marine vegetation as per project scope continues. Design of educational signage complete and now with graphic designer for final artwork.</p>	

Code	Program Action	Responsible Position	Comments	On Target?
HE1.2c	Implement Lake Ainsworth Coastal Management Plan	Manager Public and Environmental Health	Several actions funded by grants are being actioned where possible however most are now being delayed due to flooding making access to project areas not possible.	
HE1.2d	Implement North Creek Coastal Management Plan	Manager Public and Environmental Health	The project has advanced in accordance with project plan.	
HE3.1r	Develop and Implement Illegal Dumping Strategy	Manager Public and Environmental Health	Document still in draft and has not been progressed, need to incorporate littering. Other work priorities have taken precedence.	
HE3.1s	Develop and Implement Extractive Industry Strategy	Manager Public and Environmental Health	The project is nearing completion with final inspections being organised and next stage will involve building the Council webpage with annual financial reporting options to the executive team also now being discussed. The rehabilitation works at Eaton's and Monti's Pits plans are still being reviewed with the owners waiting for approval prior to proceeding.	

Strategic Planning

Code	Program Action	Responsible Position	Comments	On Target?
CC1.3a	Implement the Climate Change Action Policy	Manager Strategic Planning	Contract for the preparation of a corporate emissions reduction plan has been awarded with an inception meeting held late May 2022. The consultant has scheduled a workshop with internal stakeholders for late August 2022.	
CC2.1a	Implement Cultural Plan	Manager Strategic Planning	The sandstone blocks on which track signage is to be installed as part of the Cultural Ways Stage 2 need to be repositioned which is anticipated to occur in the next quarter. Fabrication of track signage has been delayed due to the contractor's business and machinery having been impacted by the Lismore floods.	

Code	Program Action	Responsible Position	Comments	On Target?
CC2.1b	Promote the Northern Rivers Community Gallery and Ignite Studio	Manager Strategic Planning	This quarter has seen the appointment of new Gallery Coordinator and the Gallery Café changing ownership. With the reopening of public venues returning in this quarter, visitation to the Gallery has been slowly rebuilding and engagement with online content and social media remaining steady. Public programs have been well attended including Byron Writers Festival writers talk, artist talks and drawing sessions, healing weaving circles for flood affected community members, weekly independent bookings at Ignite Studios. The arrival of pottery wheels and purchase of equipment to set up the new Ceramics studio is underway with launch date expected by the end of 2022.	
CC2.2a	Support Council initiated volunteer programs (Northern Rivers Community Gallery)	Manager Strategic Planning	The Gallery Volunteer program has had a drop in available volunteers this quarter, due to extended interstate and overseas travel by many members as Covid restrictions ease. Whilst not unexpected due to the majority of our volunteers being retirees, a recruitment call out for a new pool of volunteers will occur in July to bolster numbers and avoid gaps in volunteer shifts.	
CC2.3b	Implement Disability Inclusion Action Plan	Manager Strategic Planning	A requirement of the NSW Govt Disability Inclusion Act is for the Disability Inclusion Action Plan to be reviewed every four years. The review is now due. Council sought feedback from the community in May/June on the existing plan to confirm the plan's relevance and feedback is currently being assessed with the findings of the review to be reported to Council in the next quarter.	
CC2.3c	Develop and implement Memorandum of Understanding (MoU) with Jali Aboriginal Land Council	Manager Strategic Planning	Feedback from consultant liaison with key stakeholders over this quarter indicated commencement of discussions should be delayed due to resources being concentrated on flood recovery efforts. Engagement with stakeholders will commence in quarter one of the 2022/23 financial year.	

Code	Program Action	Responsible Position	Comments	On Target?
CC3.1a	Implement Ageing Strategy	Manager Strategic Planning	Council's flood recovery centres are catering to the needs of older residents by virtue of being physically accessible and by having multiple organizations operating in a one stop shop. Upgrades to existing bus shelters are being undertaken to support the usage of local bus services, services which many older residents use in the shire. These upgrades will ensure accessibility needs are addressed in the design. Council is currently investigating an attainable housing development opportunity on Council owned land in Wollongbar. A diversity of housing types will be considered such as units/villas to suit the housing needs of older residents.	
EL1.2a	Prepare management plan for Kingsford Smith Reserve	Manager Strategic Planning	Adopted by Council on 28 October 2021.	
EL1.2b	Prepare management plan for Cawarra Park	Manager Strategic Planning	The draft Cawarra Park Masterplan is on public exhibition until 13 July 2022 with an online feedback form open for community feedback during the entire exhibition period. The outcomes of exhibition will be reported to Council in the next quarter.	
EL1.2e	Prepare management plan for Serpentine/Pioneer Park/Shaws Bay	Manager Strategic Planning	Preparation of a management plan for this area has not yet commenced due to work plan priorities.	
HE3.1a	Implement Ballina Major Regional Centre Strategy	Manager Strategic Planning	Tender process complete for Stage 4 of the River Street Lane duplication with Council accepting a successful tenderer, contingent on the receipt of a funding contribution for the project from Transport for NSW. Geotechnical investigations are complete for Stage 3 (Fishery Creek Bridge duplication) of the project and concept designs, costings and environmental investigations are underway.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.1b	Implement Wollongbar Strategic Plan	Manager Strategic Planning	The Open Spaces and Community Facilities contributions plan will be on public exhibition until 8 July 2022. The outcomes of the exhibition will be reported to Council in quarter one of 2022/23.	
HE3.1c	Implement Wardell Strategic Plan	Manager Strategic Planning	Council approved the distribution of \$900,000 of a State Government Recovery grant to undertake town centre beautification works for Wardell, in line with actions identified in the Wardell Strategic Plan 2015 - 2035. The initial stages of this project are anticipated to commence in the first half of the 2022/23 financial year.	
HE3.1d	Implement Alstonville Strategic Plan	Manager Strategic Planning	An action of the Alstonville Strategic Plan is to review Council's Climate Action Plan (CAP) to ensure climate response mechanisms are relevant. The CAP was replaced by Council's new Climate Change Policy adopted at the July 2021 Ordinary meeting. A key action of this policy is to develop and implement a corporate emissions reductions plan, preparation of which will commence in quarter 1 of 2022/23. At that July 2021 meeting, Council also resolved to seek grant funding to enable preparation of a community wide emission target and associated emissions reduction plan. Staff are monitoring suitable grant opportunities to enable this.	
HE3.1e	Review planning framework for Lennox Head	Manager Strategic Planning	Community consultation for the Lennox Head Strategic Plan has commenced with a business breakfast and the first of a series of workshops with a Community Reference Group (CRG) held in June. The next workshop of the CRG is scheduled for 20 July 2022. The launch of a digital engagement platform for the project will occur in the next quarter.	
HE3.1i	Review Environmental Protection Zone Framework	Manager Strategic Planning	Currently refining mapping anomalies prior to consultation with affected landowners. Draft engagement material has been prepared for the consultation which will commence in quarter one of 2022/23.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.1j	Review Local Environmental Plan (LEP)	Manager Strategic Planning	The Ballina LEP 1987 amendment relating to subdivisions of rural land and dwellings on rural properties was made 10 June 2022.	
HE3.1k	Maintain Development Control Plan (DCP)	Manager Strategic Planning	A general amendment to the Development Control Plan is currently on exhibition until the end of July 2022. The amendment proposes minor updates to various DCP chapters. Outcomes of the exhibition will be reported to Council in the next quarter.	
HE3.1l	Review Local Growth Management Strategy	Manager Strategic Planning	The draft Strategic Urban Growth Areas (SUGA) Review is on public exhibition until 8 July 2022, with a Councillor briefing scheduled in August to discuss the background behind SUGAs and changes proposed to these areas as a part of the review. A report on the outcomes of the exhibition will be reported to Council after the briefing.	
HE3.1m	Manage LEP amendment requests	Manager Strategic Planning	As at 30 June 2022, there were three LEP amendments underway and none finalised since the LEP amendments were last reported in June 2022.	
HE3.1n	Maintain a contemporary management framework for public land	Manager Strategic Planning	An updated draft Plan of Management for Community Land was sent to Crown Lands for their approval in May 2022. Council is now waiting on a response. The Cawarra Park Master Plan is on exhibition until 13 July 2022. Feedback from public exhibition will be reported to Council in quarter one of the next financial year.	
HE3.1o	Review Plan of Management for Ballina Coastal Reserve	Manager Strategic Planning	It is anticipated a report will be presented to Council on the status of the current Coastal Reserve Plan of Management in the next quarter. Policy options for 4WD access of Seven Mile Beach are currently being considered for inclusion in the report.	

Code	Program Action	Responsible Position	Comments	On Target?
HE3.2h	Implement Ballina Shire Koala Management Strategy	Manager Strategic Planning	A very successful Koala field day for landholders interested in creating Koala friendly farms was held in May. The Department of Planning and Environment and project partners met at Ngunya Jargoan Indigenous Protected Area (IPA) in late June to commence Koala health and habitat assessments. Weed control program for the site will be informed by the Koala health and habitat assessments.	
HE3.2i	Prepare a Biodiversity Strategy	Manager Strategic Planning	The first of a series of Councillor briefings was held in May providing background on the Biodiversity Strategy. The next briefing session will be held in August where themes and potential key actions will be presented.	
HE3.3d	Maintain Open Spaces and Community Facilities Developer Contribution Plan	Manager Strategic Planning	The Open Spaces and Community Facilities Contributions Plan is on public exhibition until 8 July 2022 and outcomes will be reported in quarter one on the 2022/23 financial year.	
PE1.2b	Examine planning options to expedite the delivery of commercial and retail shops in the Ballina Heights Estate	Manager Strategic Planning	A Voluntary Planning Agreement (VPA) has been negotiated with the proponent and a final draft prepared. The final VPA will be included as part of the documentation submitted as part of the Planning Proposal lodgement which will occur in the first quarter of 2022/23.	
PE1.3a	Implement economic development strategy	Manager Strategic Planning	Development application for the expansion of the Ballina Farmer's Market is awaiting determination. It is anticipated that a determination will be issued in quarter one of 2022/23, which will enable the expression of interest to proceed for the renewal of the market management.	
PE1.3b	Promote Ballina Marina (Trawler Harbour) Master Plan	Manager Strategic Planning	There has been no further liaison with the Department of Planning and Environment (DPE) on this matter since March 2022. Staff will make contact with DPE in quarter one of the next financial year.	

Code	Program Action	Responsible Position	Comments	On Target?
PE2.3b	Determine future of Tuckombil Quarry	Manager Strategic Planning	Council resolved to prepare a planning proposal to rezone the site to accommodate film, arts, high technology, recreational and community uses. Preparation of the planning proposal has commenced with an aim to submit it to the Department of Planning and Environment for a Gateway Determination in quarter one of 2022/23.	
PE3.2a	Prepare residential land and housing report	Manager Strategic Planning	Collation of statistics required for the 2021/22 report will occur early in quarter one of the next financial year, with a finalised report anticipated to be published later that quarter.	
PE3.2c	Monitor infrastructure to support growth areas	Manager Strategic Planning	The Ross Park component of the Lennox Village Vision is set for completion in quarter one of the next financial year. The Angels Beach Drive/Bangalow Road roundabout lanes extension project is anticipated for completion in the next quarter.	
PE3.2d	Review local affordable housing planning and policy framework	Manager Strategic Planning	Project plan has been prepared for the Housing Strategy and collation and analysis of data, including the 2021 Census has commenced. Council resolved at the May 2022 Ordinary meeting to undertake a feasibility assessment associated with the development of residential housing on land owned by Council in the Wollongbar Urban Expansion Area. Feasibility report expected to be reported to Council in August 2022.	



Delivery Program / Operational Plan
Service Delivery Indicators
as at 30 June 2022

Corporate and Community Division

Commercial Services

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of passengers for Airport (#)	529,000	533,000	406,000	588,400	≥ 500,000	527,600		
Operating revenue for Airport (\$)	\$6,402,000	\$6,552,000	\$5,496,700	\$7,927,000	≥ \$6,000,000	\$7,025,000		Services decreasing as State and International borders reopen.
Operating surplus for Airport (% of revenue)	39%	36%	24%	34%	≥ 20%	44%		

Commercial Services (Property)

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Operating revenue for Tent Park (\$)	\$418,000	\$475,000	\$348,000	\$441,000	≥ \$400,000	\$369,400		Revenue impacted by floods and COVID.
Vacancy rate for Council owned commercial properties (%)	0%	0%	2%	0%	≤ 10%	0%		
Revenue generated from commercial property (\$)	\$2,215,000	\$2,243,000	\$2,113,000	\$1,955,000	≥ \$2,500,000	\$2,490,000		
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	N/A	N/A	N/A	73%	≥ 80% ≤ 120%	123%		Boeing Avenue over budget due to payment of Council contributions. As this is an internal payment overall project on budget for 2021/22 and 2022/23.

Communications and Customer Service

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Total library loans (# pa)	369,571	337,809	254,249	325,491	≥ 330,000	237,764		The Ballina Shire libraries were closed where they were co-located with a community facility that was used as an evacuation centre.
Total library membership for Ballina Shire (excluding inactive for three years) (#)	20,212	19,310	19,101	19,818	≥ 20,000	21,251		
Total library PC usage per annum (# pa)	24,781	24,074	16,127	6,164	≥ 20,000	8,463		
Total library WiFi usage per annum (#)	26,919	21,614	12,198	13,380	≥ 20,000	6,995		
Number of bookings for the Ballina Indoor Sports Centre Courts (# hours per annum)	N/A	N/A	N/A	2,876	≥ 3,500	2,540		Bookings improving.
Number of bookings for the Ballina Indoor Sports Centre Meeting Rooms (# hours per annum)	N/A	N/A	N/A	1,131	≥ 3,150	1,522		The meeting rooms within the BISC were impacted by the centre being used as an evacuation centre in March 2022. Bookings have improved significantly in the last quarter.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of bookings for the Ballina Surf Club (# hours per annum)	406	414	364	2,523	≥ 5,250	5,104		Surf Club has been booked by NSW Government for a flood recovery centre from March to June 2022.
Number of bookings for the Richmond Room (# hours per annum)	376	333	145	781	≥ 1,050	2,092		The Richmond Room is booked by Australia Red Cross Lifeblood Service as a blood donation centre until December 2022.
Number of bookings for the Kentwell Centre (>30% =4,200hrs pa)	1,073	1,026	772	4,504	≥ 4,200	5,540		
Number of bookings for the Lennox Head Cultural Centre - Auditorium (# hours per annum)	N/A	N/A	N/A	674	≥ 1,050	587		Bookings impacted by floods and Lennox Head Cultural Centre used as an evacuation centre this year.
Number of bookings for the Lennox Head Cultural Centre Meeting Rooms (# hours per annum)	2,694	3,047	1,155	3,090	≥ 7,000	5,396		
Enquiries to Visitor Information Centre (#)	44,757	42,752	31,973	40,000	≥ 40,000	33,000		The results are down due to floods and lack of visitors.
Number of external visits to Council website (#)	250,287	264,762	390,954	393,000	≥ 360,000	660,200		
Proportion of satisfied visitors to Ballina Visitor Information Centre (%)	100%	99.14%	98%	100%	≥ 98%	98%		

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of grant applications submitted (total Council) (#)	33	29	27	27	≥ 25	23		
Net operating deficit for Community Centres and Halls (excluding depreciation) (\$ pa)	(\$371,000)	(\$766,000)	(\$1,168,000)	(\$997,000)	≤ (\$500,000)	(\$420,000)		
Number of visits to tourism website (#)	62,000	80,000	81,000	141,000	≥ 110,000	105,000		
Comply with customer service standards for management of complaints within 15 days (%)	80%	82%	79%	80%	≥ 80%	82%		71 complaints for 2021/22 (2020/21 - 67, 2019/20 - 68, 2018/19 - 92)
Percentage of customer requests dealt with effectively and promptly (% within allocated timeframe)	92%	93%	93%	93%	≥ 90%	90%		11,747 customer requests closed within agreed timeframe out of a total of 13,068.

Facilities Management

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of swimming pool patrons (# per annum)	0	253,000	233,000	257,000	≥ 260,000	228,000		Fourth quarter patronage figures show an improvement after the decline over the wet summer period and covid impacts earlier in the year when the pools were closed for five weeks.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Average CO2 rating for light fleet (grams per km)	206	197	194	193	≤ 200	192		
Increase renewable energy generated on Council sites (kW pa)	514	569	590	700	≥ 800	956		During quarter four the Ballina Airport 94 kW solar PV system was connected. An additional 150 kW's of on ground solar is being installed at the Alstonville (100 kW) and Wardell (50kW) Wastewater Treatment Plants.
Reduce CO2 emissions from Council's built assets (# tonnes)	8,492	8,545	7,581	9,405	≤ 9,800	8,428		
Reduce the energy consumption from Council's built assets (MWh)	7,905	9,090	8,799	9,400	≤ 9,000	9,915		Rainfall during quarters three and four contributed to an increase in consumption. This is mainly due to the wastewater pumping stations and treatment plants.
Monitor operating budgets to comply with approved funding (within 5% of budget) - building maintenance	104%	99%	102%	102%	≥ 95% ≤ 105%	93%		
Operating surplus from fleet and plant operations (excluding depreciation) (\$ pa)	\$1,101,000	\$1,041,000	\$1,628,000	\$1,881,000	≥ \$1,800,000	\$2,300,000		Based on income of \$5.03m and expenses of \$2.73m.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Net operating deficit for swimming pools (excluding depreciation and loan interest) (\$ pa)	(\$433,000)	(\$78,000)	(\$260,000)	(\$289,000)	≤ (\$200,000)	(\$308,000)		The target represents the original budget before COVID restrictions resulted in the swimming pools being closed for five weeks early in 2021/22. Final result is a \$15,000 improvement on the revised target.

Financial Services

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Investment returns greater than 90 day bank bill rate (# basis points above benchmark)	89	127	127	89	≥ 75	31		Council's actual investment returns often show a lag behind movements in the 90 day bank bill rate. Actual returns have steadily improved over the last few months.
Number of insurance claims (#)	15	29	18	27	≤ 30	24		
Value of store stock control bin errors (\$)	\$430	\$420	\$8,200	(\$3,100)	≤ \$500	(\$5,800)		The write-off reported remains unchanged from last quarter. The next scheduled stocktake is take place on 12 July, the results of which will fall into the next reporting quarter.

Information Services

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Efficiently attend to employee requests for assistance with technology systems (%)	88%	88%	85%	87%	≥ 85%	81%		8,453 support requests out of a total of 10,431 received, completed within one day

People and Culture

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Average number of days sick leave per employee (# days pa)	8.10	8.98	9.33	8.67	≤ 8	9.80		Exceeds target due to flood related absences and increased illnesses in the community.
Hours of lost time due to workers' compensation claims (# hours)	104	165	855	586	≤ 1,000	781		
Number of workers' compensation claims (# pa)	7	8	16	19	≤ 20	18		
Percentage of staff turnover per year (%)	9.62%	7.52%	7.69%	6.02%	≤ 10%	12%		Contributing factors include shrinking workforce due to low unemployment, rising cost of living in this region and Council's pay rates less than private sector salaries and wages.
Percentage of staff undertaking formal training per year (%)	89%	88%	85%	100%	≥ 80%	94%		

Civil Services Division

Engineering Works

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Minimise operating deficit for Burns Point Ferry (\$)	(\$255,000)	(\$32,000)	(\$428,000)	(\$60,000)	≤ (\$200,000)	(\$460,000)		Target is based on original budget. Revised deficit was \$504,000 and with flood damage excluded final result is a loss of \$460,500, including the major slip of \$275,000.
Monitor capital works to ensure they are completed on time (within 20% of budget)	80%	85%	81%	80%	≥ 80% ≤ 120%	80%		
Monitor operating budgets to comply with approved funding (within 5% of budget)	97%	99%	96%	96%	≥ 95% ≤ 105%	90%		Excludes flood costs

Infrastructure Planning

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Percentage of development application referrals completed within 21 days (%)	84%	79%	71%	63%	≥ 70%	70%		

Resource Recovery

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Monitor missed kerbside bin services per month (#)	N/A	N/A	N/A	24	< 27	17		
Percentage of kerbside recycling diversion rates against 2019/20 benchmark (%)	N/A	N/A	N/A	56%	> 59%	60%		
100% compliance licence reports for waste submitted within 30 days of quarter (%)	N/A	N/A	N/A	N/A	= 100%	100%		

Water and Wastewater

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of unplanned water supply interruptions greater than four hours in duration (#)	2	1	4	1	= 0	4		One unplanned outage of more than four hours in the quarter, bringing the total to four. Broken water main at corner of Tamar and Martin Streets was a difficult repair due to high groundwater levels.
Percentage of drinking water reticulation monitoring compliance with ADWG (Chemical and Physical) (%)	99.90%	99.17%	100%	99.80%	≥ 100%	100%		

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Percentage of drinking water reticulation monitoring compliance with ADWG (Microbial) (%)	100%	100%	100%	100%	= 100%	100%		
Percentage of fire hydrants inspected per annum (%)	42%	48%	39%	32%	≥ 50%	42%		529 hydrants were inspected in the quarter, bringing the total for the year to 1,625.
Number of notifiable drinking water health incidents at Marom Creek Water Treatment Plant (#)	1	0	1	0	= 0	1		No notifiable incidents this quarter, leaving the total for the year at one.
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)	179	188	163	154	≤ 170	148		
Level of compliance with Environmental Protection Licence Concentration Limits (%)	100%	99%	94.50%	98.62%	= 100%	98%		Oil and grease exceedance occurred at Alstonville, as well as five exceedances for coliforms at Wardell WWTPs.
Number of notifiable pollution incidents triggering formal regulatory response (#)	0	5	6	0	= 0	6		No reportable incidents during the reporting quarter left the total for the year at six.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of notifiable recycled water health incidents at Ballina and Lennox Head Wastewater Treatment Plants (#)	0	0	2	3	= 0	1		One ecoli detection (non-repeatable) at Lennox Head WWTP.
Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Chemical and Physical) (%)	95.40%	100%	100%	100%	= 100%	100%		
Percentage of Recycled Water Reticulation Monitoring Compliance with AGWR in Ballina and Lennox Head (Microbial) (%)	100%	100%	100%	99.80%	= 100%	99%		One ecoli detection (non-repeatable) at Kings Court Reservoir on 30 May 2022.
Recycled water during dry weather (%ADWF).	N/A	N/A	N/A	N/A	≥ 20%	13%		Cooler weather resulted in low consumption from irrigation customers.
Water main breaks per 30km of main (#)	1.71	1.61	1.55	1.08	≤ 1	1		Two main breaks in the quarter, bringing total to twelve. Equates to 1.
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	92%	80%	81%	71%	≥ 80% ≤ 120%	67%		Water at 77% and Wastewater at 59%
Monitor operating budgets to comply with approved funding (within 5% of budget)	97%	99%	98%	98%	≥ 95% ≤ 105%	95%		

Planning and Environmental Health Division

Development Services

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of Section 68 Approvals issued for plumbing and drainage work (# per annum)	N/A	N/A	N/A	521	≥ 450	464		
Percentage of applications determined under delegated authority (%)	N/A	N/A	N/A	N/A	> 95%	99%		
Percentage of building information certificates determined within 20 working days (%)	97%	94%	94%	84%	≥ 90%	77%		High volumes of development and construction activity and council's statutory responsibility to attend to these functions, workplace interruptions due to COVID 19 and the floods, introduction of the NSW Planning Portal, difficulty in recruitment of experienced building surveyors have all been factors contributing to Council not being able to focus sufficient time and resources to certification services.
Percentage of complying development certificates issued within 10 working days (%)	100%	85%	72%	35%	≥ 80%	40%		

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Percentage of construction certificates issued by Council (% of market)	77%	59%	54%	46%	≥ 50%	42%		
Percentage of Section 10.7 certificates issued within four days of receipt (%)	93%	94%	96%	95%	≥ 90%	95%		
Time taken to determine development applications (excluding integrated development) (# days)	38	36	49	48	≤ 60	108		This result continues to reflect the high volume of development and construction activity and enquiry, determination of a number of applications lodged in 2018, 2019 and 2020, ongoing interruptions due to COVID 19, introduction of the NSW Planning Portal, major flood events in March and responding to a significant number of enquiries regarding delays in determination times.

Open Spaces

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of events approved by Council (#)	59	57	53	12	≥ 25	15		An improved number of events held in quarter four following major disruptions during first nine months of the year.
Number of filming approvals in accordance with LG Government Filming Protocol (# pa)	N/A	N/A	N/A	N/A	≥ 25	4		Limited ultra low and low impact filming undertaken this quarter
Monitor capital works to ensure they are completed on time and within budget (within 20% of budget)	71%	58%	78%	55%	≥ 80% ≤ 120%	92%		
Monitor operating budgets to comply with approved funding (within 5% of budget)	103%	94%	102%	106%	≥ 95% ≤ 105%	96%		

Public and Environmental Health

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Non-compliance with National Health and Medical Research Council drinking water standards (#)	0	1	0	0	= 0	1		Cumulative measure 1 carried forward from third quarter, 0 non-compliances in 4th quarter.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Number of dual occupancy non-compliance audits (# pa)	N/A	N/A	N/A	N/A	> 20	16		
Number of high risk commercial premises audited under inspection program (# pa)	40%	48.50%	17%	36	≥ 20	25		25 inspections conducted (23%) from 108 current premises.
Number of high risk school zones patrolled (# pa)	N/A	N/A	N/A	N/A	> 36	70		
Percentage of reported dog attacks responded to within 48 hours (%)	92%	95%	94%	95%	= 100%	96%		
Percentage of barking dog complaints responded to within seven days (%)	100%	100%	100%	100%	= 100%	98%		
Percentage of food premises audited per year (%)	100%	100%	69%	93%	= 100%	79%		179 inspections conducted from 226 premises. 14 premises have closed during the last financial year.
Percentage of public pools (as defined in the Public Health Act) monitored for water quality (% pa)	30%	100%	0%	100%	= 100%	80%		Many pools were closed throughout the inspection period due to both the COVID restrictions over the summer period and the floods which either forced closure of the pools or business altogether.

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Percentage of semi public pools monitored for water quality (% pa)	N/A	100%	33%	100%	≥ 33%	60%		No further public or semi-public swimming pool inspections were conducted in the last quarter. Many pools were closed throughout the inspection period due to both the COVID restrictions over the summer period and the floods which either forced closure of the pools or business altogether.
Percentage of drinking water sites monitored per week (%)	100%	100%	100%	100%	= 100%	100%		All samples collected as required.
Number of on-site sewage management system (OSSM) Approvals to Install issued (#)	32	79	90	89	≥ 30	69		
Number of on-site sewage management system (OSSM) effluent disposal systems inspected per annum (#)	65	115	181	150	≥ 100	109		
Number of on-site sewage management system (OSSM) Approvals to Operate issued (#)	1,313	202	94	388	≥ 100	299		

Strategic Planning

Service Delivery Indicator	17/18	18/19	19/20	20/21	2021/22 Indicator	2021/22 June	On Target Y/N	Comments
Net operating deficit for Community Gallery (excluding depreciation) (\$)	(\$150,000)	(\$290,000)	(\$257,000)	(\$337,000)	≤ (\$320,000)	(\$264,000)		Savings in utilities, cleaning and staff costs due to facility closures and recruitment of vacant positions. Operating costs expected to return to more normal levels in 22/23.
Number of visits to Community Gallery (# pa)	25,000	27,600	15,400	11,000	≥ 25,000	8,010		Impacts of Covid and the floods have affected visitation rates greatly this year. Visitation to the Gallery and Ignite Studios is slowly building this quarter with the return of physical exhibitions, events and workshops.
Number of visits to Gallery website (# pa)	21,200	24,000	24,900	28,300	≥ 26,000	23,400		Online visitation remained strong this quarter, however overall online visitation has decreased slightly compared to last year.

A2

***councillor expenses +
facilities policy***

POLICY NAME: COUNCILLOR EXPENSES AND FACILITIES

POLICY REF: C04

MEETING ADOPTED: 28 April 2022 | Resolution 280422/14

POLICY HISTORY:

220721/20; 220318/17; 060917/1; 250816/21,
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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 to be given in the following circumstances:
- the councillor must declare that the matter is directly related to council business; and
 - the general manager has assessed that the issue can be resolved relatively quickly; and
 - there will be no additional expense incurred by council in providing that assistance; and
 - the work environment must be considered safe from work health and safety perspective; and
 - the general manager is of the opinion that the use of the council staff resource is the quickest and most effective method to resolve the matter.

7. Insurances

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

8. Legal assistance

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

PART C – FACILITIES

9. General facilities for all councillors

Facilities

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

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

Stationery

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

Administrative support

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

10. Additional facilities for the mayor

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

Mayoral Vehicle

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

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

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

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

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

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

PART D – PROCESSES

11. Approval, payment and reimbursement arrangements

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

Direct payment

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

Reimbursement

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

Notification

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

Reimbursement to council

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

Timeframe for reimbursement

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

12. Disputes

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

13. Return or retention of facilities

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

14. Publication

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

15. Reporting

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

16. Auditing

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

17. Breaches

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

PART E – APPENDICES

Appendix I: Related legislation, guidance and policies

Relevant legislation and guidance:

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

Related Council policies:

- Code of Conduct
- Councillor Training and Development Policy

Appendix II: Definitions

The following definitions apply throughout this policy.

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

professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a councillor or the mayor
Regulation	Means the Local Government (General) Regulation 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
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Status: **legally binding**

Taxation Determination

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

❶ 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 exception¹ 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

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

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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 drivers², office holders covered by the Remuneration Tribunal³ or Federal Members of Parliament.⁴

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

² See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

³ 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.

⁴ 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
Camaron (WA)	156	Northam (WA)	189

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

Table 5: Tier 2 country centres

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

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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.

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Status: **legally binding**

Reasonable amounts for domestic travel expenses for employee truck drivers⁵

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*

⁵ 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	New Zealand	4	Tanzania	3
Cameroon	4	India	3	Nicaragua	3	Thailand	4
Canada	4	Indonesia	3	Nigeria	4	Tonga	3
Chile	3	Iran	1	North Macedonia	2	Trinidad and Tobago	6
China	5	Iraq	4	Norway	6	Tunisia	2
Colombia	3	Ireland	5	Oman	6	Türkiye (Turkey)	3
Congo Democratic Republic	4	Israel	6	Pakistan	2	Uganda	3
Cook Islands	4	Italy	5	Panama	4	Ukraine	3
Costa Rica	3	Jamaica	4	Papua New Guinea	4	United Arab Emirates	6
Cote D'Ivoire	4	Japan	5	Paraguay	2	United Kingdom	5
Croatia	3	Jordan	6	Peru	4	United States of America	5
Cuba	3	Kazakhstan	2	Philippines	3	Uruguay	3
Cyprus	4	Kenya	4	Poland	3	Vanuatu	4
Czech Republic	3	Korea	6	Portugal	4	Vietnam	3
Denmark	6	Kosovo	2	Puerto Rico	5	Zambia	2
Dominican Republic	4	Kuwait	5	Qatar	6		
East Timor	4	Kyrgyzstan	2	Romania	3		
				Russia	4		

TD 2022/10

Status: **legally binding**

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

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

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

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

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

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

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

Date of effect

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

Commissioner of Taxation
29 June 2022

Taxation Determination

TD 2022/10

Status: not legally binding

References

Previous draft:

Not previously issued as a draft

*Previous Rulings/Determinations:*TD 2017/19; TD 2018/11; TD 2019/11;
TD 2020/5; TD 2021/6*Related Rulings/Determinations:*

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

Legislative references:- ITAA 1997 Subdiv 900-B

ATO references

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meal expensesIncome tax ~ Deductions ~ Work related expenses ~ Travel expenses

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A3

***public interest disclosure
2021/22***

BALLINA SHIRE COUNCIL

Report to the NSW Ombudsman

Submitted On: 14 Jan 2022

Reporting Period: July to December 2021

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
No of public officials who made public interest disclosures to your public authority	1	0	0
No of public interest disclosure received by your public authority	1	0	0
Of public interest disclosures received, how many were primarily about:	1	0	0
Corrupt conduct	1	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			

BALLINA SHIRE COUNCIL

Report to the NSW Ombudsman

Submitted On: 06 Jul 2022

Reporting Period: January to June 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	1	0	0
No of public interest disclosure received by your public authority	1	0	0
Of public interest disclosures received, how many were primarily about:	1	0	0
Corrupt conduct	0	0	0
Maladministration	1	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		1	
Have you established an internal reporting policy?			Yes
Has the head of your public authority taken action to meet their staff awareness obligations?			No
If so, please select how staff have been made aware			

A4

***gipa act 2009
annual report 2021/22***

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

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

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

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

Total number of applications received
17

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	1	0	0	1	0	0	0	0	2	12%
Not for profit organisations or community groups	0	0	0	0	1	0	0	0	1	6%
Members of the public (by legal representative)	4	2	0	1	0	0	0	0	7	41%
Members of the public (other)	5	1	1	0	0	0	0	0	7	41%
Total	10	3	1	2	1	0	0	0	17	
% of Total	59%	18%	6%	12%	6%	0%	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)	10	3	1	2	1	0	0	0	17	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	10	3	1	2	1	0	0	0	17	
% of Total	59%	18%	6%	12%	6%	0%	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)	1	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	1	100%
Invalid applications that subsequently became valid applications	1	100%

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	0	0%
Individual rights, judicial processes and natural justice	3	100%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	3	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	14	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	14	

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

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

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

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

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

Table I: Applications transferred to other agencies.

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

A5

***disability inclusion
action plan***



ballina
shire council

Disability Inclusion Action Plan 2017-2022

prepared by Ballina Shire Council

05/2022

Disability Inclusion Action Plan

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Mayor's Message

I am very pleased to present Ballina Shire Council's Disability Inclusion Action Plan (DIAP) 2017-2022. I am proud of the work that Ballina Shire Council has undertaken over many years to improve access and inclusion in our shire. This DIAP formalises our actions as we continue to work at creating an accessible and inclusive Ballina Shire.

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

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

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

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

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

Cr David Wright
Ballina Shire Council Mayor



Overview and Vision

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



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

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

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

Ballina Shire Council's Vision for Inclusion

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

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

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



Summary of Consultation Methods

Partnership with councils in the Northern Rivers region

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

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

Survey

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

Community Forum

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

Regional Stakeholder Analysis

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

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

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

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



Policy and Legislative Context

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

International

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

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

Commonwealth

Disability Discrimination Act 1992 (DDA)

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

National Disability Strategy (NDS) 2010–2020

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

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

Disability (Access to Premises – Buildings) Standards 2010

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

New South Wales

Disability Inclusion Act 2014 (NSW)

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

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

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

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

its dealings with matters relating to people with disabilities.

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

Additional related legislation and standards for NSW:

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

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



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

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

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

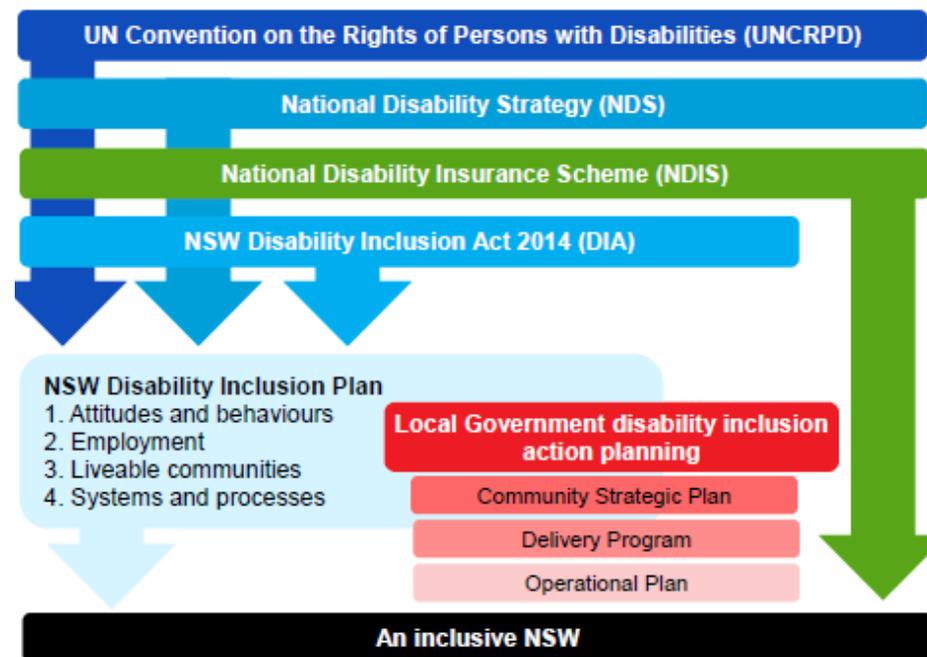


Figure 1: Relationship between the relevant policy and legislative instruments (Source NSW Disability Inclusion Action Planning Guidelines, November 2015)



Community Profile

What is a disability?

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

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

- total or partial loss of the person's bodily or mental functions
- total or partial loss of a part of the body
- the presence in the body of organisms causing disease or illness
- the presence in the body of organisms capable of causing disease or illness
- the malfunction, malformation or disfigurement of a part of the person's body
- a disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction, or
- a disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgment or that results in disturbed behaviour.

And includes a disability that:

- presently exists
- previously existed but no longer exists
- may exist in the future (including because of a genetic predisposition to that disability), or
- is imputed to a person.

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

The Australian Bureau of Statistics conducts regular surveys to measure the incidence of disability in Australia, and the need for support for older people and people with disabilities, to provide a demographic profile of people with disability compared with the general population. The most recent survey was conducted across Australia in 2015 and this is the fourth survey of its type since 2003, and the infographic on page 17 provides a summary of the results of the survey.



A profile of people with disability in Australia



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

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



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



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



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



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



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



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



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



People with disability

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



People with no reported disability



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

*Living in households

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

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

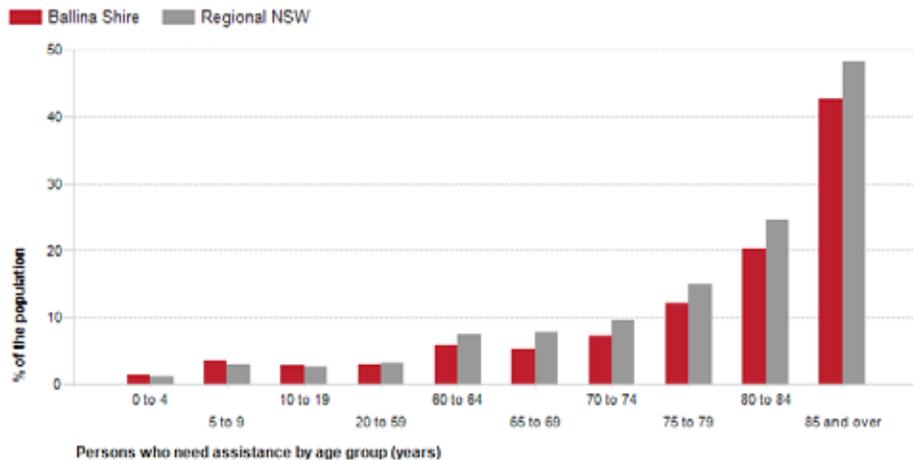
Levels of Disability in Ballina Shire

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

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

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

Need for assistance with core activities, 2011



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



Need for assistance with core activities

Ballina Shire persons (usual residence)

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

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

In Ballina Shire there were 4,246 carers providing unpaid assistance to a person with a disability, long term illness or old age in 2011. The proportion of people providing unpaid care can be an important indicator of the level of demand for care services and the need for local and state governments to make provision for local facilities.. An increasing proportion of carers among the population may indicate inadequate care provision, the need for in-home support, or support for the carers themselves.



Unpaid care

Ballina Shire persons aged 15+ (usual residence)

assistance to a person with a disability, long term illness or old age	2011			2006			change
	no.	%	% regional NSW	no.	%	% regional NSW	2006 to 2011
provided unpaid assistance	4,246	13.2	12.5	3,648	11.7	11.5	+598
no unpaid assistance provided	25,616	79.5	78.9	24,881	79.6	79.0	+735
not stated	2,370	7.4	8.6	2,720	8.7	9.5	-350
total persons aged 15+	32,232	100.0	100.0	31,249	100.0	100.0	+983

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

A Disability Access Reference Group has operated in Ballina Shire Council for over 20 years. The group includes individuals with a range of abilities and lived experiences that provide Council with advice on development applications, proposed redevelopments and a broad range of access and inclusion issues.

Council has undertaken a range of projects and implemented actions that directly support the needs of people with disability. Some of the more recent examples include:

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



Changing Places toilet facility in Tamar Street, Ballina



Community Consultation Outcomes

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

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

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

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

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

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



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

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



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

- survey respondent

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

- survey respondent

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

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

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

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



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

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



1

developing positive community ATTITUDES AND BEHAVIOURS

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

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

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

“The biggest access issue is human attitudes”

- survey respondent

2

**creating
LIVEABLE COMMUNITIES**

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

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

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

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

- survey respondent



members of Ballina Shire Council Regional Works Crew

3

supporting access to MEANINGFUL EMPLOYMENT

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

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

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

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

- member of the Access Reference Group



Ballina Shire Council Chambers

4

improving access to services through SYSTEMS AND PROCESSES

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

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

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

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

- survey respondent

Strategies and Actions

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

1**developing positive community
ATTITUDES AND BEHAVIOURS****2****creating
LIVEABLE COMMUNITIES****3****supporting access to
MEANINGFUL EMPLOYMENT****4****improving access to services through
SYSTEMS AND PROCESSES**

River Street, Ballina

1. ATTITUDES AND BEHAVIOURS

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

2. LIVEABLE COMMUNITIES

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

3. MEANINGFUL EMPLOYMENT

strategy		action	indicator	responsibility	estimated costs (exclusive of staff time)	time frame	CSP theme/ priority
3.1	Maintain employment opportunities for people with disabilities	continue to support the employment of the Regional Works Crew	Regional Works Crew maintained	Risk and Human Resources	\$ 0 integrated into existing staffing costs	ongoing	 <p>Connected Community (CC)</p> <p>CC 2.3 Assist disadvantaged groups in our community</p>
3.2	Increase opportunities for people with disabilities to enter the workforce	Implement disability employment audit program	audit completed	Risk and Human Resources	\$ 0 integrated into planed Risk and Human Resources activity	2 years	 <p>Connected Community (CC)</p> <p>CC 2.3 Assist disadvantaged groups in our community</p>
		register as an employment provider under the NDIS	Ballina Shire Council registered with the NDIS				 <p>Prosperous Economy (PE)</p> <p>PE 2.2 Enhance transport and other business networks</p>
3.3	Increase awareness of working with people with a disability	provide access and inclusion training to all new staff	training completed	Risk and Human Resources	\$ 0 integrated into existing training program	2 years	 <p>Connected Community (CC)</p> <p>CC2.3 Assist disadvantaged groups in our community</p>
3.4	Improve opportunities for participation in Council's workforce	ensure recruitment methods provide people with a disability the opportunity to apply for positions	recruitment processes is not discriminatory	Risk and Human Resources	\$ 0 integrated into planed Risk and Human Resources activity	ongoing	 <p>Connected Community (CC)</p> <p>CC2.3 Assist disadvantaged groups in our community</p>

4. SYSTEMS AND PROCESSES

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



Monitoring and Evaluation

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

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

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

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



ballina
shire council

A6

capital expenditure

Operational Plan Review
Capital Expenditure - Planning and Environmental Health Division - 2021/22
30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
	Open Spaces - Playground Equipment and Other												
2205.5488	Crown Reserve Improvements	37,000	28,000	9,000			37,000	2,700	7	Complete	On-going	On-going	
2205.6532	Wollongbar District Park	1,300,000	530,000	757,000			1,287,000	1,207,900	94	Complete	Complete	Complete	
2372.7777	Pop Denison, Ballina - Master Plan	1,100,000	750,000	(69,000)	240,000		921,000	895,000	97	Complete	Apr-21	Aug-22	
2205.6531	Ross Park, Lennox Head	800,000	550,000	243,000			793,000	932,900	118	Complete	Jul-21	Aug-22	LRCI Funding - Round One - \$250,000
2205.4770	Missingham Park, Ballina - Design	25,000	0	16,000			16,000	18,200	114	Complete	Complete	Complete	
2205.4771	Compton Drive, Ballina - Dog Exercise Area	15,000	0	4,000			4,000	6,700	168	Complete	Complete	Complete	
2205.4586	Various Shelters and BBQs	175,000	100,000	59,000			159,000	103,800	65	Complete	Apr-21	Jun-22	Local Roads and Community Infrastructure (LRCI) Fund - Round Two
2205.6561	Fitzroy Park, Wardell	180,000	179,000		(179,000)		0	600	100	Jul-22	Aug-22	Dec-22	
2205.6545	Riverview Park, Ballina	94,000	0	93,000			93,000	88,200	95	Complete	Complete	Complete	
2205.4769	Meldrum Park, Ballina - Shade Shelter	0	0	43,000	(43,000)		0	0	100	Complete	Complete	Complete	
2205.6503	Ocean Breeze Reserve, Lennox Head	190,000	100,000	89,000	(189,000)		0	0	100	Jul-22	Aug-22	Dec-22	
2205.6558	Bolwarra Park, Wollongbar	10,000	10,000				10,000	13,100	131	Mar-22	Mar-22	Jul-22	
2205.6559	Cummings Park, Cumbalum	100,000	100,000		(100,000)		0	0	100	Jul-22	Aug-22	Dec-22	
2205.6560	Elevations Park, Lennox Head	100,000	99,000		(99,000)		0	0	100	Jul-22	Aug-22	Dec-22	
2205.6562	Meldrum Park, Ballina	162,000	119,000		(119,000)		0	0	100	Jul-22	Aug-22	Dec-22	
2205.XXXX	Lennox Headland, Fencing and Safety	137,000			137,000		137,000	0	0	Apr-22	May-22	Sep-22	LRCI Funding - Round Two
	Sub Total	4,425,000	2,565,000	1,244,000	(352,000)	0	3,457,000	3,269,100	95				
	Sports Fields												
2515.7777	Ballina Heights - Lighting	200,000	0	166,000			166,000	198,000	119	Complete	Complete	Complete	LRCI Funding - Round One
2258.7777	Saunders Oval - Irrigation	30,000	30,000				30,000	25,600	85	Complete	Complete	Complete	LRCI Funding - Round Two
2541.7777	Improvements	261,000	261,000				261,000	246,100	94	Complete	Complete	Complete	LRCI Funding - Round Two - Various projects
2542.7777	Kingsford Smith - Redevelopment	3,000,000	200,000	100,000	(200,000)		100,000	62,800	63	Complete	Mar-22	Dec-22	
2259.7777	Lyle Park, Wollongbar - Lighting	0	170,000		(170,000)		0	0	100	Complete	Complete	Complete	Completed by Rugby Club
2305.7777	Ballina Heights - Drainage and Layout	150,000	0	64,000	(64,000)		0	0	100	Complete	Feb-21	Dec-22	
2541	Wollongbar Sports Fields - Clubhouse	100,000					0	0	100	Complete	Uncertain	Uncertain	Third party project dependent on the Club securing grant funds
2541	Chickiba Sports Fields - Little Athletics	40,000			40,000		40,000	0	0	N/A	Feb-22	Jun-22	
2541	Sports Fields - Various - Goal Posts	15,000			15,000		15,000	1,600	11	N/A	Feb-22	May-22	
2541	Sports Fields - Fencing	15,000			15,000		15,000	0	0	N/A	Feb-22	May-22	
	Sub Total	3,811,000	661,000	330,000	(364,000)	0	627,000	534,100	85				
	Public Amenities												
2207.4543	Lennox Head Surf Club Locality	160,000	20,000				20,000	0	0	Jun-22	Aug-22	Dec-22	
2207.4590	Moon and Commemoration Park	180,000	100,000	80,000			180,000	156,100	87	Complete	Aug-21	Aug-22	LRCI Funding - Round Two
2207.4591	Regatta Avenue, Ballina (Naval Museum Locality)	50,000	50,000				50,000	49,100	98	Complete	Complete	Complete	
	Sub Total	390,000	170,000	80,000	0	0	250,000	205,200	82				
	Total - Open Spaces	8,626,000	3,396,000	1,654,000	(716,000)	0	4,334,000	4,008,400	92%				
	Strategic Planning												
2105	Community Gallery	91,000	0	19,000	(16,600)		2,400	10,900	454	Complete	Complete	Complete	
	Total - Strategic Planning	91,000	0	19,000	(16,600)	0	2,400	10,900	454%				
	Public and Environmental Health												
2237	Lake Ainsworth Coastal Management Plan	395,000	395,000		(395,000)		0	0	100	Complete	May-22	Dec-22	
2508	Shaws Bay Coastal Management Plan	2,100,000	0	171,000			171,000	139,500	82	Complete	Complete	Complete	
	Total - Public and Environmental Health	2,495,000	395,000	171,000	(395,000)	0	171,000	139,500	82%				
	Total - Planning and Environmental Health	11,212,000	3,791,000	1,844,000	(1,127,600)	0	4,507,400	4,158,800	92%				

Operational Plan Review
Capital Expenditure - Corporate and Community Division - 2021/22
30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
Airport													
2351.3858	Runway Strengthening	14,000,000	2,000,000	17,000	(1,467,000)		550,000	537,200	98	Complete	Oct-22	Mar-23	Tenders called
2351.417	Lighting Equip Room / Pilot Activated Light	315,000	165,000	(18,000)			147,000	130,300	89	Complete	Complete	Complete	
2351.4791	Terminal Expansion - Passenger Screening	2,700,000	2,503,000	(209,000)	(594,000)		1,700,000	2,021,100	119	Complete	Jan-22	Sep-22	
2351.6319	Apron Upgrades	6,500,000	1,600,000	87,000	(1,677,000)		10,000	6,600	66	Dec-21	Uncertain	Uncertain	Tenders called
2351.6483	Car Park, Solar and Boom Gates	4,000,000	2,000,000	105,000	1,895,000		4,000,000	4,387,600	110	Complete	Aug-21	Aug-22	
2351.6518	Baggage Area	2,150,000	500,000	50,000	(500,000)		50,000	28,100	56	Jun-22	Oct-22	Jun-23	Majority of expenditure planned for 2022/23
	Sub Total	29,665,000	8,768,000	32,000	(2,343,000)	0	6,457,000	7,110,900	110				
Camping Ground													
2375.3979	Flat Rock	120,000	120,000		(100,000)		20,000	6,300	32	N/A	On-going	On-going	
	Sub Total	120,000	120,000	0	(100,000)	0	20,000	6,300	32				
Property													
2320.8607	Southern Cross Industrial - Boeing Avenue - Lot 3	7,000,000	1,000,000	131,000	(1,000,000)		131,000	1,655,100	1,263	Complete	Apr-22	Oct-22	Developer contributions paid to Council prior to 30 June 2022.
2327.4720	Henderson Land - Infrastructure Contribution	275,000	275,000				275,000	283,600	103	Complete	Complete	Complete	
2325.8608	Wollongbar Urban Expansion Area - Stage 3	5,700,000	2,400,000	330,000	(400,000)		2,330,000	2,309,400	99	Complete	Jan-21	Aug-22	Project largely complete - contributions of \$1.2m payable to Council
2336	Shelly Beach Café - Stormwater / Car Park	100,000	0		55,000		55,000	54,500	99	Complete	Complete	Complete	
	Sub Total	13,075,000	3,675,000	461,000	(1,345,000)	0	2,791,000	4,302,600	154				
	Total - Commercial Services	42,860,000	12,563,000	493,000	(3,788,000)	0	9,268,000	11,419,800	123%				
Swimming Pools													
2220.6565	Alstonville Swimming Pool - Shade	100,000	100,000				100,000	59,400	59	Feb-22	Apr-22	Aug-22	
Community Buildings													
2532	Men's Shed	100,000	0	51,000			51,000	51,700	101	Complete	Complete	Complete	
2104.7928	Alstonville Cultural Centre - Refurbishment	7,000,000	100,000	146,000	200,000		446,000	138,700	31	Dec-21	Uncertain	Uncertain	Design / planning consent - Tender accepted at July 2021 Ordinary meeting
2346	Naval Museum	0	0	46,000	(46,000)		0	0	100	Dec-21	Uncertain	Uncertain	
2199.4751	Halls - Various	172,000	157,000	(36,000)	51,000		172,000	91,700	53	Complete	Jul-21	Oct-22	LRCI Funding - Round Two
2199.4764	Pimlico Hall - Building Maintenance	95,000	0	34,000	(34,000)		0	0	100	Complete	Complete	Complete	
2199.4765	Northlakes Hall - Building Maintenance	8,000	0	8,000	(8,000)		0	0	100	Complete	Complete	Complete	
2199.4766	Newrybar Hall - Building Maintenance	9,000	0	9,000	(9,000)		0	0	100	Complete	Complete	Complete	
	Sub Total	7,384,000	257,000	258,000	154,000	0	669,000	282,100	42				
Administration Centre and Depot Facilities													
2102.135	Depot - Workshop / Power / Roof / Crane	748,000	400,000	248,000	100,000		748,000	726,100	97	Complete	Complete	Complete	
2102.1351	Depot - Open Spaces	149,000	149,000		(130,000)		19,000	700	4	Uncertain	Uncertain	Uncertain	
2102.2276	Depot - Solar and Power Upgrade	175,000	120,000		55,000		175,000	52,500	30	Complete	Nov-21	Dec-22	
2102.6523	Depot - Hardstand and Security	45,000	200,000		(155,000)		45,000	200	0	Complete	Mar-22	Dec-22	
2102.XXX	Depot 2 - Fencing and Remediation	46,000	0		46,000		46,000	43,800	95	Complete	Complete	Complete	
2102.4587	Administration Centre - Foyer	75,000	75,000	(25,000)			50,000	37,500	75	Complete	May-22	Aug-22	LRCI Funding - Round Two
	Sub Total	1,238,000	944,000	223,000	(84,000)	0	1,083,000	860,800	79				
Plant and Fleet													
2215.6442	Light Vehicles and Heavy Plant (Net)	1,289,000	1,927,000	(288,000)	(350,000)		1,289,000	1,302,400	101	N/A	On-going	On-going	
	Total - Facilities Management	10,011,000	3,228,000	193,000	(280,000)	0	3,141,000	2,504,700	80%				
	Total - Corporate and Community	52,871,000	15,791,000	686,000	(4,068,000)	0	12,409,000	13,924,500	112%				

Operational Plan Review
Capital Expenditure - Asset Management and Emergency Services - 2021/22
 30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
	Asset Management												
2236	Bus Shelters	22,000	0	22,000			22,000	2,300	10	N/A	On-going	On-going	
	Sub Total	22,000	0	22,000	0	0	22,000	2,300	10				
	Emergency Services												
2224	Lennox Head Rural Fire Service Shed	1,270,000	1,070,000	117,000	(687,000)	(470,000)	30,000	33,100	110	Aug-22	Oct-22	Dec-22	Awaiting consent
2224	Alstonville Rural Fire Service - Entrance	100,000	0		100,000	(100,000)	0	0	100	Jul-22	Oct-22	Dec-22	Scheduled for 2022/23
6914	SES Building	25,000	0				0	0	100	Uncertain	Uncertain	Uncertain	
	Sub Total	1,395,000	1,070,000	117,000	(587,000)	(570,000)	30,000	33,100	110				
	Total - Asset Management / Emergency Services	1,417,000	1,070,000	139,000	(587,000)	(570,000)	52,000	35,400	68%				

Capital Expenditure - Resource Recovery - 2021/22
 30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
2230	Domestic Waste Management - Vehicle	34,300	0		34,300		34,300	34,800	101	Complete	Complete	Complete	
3857	Resource Recovery Centre - Roof Replacement	375,000	375,000				375,000	369,600	99	Complete	Complete	Complete	
6487	Resource Recovery Centre - Transfer Centre	50,000	50,000				50,000	34,600	69	Complete	Nov-21	Jul-22	
6540	Resource Recovery Centre - Solar	0	75,000			(75,000)	0	0	100	Complete	Complete	Complete	
7766	Resource Recovery Centre - Second Weighbridge	0			50,000		50,000	0	0	Complete	Complete	Complete	
	Total - Resource Recovery	425,000	500,000	0	84,300	(75,000)	509,300	439,000	86%				

**Operational Plan Review
Capital Expenditure - Water Operations - 2021/22
30-June-2022**

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
Trunk Mains and Main Renewals													
968	Suvla Street, Ballina	185,000	0		4,000		4,000	2,600	65	Complete	Complete	Complete	
969	Gibbon Street, Lennox Head	90,000	15,000		75,000		90,000	91,000	101	Complete	Complete	Complete	Reflect final cost
970	Perry Street, Alstonville	90,000	90,000		(88,000)		2,000	300	15	Jun-22	Jul-22	Dec-22	
971	Marsh Avenue / Bentinck Street, Ballina	48,000	45,000		3,000		48,000	47,700	99	Complete	Complete	Complete	Reflect final cost
973	Camburt Street, Ballina	10,000	10,000				10,000	54,400	544	Complete	Complete	Complete	
974	Main Place, Ballina	15,000	15,000		(13,000)		2,000	1,600	80	Complete	Complete	Complete	
975	Tweed, Richmond, Greenhalgh St, Ballina	75,000	75,000		(70,000)		5,000	1,700	34	Jun-22	Jul-22	Dec-22	Awaiting design
976	Moon Street, Ballina	175,000	25,000		150,000		175,000	168,700	96	Complete	Complete	Complete	
977	Acacia Place, Ballina	21,000	10,000		11,000		21,000	20,600	98	Complete	Complete	Complete	
978	Sunway Place, Ballina	25,000	25,000				25,000	1,900	8	Apr-22	Apr-22	Aug-22	
979	Marine Street, Ballina	60,000	35,000		25,000		60,000	59,700	100	Complete	Complete	Complete	
980	Martin, Burnet, Ross Streets, Ballina	260,000	260,000		(240,000)		20,000	0	0	Jun-22	Jul-22	Dec-22	Awaiting design
981	Jarrett Street, Ballina	105,000	45,000		60,000		105,000	149,700	143	Complete	Complete	Complete	
7000.4637	Jarrett Street, Ballina	50,000	50,000		(50,000)		0	0	100	Complete	Complete	Complete	
997	Tamar Street, Ballina	290,000	290,000		(285,000)		5,000	3,200	64	Jun-22	Jul-22	Jun-23	Awaiting design
998	Bagot Street, Ballina	10,000	150,000		(140,000)		10,000	0	0	N/A	N/A	N/A	
999	Fox Street, Ballina	270,000	270,000		(265,000)		5,000	800	16	Jun-22	Jul-22	Jun-23	Awaiting design
1000	Angels Beach Drive to Missingham	100,000	100,000		(95,000)		5,000	3,400	68	Jun-22	Jul-22	Jun-23	Awaiting design
1001	North Creek Flow Meter	20,000	20,000				20,000	16,700	84	Complete	Dec-21	Aug-22	
1079	North Creek Road to Angels Beach Drive	20,000	0		20,000		20,000	500	3	Apr-22	Apr-22	Aug-22	
1080	Carrington Lane, Ballina	60,000	0		57,800		57,800	2,200	4	Apr-22	Apr-22	Aug-22	
	Sub Total	1,979,000	1,530,000	0	(840,200)	0	689,800	626,700	91				
Reservoirs													
7001.3848	Reservoir - East Ballina	50,000	50,000		(50,000)		0	0	100	Jul-22	Dec-22	Jun-23	
982	Reservoir - Pacific Pines	200,000	200,000		(140,000)		60,000	57,500	96	Complete	Jun-22	Jun-23	
983	Reservoir - Basalt Court - Access Upgrade	302,000	0	305,000	(3,000)		302,000	292,500	97	Complete	Complete	Complete	
985	Reservoir - Lennox Head	10,000	50,000		(40,000)		10,000	700	7	Complete	Complete	Complete	
986	Reservoir - Pine Avenue	200,000	200,000		(150,000)		50,000	4,300	9	Complete	Jun-22	Dec-22	
	Sub Total	762,000	500,000	305,000	(383,000)	0	422,000	355,000	84				
Miscellaneous													
987	Telemetry	10,000	10,000				10,000	0	0	N/A	On-going	On-going	
989	Water Network Master Plan	140,000	0	62,000	(20,000)		42,000	26,500	63	Complete	Jun-19	Aug-22	
991	Reticulation Valve Replacement	50,000	50,000				50,000	0	0	N/A	On-going	On-going	
992	Water Loss Reduction	100,000	100,000				100,000	46,000	46	N/A	On-going	On-going	
	Sub Total	300,000	160,000	62,000	(20,000)	0	202,000	72,500	36				
Treatment Plant (Marom Creek)													
1002	Marom Creek - Upgrade	4,200,000	500,000		(470,000)		30,000	1,300	4	Complete	May-22	Jun-23	EOI with selected contractors for phase 1 and 2
1003	Marom Creek - Renewals	30,000	30,000				30,000	0	0	N/A	On-going	On-going	
	Sub Total	4,230,000	530,000	0	(470,000)	0	60,000	1,300	2				
Plant and Miscellaneous													
1004	Plant and Equipment	195,000	22,000	173,000			195,000	34,300	18	N/A	On-going	On-going	
	Sub Total	195,000	22,000	173,000	0	0	195,000	34,300	18				
Service Connections													
1005	Water Meters - New Connections	240,000	240,000				240,000	363,500	151	N/A	On-going	On-going	
1006	Water Meters - Replacement Connections	398,000	300,000	98,000			398,000	240,500	60	N/A	On-going	On-going	
	Sub Total	638,000	540,000	98,000	0	0	638,000	604,000	95				
	Total - Water Operations	8,104,000	3,282,000	638,000	(1,713,200)	0	2,206,800	1,693,800	77%				

Operational Plan Review
Capital Expenditure - Wastewater Operations - 2021/22
30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
Pumping Stations													
1007	Pumping Station - Montwood Drive	200,000	0	31,000	30,000		61,000	47,100	77	Complete	Complete	Complete	
1009	Wet Well Relining Program	115,000	100,000		15,000		115,000	130,700	114	Complete	Complete	Complete	
1011	Renewal Works	204,000	354,000		(150,000)		204,000	185,700	91	On-going	On-going	On-going	
1012	Ballina Meter Installation	50,000	50,000				50,000	56,000	112	Complete	Complete	Complete	
7503.3927	Tamar Street	25,000	25,000		(25,000)		0	0	100	Jul-22	Aug-22	Dec-22	
	Sub Total - Pumping Stations	594,000	529,000	31,000	(130,000)	0	430,000	419,500	98				
Treatment Plants - Minor Works													
1015	Wastewater Treatment Plant Lennox	23,000	23,000				23,000	15,800	69	N/A	On-going	On-going	
1016	Wastewater Treatment Plant Alstonville	11,000	11,000				11,000	100	1	N/A	On-going	On-going	
1017	Wastewater Treatment Plant Wardell	11,000	11,000				11,000	0	0	N/A	On-going	On-going	
1226	Wastewater Treatment Plant Ballina	24,000	24,000				24,000	40,800	170	N/A	On-going	On-going	
	Sub Total - Treatment Plants	69,000	69,000	0	0	0	69,000	56,700	82				
Treatment Plant - Ballina													
1019	Post Completion Works - Rectification	3,800,000	500,000		100,000		600,000	13,200	2	Complete	Mar-22	Dec-22	Contract awarded
1021	Gantry Crane	0	100,000		(100,000)		0	0	100	Complete	N/A	N/A	
1023	Septage Receival	250,000	150,000		(100,000)		50,000	0	0	Complete	Jul-22	Jun-23	
1024	Solar	20,000	20,000		(20,000)		0	0	100	Jul-22	Sep-22	Mar-23	
1025	DAF Shed - Refurbishment	190,000	150,000		(130,000)		20,000	7,900	40	Complete	Jul-22	Jun-23	
	Sub Total - Ballina	4,260,000	920,000	0	(250,000)	0	670,000	21,100	3				
Treatment Plant - Lennox Head													
1026	Membrane Replacement	340,000	0	400,000	(60,000)		340,000	328,300	97	Complete	Complete	Complete	
1027	High Lift Switchboard	296,000	245,000	51,000			296,000	261,300	88	Complete	Mar-22	Aug-22	
1028	Aeration Optimisation	75,000	75,000		(60,000)		15,000	7,000	47	Feb-22	Apr-22	Dec-22	
1030	Pond Wall Renewal	150,000	150,000		(150,000)		0	0	100	N/A	N/A	N/A	
1031	Chlorination Renewal	35,000	35,000				35,000	8,600	25	Complete	Apr-22	Aug-22	
7811.3974	Solar	20,000	20,000		(20,000)		0	0	100	Jun-22	Aug-22	Dec-22	
7811.5222	Belt Press Refurbishment	150,000	75,000	75,000	(150,000)		0	0	100	Complete	Uncertain	Uncertain	
	Sub Total - Lennox Head	1,066,000	600,000	526,000	(440,000)	0	686,000	605,200	88				
Treatment Plant - Alstonville and Wardell													
1032	Inlet Works Alstonville	1,300,000	1,000,000	100,000	(1,020,000)		80,000	124,500	156	Complete	Jun-22	Jun-23	
1034	Solar	300,000	20,000	50,000	165,000		235,000	327,000	139	Mar-22	Apr-22	Aug-22	Contracted awarded
	Sub Total - Alstonville and Wardell	1,600,000	1,020,000	150,000	(855,000)	0	315,000	451,500	143				
Main Renewals													
1062-1064	Main Renewals	85,000	85,000				85,000	6,100	7	N/A	On-going	On-going	
1071	Renewal - Seamist	1,150,000	100,000		(80,000)		20,000	22,700	114	Uncertain	Uncertain	Uncertain	
1228	Renewal - Relining Works	325,000	325,000		(225,000)		100,000	2,300	2	Complete	On-going	On-going	
	Sub Total - Main Renewals	1,560,000	510,000	0	(305,000)	0	205,000	31,100	15				
Miscellaneous													
1238	Plant Changeovers	531,000	376,000	155,000			531,000	108,400	20	N/A	On-going	On-going	
1094	New Connections	40,000	40,000				40,000	45,100	113	N/A	On-going	On-going	
1211	Wastewater Network Master Plan	115,000	0	57,000	(20,000)		37,000	26,500	72	Complete	Jun-19	Dec-22	
7510.5283	Telemetry Program	16,000	16,000				16,000	700	4	N/A	On-going	On-going	
	Sub Total - Plant and Equipment	702,000	432,000	212,000	(20,000)	0	624,000	180,700	29				
Recycled Water Reuse Program													
7811.3977	Henderson Farm	0	80,000		(80,000)		0	0	100	N/A	N/A	N/A	
7811.3978	Meadows Estate	0	80,000		(80,000)		0	0	100	N/A	N/A	N/A	
1087	Prospect Bridge to Bangalow Road	208,000	0		20,000		20,000	3,000	15	Jan-22	Mar-22	Aug-22	
1086	Ballina Coast High School	200,000	0		20,000		20,000	97,700	489	Complete	Complete	Complete	
1213	Recycled Water - Wollongbar Sports Fields	208,000	166,000	42,000	(198,000)		10,000	4,100	41	Jun-22	Aug-22	Jun-23	Waiting on design
1091	Recycled Water - West Ballina Line	200,000	200,000		(90,000)		110,000	1,100	1	Complete	Jun-22	Dec-22	Contract out to market
1093	Recycled Water - Bulk Connections	40,000	40,000		(40,000)		0	4,000	100	N/A	On-going	On-going	
1212	Wardell - Section 60 Approval	0	0	40,000	(40,000)		0	1,000	100	Uncertain	Uncertain	Uncertain	Works dependent on DPIE approval and direction
	Sub Total - Recycled Water Reuse	856,000	566,000	82,000	(488,000)	0	160,000	110,900	69				
	Total - Wastewater Operations	10,707,000	4,646,000	1,001,000	(2,488,000)	0	3,159,000	1,876,700	59%				

**Operational Plan Review
Capital Expenditure - Engineering Works - 2021/22
30-June-2022**

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
Roads and Bridges													
Urban Roads													
802	The Coast Road segment 190	122,000		107,000			107,000	0	0	Complete	Sep-21	Aug-22	Fixing Local Roads - Round 1
803	Southern Cross Drive segment 50	262,000	250,000	12,000			262,000	38,500	15	Complete	Sep-21	Aug-22	Fixing Local Roads - Round 1
807	Urban Roads Heavy Patching	409,000	478,000	31,000	(293,000)		216,000	217,800	101	N/A	Sep-21	Dec-22	
810	Alstonville Bypass	2,000	102,000		(100,000)		2,000	300	15	N/A	On-going	On-going	
819	Airport Boulevard	10,040,000	3,740,000	(547,000)	560,000		3,753,000	3,652,200	97	Complete	Complete	Complete	
821	Lennox Head Village Renewal	5,900,000	3,500,000	394,000	(1,000,000)		2,894,000	2,483,700	86	Complete	Oct-21	Dec-22	
825	Safer Roads - Kerr St / Bentinck St	807,000	757,000	(2,000)	(600,000)		155,000	86,700	56	Complete	Jul-22	Dec-22	
832	Angels Bch Dve / Bangalow Rd Lane Extension	3,500,000	1,000,000	93,000	2,000,000		3,093,000	2,517,100	81	Complete	Sep-21	Aug-22	Section 7.11 Project
833	River St - 4 Lanes - Stage 2 - Burns Pt / Barlows	3,681,000	2,300,000	311,000			2,611,000	1,944,400	3	Complete	Feb-21	Aug-22	Section 7.11 Project
834	River St - 4 Lanes - Stage 3 - Fishery Creek	268,000	200,000	68,000	(100,000)		168,000	96,000	1	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
835	River St - 4 Lanes - Stage 4 - Brunswick / Tweed	510,000	510,000	17,000	(400,000)		127,000	118,600	17	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
836	Tamarind Drv / North Ck / Kerr St - 4 Lanes	120,000	200,000	42,000	(200,000)		42,000	35,200	84	N/A	N/A	N/A	Section 7.11 Project - Design only
838	North Creek Road and Bridge	200,000	200,000				200,000	127,300	64	N/A	N/A	N/A	Section 7.11 Project - Design only
840	Barlows Road Bypass	200,000	200,000	2,000	(100,000)		102,000	43,700	43	Jul-22	Dec-22	Jun-24	Section 7.11 Project - Design and Approvals
844	Northumberland Avenue segment 10	540,000	540,000		(530,000)		10,000	3,900	39	Jul-22	Sep-22	Mar-23	
845	Gibbon Street segment 20	147,000	147,000	4,000	(130,000)		21,000	13,800	66	Complete	Jul-22	Dec-22	
846	Gibbon Street segment 10	220,000	215,000	9,000	(220,000)		4,000	3,000	75	Complete	Jul-22	Dec-22	
847	Stewart Street segment 150	100,000	90,000	10,000			100,000	99,900	100	Complete	Complete	Complete	
849	Fawcett Street segment 10	89,000	89,000				89,000	8,800	10	Complete	Jun-22	Aug-22	Services to be relocated
851	Brunswick Street segment 20	135,000	135,000				135,000	3,100	2	Complete	Mar-22	Aug-22	Being included with Brunswick Street traffic lights project
855	Kays Lane segment 20	430,000	0		11,000		11,000	10,800	98	Complete	Complete	Complete	
857	Crane Street segment 30	110,000	120,000	10,000	(100,000)		30,000	25,100	84	Complete	Oct-21	Dec-22	
858	Simmons Street segment 20	150,000	150,000		(140,000)		10,000	9,000	90	Complete	Jul-22	Dec-22	
859	North Creek Road segments 10 and 50	350,000		140,000	(10,000)		130,000	108,000	83	Complete	Complete	Complete	
860	Bangalow Road segment 20	97,000	97,000		(96,000)		1,000	1,000	100	Complete	Jan-22	Dec-22	
861	Wilson Street segments 10 and 20	140,000	140,000		(130,000)		10,000	7,800	78	Complete	Jul-22	Dec-22	
862	Burnet Street segment 50	192,000	192,000				192,000	12,600	7	Complete	Jun-22	Jul-22	
1148	Ballina Bypass	30,000	160,000		(130,000)		30,000	2,100	7	N/A	On-going	On-going	
1150	Hutley Drive - Middle Section (pre-construction)	200,000	50,000	92,000			142,000	77,500	55	N/A	N/A	N/A	Section 7.11 Project - Design and Approvals
1156	Reseals Urban	420,000	503,000	30,000	(413,000)		120,000	10,000	8	N/A	Mar-22	Aug-22	Contractor availability and weather delayed progress
2476	North Creek Road - Tamarind Drive / Sthn Cross	49,000	0	49,000	(49,000)		0	0	100	N/A	N/A	N/A	Section 7.11 Project - Design only - Transfer back to reserve
2538	Lanes Upgrade	226,000	226,000		(226,000)		0	144,800	100	Complete	N/A	N/A	LRCI Funding - Round Two
2546	Angels Beach Drive / Sheather Street - Land	135,000	135,000		(135,000)		0	0	100	Uncertain	Uncertain	Uncertain	Section 7.11 Project
Sub Total		29,781,000	16,426,000	872,000	(2,531,000)	0	14,767,000	11,902,700	81				
Rural Roads													
805	Wardell Road segment 100	386,000		105,000			105,000	17,600	17	Complete	Sep-21	Aug-22	Fixing Local Roads - Round 1
808	Reseals Rural	491,000	491,000	45,000	(110,000)		426,000	343,100	81	N/A	Mar-22	Aug-22	Contractor availability and weather has delayed progress
809	Rural Roads Heavy Patching	370,000	289,000	2,000	79,000		370,000	350,700	95	N/A	Sep-21	Aug-22	
814	Wardell to Ballina - Old Bagotville Road	75,000		75,000			75,000	8,000	11	Complete	Complete	Complete	W2B haulage route handover
823	Safer Roads - Byron Bay Rd / Ross Lane	3,527,000	1,050,000	75,000	(500,000)		625,000	412,600	66	Complete	Apr-22	Dec-22	Stage 1
824	Safer Roads - Tamarind Dve / Tintenbar Rd	607,000			381,000		381,000	382,500	100	Complete	Complete	Complete	
827	Eltham Road segment 10	225,000	0	185,000	40,000		225,000	194,300	86	Complete	Complete	Complete	LRCI Funding - Round Two
828	Friday Hut Road segment 90	141,000	141,000		(44,000)		97,000	96,500	99	Complete	Dec-21	Dec-22	Fixing Local Roads - Round 2
829	Brooklet Road segment 30	152,000	152,000		(27,000)		125,000	124,400	100	Complete	Aug-21	Dec-22	Fixing Local Roads - Round 2
830	Houghlahans Creek Road segment 130	156,000	156,000		(153,000)		3,000	4,400	147	Complete	Mar-22	Dec-22	Fixing Local Roads - Round 2
853	Broadwater Place segment 10	185,000	185,000		(175,000)		10,000	31,300	313	Complete	Jul-22	Dec-22	Proposed contract works by external contractor
867	Riverbank Road	297,000	0	240,000	(3,000)		237,000	236,700	100	Complete	Complete	Complete	
870	South Ballina Beach Road segment 60	350,000	304,000	37,000	(330,000)		11,000	(2,100)	-19	Uncertain	Uncertain	Uncertain	Redesign due to cultural heritage assessment
873	River Drive segment 70	390,000	330,000		60,000		390,000	449,100	115	Complete	Complete	Complete	Complete
876	Teven Road segment 10	460,000	460,000		(440,000)		20,000	3,000	15	Jun-22	Aug-22	Sep-22	
877	Wardell Road segment 110	303,500	303,500		(290,000)		13,500	33,100	245	Complete	Jul-22	Dec-22	Proposed contract works by external contractor
878	Teven Road segment 60	400,000	447,000		(77,000)		370,000	397,200	107	Complete	Complete	Complete	
883	Rishworths Lane Dust Seal	120,000	120,000				120,000	(700)	-1	Complete	Apr-22	Sep-22	
1146	Tintenbar to Ewingsdale Highway Bypass	18,000	108,000		(90,000)		18,000	0	0	Complete	On-going	On-going	
1154	Reseals - Section 7.11	170,000	170,000		(50,000)		120,000	100,200	84	N/A	Nov-21	Dec-22	One local asphalt contractor in demand
2269	Dalwood Road segment 10	163,000	0				0	0	100	Complete	Jul-23	Jun-24	Fixing Local Roads - Round 3
2270	Dalwood Road segment 110	114,200	0				0	0	100	Complete	Jul-23	Jun-24	Fixing Local Roads - Round 3
2274	Friday Hut Road segment 30	124,500	0				0	0	100	Complete	Jul-23	Jun-24	Fixing Local Roads - Round 3
2275	River Drive segment 50	196,800	0				0	0	100	Complete	Jul-23	Jun-24	Fixing Local Roads - Round 3
2276	Gap Road segment 20	211,800	0				0	0	100	Complete	Jul-23	Jun-24	Fixing Local Roads - Round 3
2493	Fernleigh Road segment 80	505,000	499,000	16,000	(515,000)		0	0	100	Complete	Jul-22	Dec-22	
Sub Total		10,138,800	5,205,500	780,000	(2,244,000)	0	3,741,500	3,181,900	85				
Bridges													
884	Pearces Creek Bridge - Routine Works	14,000	0	14,000	18,000		32,000	31,700	99	Complete	Complete	Complete	
885	Carrs Bridge	585,000	0				0	0	100	Complete	Complete	Complete	
1157	Bridges - Other	108,000	108,000		(50,000)		58,000	57,500	99	Complete	Feb-22	Dec-22	North Lakes Footbridges
1225	Pearces Creek Bridge - Replacement	4,000,000	300,000				300,000	137,000	46	Feb-22	Jul-22	Jun-23	Design only - Fixing Country Bridges (State) / Bridge Renew Prog (Fed)
Sub Total		4,707,000	408,000	14,000	(32,000)	0	390,000	226,200	58				
Total - Roads and Bridges		44,626,800	22,039,500	1,666,000	(4,807,000)	0	18,898,500	15,310,800	81				

continued on following page

Capital Expenditure - Engineering Works - 2021/22 (continued)
30-June-2022

Reference	Project Description	Total Project Value	Original 2021/22 Estimate	Carry Forwards	Approved Variations	New Variations	2021/22 Estimate	Expended This Year	% Expended	Design / Consent Complete	Construction		Status
											Commence	Complete	
Ancillary Transport Services (Car Parks)													
887	Car Park - Improvement Program	65,000	50,000	15,000	(65,000)		0	0	100	N/A	N/A	N/A	
888	Car Park - Rocky Point Road	50,000	0		50,000		50,000	68,000	136	Complete	May-22	Jul-22	LRCI Funding - Round Two
889	Car Park - Serpentine	50,000	50,000				50,000	62,200	124	Complete	Complete	Complete	LRCI Funding - Round Two
2535	Car Park - Missingham	0	50,000		(50,000)		0	0	100	Deferred	Deferred	Deferred	LRCI Funding - Round Two
	Sub Total	165,000	150,000	15,000	(65,000)	0	100,000	130,200	130				
Ancillary Transport Services (Footpaths)													
890	Coastal Path - Skennars Head to Pat Morton	2,006,000	0	109,000	(42,200)		66,800	6,300	9	Complete	Feb-22	Aug-22	
891	Lighthouse Parade, Ballina - Bollards	211,000	0	74,000			74,000	52,000	70	Complete	Complete	Complete	
892	Shared Path - Skennars Head Road	50,000	50,000				50,000	37,300	75	Complete	Complete	Complete	
893	Coastal Walk - Sharpes to Pat Morton	1,835,000	0	327,000	(250,000)		77,000	72,300	94	Complete	Complete	Complete	
894	Coastal Walk - Additional Works	770,000			200,000		200,000	78,500	39	Complete	Feb-22	Dec-22	Bushfire Local Economy Recovery Fund Grant
897	Suvia Street, Shelly Beach Road, Ballina	240,000	0	150,000	35,000		185,000	187,500	101	Complete	Complete	Complete	
899	Main Street, Alstonville	82,000	0	4,000			4,000	0	0	Complete	Apr-22	Jun-22	
901	Kerr Street, Ballina	47,000	0	16,000			16,000	2,700	17	Complete	Apr-22	Jun-22	
902	Owen Street, Ballina	108,000	15,000				15,000	15,800	105	Complete	Complete	Complete	
904	Canal Road, Ballina	170,000	0	79,000	30,000		109,000	109,800	101	Complete	Complete	Complete	LRCI Funding - Round Two
905	Tamarind Drive, North Ballina	10,000	10,000				10,000	1,800	18	Complete	Apr-22	Jun-22	
907	Old Pacific Highway, Newrybar	65,000	65,000				65,000	25,800	40	Complete	Feb-22	Jun-22	
908	Grandview Street, East Ballina	120,000	180,000		(60,000)		120,000	116,800	97	Complete	Complete	Complete	LRCI Funding - Round Two - Transfer to Banksia Avenue / Canal Road
909	Manly Street, East Ballina	22,000	22,000				22,000	100	0	Mar-22	Apr-22	Jun-22	
910	Moon Street, Ballina	13,000	13,000				13,000	51,400	395	Complete	Complete	Complete	
913	North Creek Road, Ballina	15,000	15,000				15,000	16,100	107	Complete	Complete	Complete	
914	Quays Drive, West Ballina	65,000	80,000		(15,000)		65,000	51,700	80	Complete	Complete	Complete	
915	Greenwood Place, Lennox Head	58,000	54,000				54,000	21,400	40	Complete	Mar-22	Jun-22	
916	Rifle Range Road, Wollongbar	100,000	100,000				100,000	104,400	104	Complete	Jan-22	Jun-22	
917	Banksia Avenue, Lennox Head	62,000	32,000		30,000		62,000	66,500	107	Complete	Mar-22	Jun-22	
2545	Lindendale Road - Median Island	11,000		11,000			11,000	8,800	80	Complete	Complete	Complete	
2253	Williams Street, Lennox Head	50,000	50,000		(50,000)		0	0	100	Jul-22	Sep-22	Dec-22	Subject to Aboriginal Heritage Impact Permit variation - Defer to 2022/23
2254	Kerr Street, Ballina	0	20,000		(20,000)		0	0	100	Complete	Complete	Complete	Completed previous financial year
2537	Coastal Walk - Structures	0	120,000	17,000	(137,000)		0	3,500	100	N/A	N/A	N/A	
	Sub Total	6,110,000	826,000	787,000	(279,200)	0	1,333,800	1,030,500	77				
	Total - Ancillary Transport Services	6,275,000	976,000	802,000	(344,200)	0	1,433,800	1,160,700	81				
Water Transport													
750	North Creek Boat Ramp, Lennox Head	180,000	150,000	28,000	(100,000)		78,000	57,800	74	Complete	Dec-21	Dec-22	
	Sub Total	180,000	150,000	28,000	(100,000)	0	78,000	57,800	74				
Stormwater													
2010.2638	Owen Street, Ballina	80,000	80,000		(80,000)		0	0	100	Jul-22	Aug-22	Dec-22	
779	Urban Lanes	25,000	0	25,000			25,000	0	0	N/A	Feb-22	Aug-22	
780	Kerr Street (Tamar Street to Richmond River)	90,000	0	139,000	(50,000)		89,000	37,200	42	Complete	Complete	Complete	
781	Urban Stormwater Management Plan	50,000	25,000	25,000			50,000	54,100	108	N/A	Ongoing	Ongoing	
782	Asset Data Collection	94,000	45,000	49,000	(110,000)		(16,000)	26,800	-168	N/A	Ongoing	Ongoing	
783	Tidal Gates to Urban Streets	208,000	55,000	153,000	(50,000)		158,000	137,100	87	Complete	Mar-22	Dec-22	
784	Urban Stormwater Reticulation Renewal	78,000	152,000	91,000	(165,000)		78,000	86,400	111	Complete	Complete	Complete	
785	Dodge Lane, Lennox Head	108,000	0	88,000	20,000		108,000	121,500	113	Complete	Complete	Complete	
786	Alison Avenue, Lennox Head	203,000	150,000	53,000			203,000	205,000	101	Complete	Complete	Complete	
787	Moon Street (Tamar St to Holden Lane), Ballina	100,000	0	69,000	30,000		99,000	99,200	100	Complete	Complete	Complete	
789	Martin Street (River St to River), Ballina	70,000	90,000		(35,000)		55,000	42,500	77	Complete	Complete	Complete	
790	Bangalow Road (Moon Street), Ballina	80,000	0	80,000			80,000	64,800	81	Complete	Complete	Complete	
791	Ballina Fair, Ballina	70,000	60,000	60,000	(50,000)		70,000	42,400	61	Complete	Complete	Complete	
793	Grant Street, Ballina	84,000	84,000		(25,000)		59,000	34,300	58	Complete	Complete	Complete	
795	Lems Lane and Cliff Murray Lane, Lennox Head	84,000	84,000		(50,000)		34,000	18,800	55	Complete	Feb-22	Dec-22	
797	Duck Creek Mountain	10,000	0	10,000			10,000	9,700	97	Complete	Complete	Complete	
798	Tresise Place, Lennox Head	20,000	0	20,000			20,000	20,500	103	Complete	Complete	Complete	
799	Gibbon Street, Lennox Head	97,000	0	97,000			97,000	96,400	99	Complete	Complete	Complete	
800	Dolphin Drive, Ballina	38,000	0	38,000			38,000	36,000	95	Complete	Complete	Complete	
1046	Quays Drive, Ballina	40,000	0	40,000			40,000	36,500	91	Complete	Complete	Complete	
1057	Unara Parkway, Cumbalum	25,000	0	25,000			25,000	27,100	108	Complete	Complete	Complete	
1058	Bayview Drive, Ballina	25,000	0	25,000			25,000	26,400	106	Complete	Complete	Complete	
1073	Riverside Drive, Ballina	20,000	0	20,000			20,000	21,500	108	Complete	Complete	Complete	
1074	Lanes Upgrade, William Street	65,000	0	65,000			65,000	0	0	Apr-22	May-22	Aug-22	LRCI Funding - Round Two
1075	Lanes Upgrade, Lems Lane	76,000	0	76,000			76,000	400	1	Apr-22	May-22	Aug-22	LRCI Funding - Round Two
1076	Lanes Upgrade, Lennox Street	40,000	0	40,000			40,000	10,000	25	Apr-22	May-22	Aug-22	LRCI Funding - Round Two
1129	Wollongbar Sports Fields	200,000	0	26,000	10,000		36,000	35,000	97	Complete	Complete	Complete	LRCI Funding - Round One
1233	Lanes Upgrade, Cliff Murray	45,000	0	45,000			45,000	20,000	44	Apr-22	May-22	Jul-22	LRCI Funding - Round Two
1374	Youngman Creek Discharge	45,000	0	40,000			40,000	0	0	Complete	May-22	Aug-22	
2010.2162	Tanamera Drive, Alstonville	6,000	0				0	0	100	Uncertain	Uncertain	Uncertain	Project under review
	Sub Total	2,176,000	825,000	858,000	(14,000)	0	1,669,000	1,309,600	78				
Transport for NSW (TfNSW)													
2435.9420	Regional Roads Reseals	231,000	291,000		(60,000)		231,000	79,900	35	Complete	Oct-21	Aug-22	
	Sub Total	231,000	291,000	0	(60,000)	0	231,000	79,900	35				
	Total - Engineering Works (Capital)	53,488,800	24,281,500	3,354,000	(5,325,200)	0	22,310,300	17,918,800	80%				

A7

financial statements

Ballina Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2022

*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 2022

*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 2022

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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.

Ballina Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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 27 October 2022.



Sharon Cadwallader
Mayor
27 October 2022



Jeff Johnson
Councillor
27 October 2022



Paul Hickey
General Manager
27 October 2022



Linda Coulter
Responsible Accounting Officer
27 October 2022

Ballina Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		27,495	42,662
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	98,763	2,122
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(3,455)	–
Total items which will not be reclassified subsequently to the operating result		95,308	2,122
Total other comprehensive income for the year		95,308	2,122
Total comprehensive income for the year attributable to Council		122,803	44,784

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 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	13,732	7,454
Investments	C1-2	94,700	84,300
Receivables	C1-4	10,365	10,964
Inventories	C1-5	3,578	2,698
Contract assets and contract cost assets	C1-6	1,539	2,462
Other		771	578
Total current assets		124,685	108,456
Non-current assets			
Investments	C1-2	8,300	14,000
Receivables	C1-4	232	224
Inventories	C1-5	5,286	5,304
Infrastructure, property, plant and equipment (IPPE)	C1-7	1,453,096	1,334,993
Investment property	C1-8	25,580	25,340
Right of use assets	C2-1	2,245	2,633
Investments accounted for using the equity method	D2	1,198	1,145
Total non-current assets		1,495,937	1,383,639
Total assets		1,620,622	1,492,095
LIABILITIES			
Current liabilities			
Payables	C3-1	16,403	14,854
Contract liabilities	C3-2	3,702	1,368
Lease liabilities	C2-1	247	545
Borrowings	C3-3	6,090	6,281
Employee benefit provisions	C3-4	9,133	8,993
Total current liabilities		35,575	32,041
Non-current liabilities			
Lease liabilities	C2-1	2,066	2,152
Borrowings	C3-3	72,472	70,762
Employee benefit provisions	C3-4	451	458
Provisions	C3-5	8,234	7,661
Total non-current liabilities		83,223	81,033
Total liabilities		118,798	113,074
Net assets		1,501,824	1,379,021
EQUITY			
Accumulated surplus		855,082	827,587
IPPE revaluation reserve	C4-1	646,742	551,434
Council equity interest		1,501,824	1,379,021
Total equity		1,501,824	1,379,021

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 2022

	2022			2021		
	Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000						
Opening balance at 1 July	827,587	551,434	1,379,021	784,925	549,312	1,334,237
Net operating result for the year	27,495	-	27,495	42,662	-	42,662
Other comprehensive income						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	-	98,763	98,763	-	2,122	2,122
Impairment (loss) reversal relating to IPP&E	-	(3,455)	(3,455)	-	-	-
Other comprehensive income	-	95,308	95,308	-	2,122	2,122
Total comprehensive income	27,495	95,308	122,803	42,662	2,122	44,784
Closing balance at 30 June	855,082	646,742	1,501,824	827,587	551,434	1,379,021

Notes

C1-7

C1-7

Ballina Shire Council

Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
<i>Receipts:</i>				
57,248	Rates and annual charges		57,945	57,064
31,372	User charges and fees		30,084	28,295
876	Interest received		546	955
36,474	Grants and contributions		34,225	26,051
–	Bonds, deposits and retentions received		4,381	1,800
3,573	Other		10,575	8,590
<i>Payments:</i>				
(28,850)	Payments to employees		(28,812)	(26,986)
(46,266)	Payments for materials and services		(54,374)	(40,444)
(4,022)	Borrowing costs		(3,714)	(3,638)
–	Bonds, deposits and retentions refunded		(1,239)	(2,044)
(2,051)	Other		(2,461)	–
48,354	Net cash flows from operating activities	G1-1	47,156	49,643
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of financial investments (including term deposits)		67,300	65,038
–	Sale of real estate assets		–	314
–	Proceeds from sale of IPPE		516	704
<i>Payments:</i>				
(6,580)	Purchase of financial investments (including term deposits)		(72,000)	(79,800)
–	Purchase of investment property		(25)	–
(53,315)	Payments for IPPE		(36,728)	(33,794)
–	Purchase of real estate assets		(1,023)	(1,799)
(59,895)	Net cash flows from investing activities		(41,960)	(49,337)
Cash flows from financing activities				
<i>Receipts:</i>				
9,234	Proceeds from borrowings		7,800	3,500
<i>Payments:</i>				
(6,360)	Repayment of borrowings		(6,281)	(5,929)
–	Principal component of lease payments		(437)	(457)
2,874	Net cash flows from financing activities		1,082	(2,886)
(8,667)	Net change in cash and cash equivalents		6,278	(2,580)
10,034	Cash and cash equivalents at beginning of year		7,454	10,034
1,367	Cash and cash equivalents at end of year	C1-1	13,732	7,454
103,000	plus: Investments on hand at end of year	C1-2	103,000	98,300
104,367	Total cash, cash equivalents and investments		116,732	105,754

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

Ballina Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27 October 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the 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 (NRCG). This includes promoting gallery exhibitions and programs, greeting and sharing their knowledge of local artists and art with gallery visitors, and monitoring and keeping artwork safe while the gallery is open.

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

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

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

Significant accounting estimates and judgements

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

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

A1-1 Basis of preparation (continued)

Critical accounting estimates and assumptions

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

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

- (i) estimated fair values of investment properties –refer Note C1-8,
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Notes B3-4 and C1-7,
- (iii) estimated asset remediation provisions – refer Note C3-5,
- (iv) employee benefit provisions – refer Note C3-4.

COVID-19 impact

The COVID-19 pandemic had an indirect impact on Council's operations and local economic environment in the 2021/22 financial year, particularly between July and December 2021. Whilst Council's facilities did not need to close in 2021/22 due to the pandemic and the Ballina Local Government Area (LGA) was not subject to legislated lockdowns or curfews, venue restrictions and other rules became effective throughout NSW from September to December 2021 depending on vaccination status of individuals. In addition, stay-at-home orders applied to nearby Local Government Areas experiencing COVID clusters during this period, including Lismore City, Kempsey, Byron Bay and Tweed shires. As a result, Council's local economy continued to be impacted by the impact of this on Council's local economy. The COVID restrictions were removed for all community members after December 2021.

With respect to the financial statements for the year ended 30 June 2022, there have been specific, but relatively less significant impacts due to COVID as Council's operations have largely returned to pre-COVID levels, and local economic stimulus measures including rental concessions concluded on or before 30 June 2021. Specific purpose grant funding related to the pandemic has been received. Due to the reduced volume of aviation activity during the COVID crisis, Council received Commonwealth grant funding totalling \$906,000 as part of the Domestic Airports Security Costs Support (DASCS) Program. This Program reimbursed Council for prescribed costs incurred between 29 March 2021 and 31 December 2021 associated with passenger and baggage security screening operations, enabling Council to reimburse the airlines in full for security charges they had paid. Council progressed and achieved completion on a number of capital projects approved under the Commonwealth's Local Roads and Community Infrastructure Program. Council recognised \$1,232,000 in capital revenue during the year from this program.

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 service

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.

A1-1 Basis of preparation (continued)

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 2022 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2021:

- *AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2*
- *AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments*
- *AASB 2020-7 Amendments to Australian Accounting Standards – COVID-19 Related Rent Concessions: Tier 2 disclosures [AASB 16 and AASB 1060]*
- *AASB 2021-3 Amendments to Australian Accounting Standards – COVID-19 Related Rent Concessions beyond 30 June 2021*
- *AASB 2021-1 Amendments to Australian Accounting Standards – Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities*

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

B Financial Performance

B1 Functions or activities

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Corporate and Community Division	53,340	45,590	26,359	15,971	26,981	29,619	15,164	6,344	248,903	201,225
Civil Services Division	33,916	45,619	38,645	38,338	(4,729)	7,281	17,764	33,183	773,297	718,045
Planning and Environmental Health Division	11,574	9,111	15,283	16,502	(3,709)	(7,391)	9,007	11,631	205,833	197,846
Water Operations	14,422	14,371	14,157	13,497	265	874	1,478	–	104,650	112,128
Wastewater Operations	26,078	29,865	17,391	17,586	8,687	12,279	4,267	–	287,939	262,851
Total functions and activities	139,330	144,556	111,835	101,894	27,495	42,662	47,680	51,158	1,620,622	1,492,095

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.

(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.

B1-2 Components of functions or activities

Corporate and Community Division covers the following programs:

Governance

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

Community Facilities

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

Library Services

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

Swimming Pools

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

Tourism

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

Communications

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

Financial Services

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

Information Services

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

People and Culture

Costs associated with the human resource management function, payroll.

Risk Management

Provision for insurance premiums for items such as public liability and professional indemnity.

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

Fleet Management and Workshop

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

Depot and Ancillary Building management

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

Civil Services Division covers the following programs:

Asset Management

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

Stormwater and Environmental Management

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

Roads and Bridges

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

B1-2 Components of functions or activities (continued)

Ancillary Transport Services

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

Transport for NSW

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

Rural Fire Services

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Landfill and Resource Management

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

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

Planning and Environmental Health Division covers the following programs:

Strategic Planning

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

Northern Rivers Community Gallery

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

Development Services

Revenues and expenses associated with the assessment and management of development applications, 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 a parking officer.

Open Spaces and Reserves

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

Water Operations

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

Wastewater Operations

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

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	19,730	19,122
Farmland	1,761	1,713
Business	4,762	4,648
Less: pensioner rebates (mandatory)	(617)	(635)
Rates levied to ratepayers	25,636	24,848
Pensioner rate subsidies received	339	349
Total ordinary rates	25,975	25,197
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	7,805	7,540
Stormwater management services	414	400
Water supply services	4,491	4,280
Wastewater services	19,053	18,541
Waste management services (non-domestic)	601	606
Less: pensioner rebates (mandatory)	(815)	(833)
Annual charges levied	31,549	30,534
Pensioner subsidies received:		
– Water	157	161
– Wastewater	156	160
– Domestic waste management	134	138
Total annual charges	31,996	30,993
Total rates and annual charges	57,971	56,190

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2022	2021
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	7,436	7,305
Wastewater services	1	1,704	1,845
Waste management services (non-domestic)	1	5,700	2,806
Total specific user charges		14,840	11,956
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	2,647	3,507
Private works – section 67	2	32	54
Total fees and charges – statutory/regulatory		2,679	3,561
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	6,556	7,904
Cemeteries	2	350	417
Public and environmental health fees	2	366	332
Swimming centres	2	1,031	1,073
Ferry tolls	2	342	557
Plant hire	2	217	318
Other	2	990	1,101
Total fees and charges – other		9,852	11,702
Total other user charges and fees		12,531	15,263
Total user charges and fees		27,371	27,219
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		14,840	11,956
User charges and fees recognised at a point in time (2)		12,531	15,263
Total user charges and fees		27,371	27,219

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	2022	2021
Fines – parking	2	213	195
Fines – other	2	48	86
Legal fees recovery – rates and charges (extra charges)	2	53	–
Legal fees recovery – other	2	365	2,495
Commissions and agency fees	2	20	29
Insurance claims recoveries	2	13	85
Recycling income (non-domestic)	2	518	481
Miscellaneous sales	2	441	317
Other	2	120	117
<u>Total other revenue</u>		<u>1,791</u>	<u>3,805</u>

Timing of revenue recognition for other revenue

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

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	2,519	2,249	–	–
Payment in advance - future year allocation					
Financial assistance	2	3,874	2,409	–	–
Amount recognised as income during current year		6,393	4,658	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Bushfire and emergency services	2	141	116	–	–
Library	2	177	171	–	–
LIRS subsidy	2	76	123	–	–
NSW rural fire services	2	113	113	–	–
Recreation and culture	2	57	296	383	391
Natural disaster funding	1	4,954	45	–	–
Airport	1	906	–	2,257	405
Lennox Cultural Centre Enhancement Project	1	–	–	–	520
Coastal paths and walks	1	–	–	–	906
Environmental (including coastal and estuary) programs ¹		637	1,216	83	409
Contribution to employee costs	2	482	364	–	–
Roads to Recovery	2	880	880	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,041	1,076	–	1,978
Local Roads and Community Infrastructure	2	–	228	1,232	1,092
Other roads and bridges ¹		174	135	2,397	2,838
Other	2	95	151	–	69
Total special purpose grants and non-developer contributions – cash		9,733	4,914	6,352	8,608
Non-cash contributions					
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	16,475	21,229
Dedications - non-current assets	2	–	–	506	3,730
Total other contributions – non-cash		–	–	16,981	24,959
Total special purpose grants and non-developer contributions (tied)		9,733	4,914	23,333	33,567
Total grants and non-developer contributions		16,126	9,572	23,333	33,567
Comprising:					
– Commonwealth funding		8,755	6,054	3,983	4,029
– State funding		7,138	2,781	2,316	7,682
– Other funding		233	737	17,034	21,856
		16,126	9,572	23,333	33,567

(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 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	360	6,573	5,151
S 64 – water supply contributions		2	–	–	482	780
S 64 – sewerage service contributions		2	–	–	1,166	1,728
Total developer contributions – cash			–	360	8,221	7,659
Total developer contributions			–	360	8,221	7,659
Total grants and contributions			16,126	9,932	31,554	41,226
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			381	45	5,069	6,962
Grants and contributions recognised at a point in time (2)			15,745	9,887	26,485	34,264
Total grants and contributions			16,126	9,932	31,554	41,226

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 2022	Operating 2021	Capital 2022	Capital 2021
Unspent funds at 1 July	3,046	1,967	37,332	31,888
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	7,802	1,233	8,709	8,458
Add: Funds received and not recognised as revenue in the current year	595	–	3,107	1,368
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,409)	(58)	(7,407)	(3,977)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(96)	(1,368)	(405)
Unspent funds at 30 June	9,034	3,046	40,373	37,332

B2-4 Grants and contributions (continued)

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include 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	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	88	–
– Cash and investments	561	822
<u>Total interest and investment income (losses)</u>	<u>649</u>	<u>822</u>

Accounting policy

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

B2-6 Other income

\$ '000	2022	2021
Reversal of impairment losses on receivables	–	55
Fair value increment on investment properties	215	2,085
Rental income	3,576	3,222
Net share of interests in associates using the equity method	77	–
<u>Total other income</u>	<u>3,868</u>	<u>5,362</u>

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	23,772	22,608
Employee leave entitlements (ELE)	4,562	4,452
Superannuation – defined contribution plans	2,366	2,329
Superannuation – defined benefit plans	362	448
Workers' compensation insurance	474	500
Fringe benefit tax (FBT)	10	17
Payroll tax	315	279
Training costs (other than salaries and wages)	79	123
Other	34	84
Total employee costs	31,974	30,840
Less: capitalised costs	(2,940)	(3,107)
Total employee costs expensed	29,034	27,733
Number of 'full-time equivalent' employees (FTE) at year end	333	337

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	2022	2021
Raw materials and consumables		38,791	30,304
Contractor and consultancy costs		319	226
Auditors' remuneration	F2-1	162	163
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	333	324
Advertising		90	94
Bank charges		154	148
Electricity and heating		2,087	2,075
Insurance		1,606	1,467
Street lighting		528	514
Subscriptions and publications		101	91
Telephone and communications		191	220
Other expenses		85	127
Legal expenses:			
– Legal expenses: planning and development		421	733
– Legal expenses: other		190	114
Expenses from leases of low value assets		43	56
Expenses from short-term leases		28	56
Total materials and services		45,129	36,712
<u>Total materials and services</u>		45,129	36,712

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2022	2021
(i) Interest bearing liability costs		
Interest on leases	81	96
Interest on loans	3,964	4,358
Total interest bearing liability costs	4,045	4,454
(ii) Other borrowing costs		
Unwinding of present value discounts and premiums	52	8
Total other borrowing costs	52	8
<u>Total borrowing costs expensed</u>	4,097	4,462

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	2022	2021
Depreciation and amortisation			
Plant and equipment		2,569	2,067
Office equipment		15	15
Furniture and fittings		5	5
Land improvements (depreciable)		118	112
Infrastructure:	C1-7		
– Buildings		3,556	4,372
– Other structures		1,140	1,096
– Roads		8,411	8,301
– Bridges		807	687
– Footpaths		613	565
– Stormwater drainage		1,587	1,498
– Water supply network		1,590	1,535
– Sewerage network		4,211	3,610
– Bulk earthworks		158	156
Reinstatement, rehabilitation and restoration assets:			
Future reinstatement costs – tips	C3-5,C1-7	712	19
Future reinstatement costs – quarries	C3-5,C1-7	331	54
Right of use assets	C2-1	441	482
Total gross depreciation and amortisation costs		26,264	24,574
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Buildings		562	–
– Other structures		308	–
– Roads		1,956	–
– Bridges		5	–
– Footpaths		53	–
– Water supply network		25	–
– Sewerage network		546	–
Total gross IPPE impairment / revaluation decrement costs		3,455	–
Amounts taken through revaluation reserve	C1-7	(3,455)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
<u>Total depreciation, amortisation and impairment for non-financial assets</u>		26,264	24,574

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.

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

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	2022	2021
Net share of interests in joint ventures and associates using the equity method			
Associates		24	66
Total net share of interests in joint ventures and associates using the equity method	D2-2	24	66
Other			
Contributions/levies to other levels of government			
– Planning levy		175	152
– Emergency Services levy		65	85
– Other contributions/levies (includes FRNSW and RFS levies)		265	344
Donations, contributions and assistance to other organisations		1,939	1,693
Total other		2,444	2,274
Total other expenses		2,468	2,340

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	2022	2021
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		70	–
Less: carrying amount of property assets sold/written off		(526)	(1,535)
Gain (or loss) on disposal		(456)	(1,535)
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		446	704
Less: carrying amount of plant and equipment assets sold/written off		(264)	(307)
Gain (or loss) on disposal		182	397
Gain (or loss) on disposal of infrastructure			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(4,569)	(5,061)
Gain (or loss) on disposal		(4,569)	(5,061)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		–	314
Less: carrying amount of real estate assets sold/written off		–	(188)
Gain (or loss) on disposal		–	126
Net gain (or loss) from disposal of assets		(4,843)	(6,073)

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 24/06/2021 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the *Local Government Act 1993* 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	2022 Budget	2022 Actual	2022 ----- Variance -----		
Revenues					
Rates and annual charges	57,248	57,971	723	1%	F
User charges and fees	31,372	27,371	(4,001)	(13)%	U
The original budget for Aerodrome user charges included income from the provision of Certified Air / Ground Radio Services (CA/GRS). Fees for CA/GRS were charged to airlines on a cost recovery basis. Airservices Australia introduced the enhanced Surveillance Flight Information Service (SFIS) in early August 2021, replacing CA/GRS. Income from CA/GRS traffic services ceased. The original budget for Development Services income from planning and building regulation fees needed to also be revised downward during the 2021/22 quarterly budget reviews due to a lower than expected level of activity in the submission of applications for construction and subdivision certificates.					
Other revenues	1,130	1,791	661	58%	F
<i>Other revenues</i> includes the recovery of legal fees totalling \$418,000 and fines totalling \$261,000. The original budget for these line items was \$81,000 and \$225,000, respectively meaning a total favourable variance to budget of \$373,000 has resulted. Further, the original budget included \$62,400 from miscellaneous sales from the Visitor Information Centre; whereas actual sales were over \$85,000.					
Operating grants and contributions	8,855	16,126	7,271	82%	F
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. The Northern Rivers region experienced significant flooding and storm events in February and March 2022, resulting in a declared natural disaster (AGRN-1012). Natural disaster funding received under AGRN-1012 totalled \$4,954,000.					
Capital grants and contributions	27,620	31,554	3,934	14%	F
The original budget for <i>Capital grants and contributions</i> included \$14,973,800 for capital contributions from section 7.11 cash contributions and non-cash contributions from developers and other third parties. Actual capital contributions totalled \$25,202,000.					
Interest and investment revenue	876	649	(227)	(26)%	U
The cash rate and benchmark 90 day Bank Bill Swap rate both remained low during 2021/22 and this was reflected in the return on Council's investment portfolio. The original budget for <i>Interest and investment revenue</i> was revised downward during the quarterly budget reviews.					
Other income	3,573	3,868	295	8%	F
Expenses					
Employee benefits and on-costs	28,850	29,034	(184)	(1)%	U
Materials and services	46,021	45,129	892	2%	F
Borrowing costs	4,022	4,097	(75)	(2)%	U

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----		
Depreciation, amortisation and impairment of non-financial assets	22,665	26,264	(3,599)	(16)%	U
Impairment costs totalling \$3,455,000 and arising from the flood / storm natural disaster event were not budgeted for. In addition, depreciation on tip and quarry remediation assets exceeded budget by \$1,023,000. The addition of post-closure costs to the provision as at 30 June 2021 occurred after the original budget was adopted.					
Other expenses	2,296	2,468	(172)	(7)%	U
Net losses from disposal of assets	2,420	4,843	(2,423)	(100)%	U

Statement of cash flows

Cash flows from operating activities	48,354	47,156	(1,198)	(2)%	U
Cash flows from investing activities	(59,895)	(41,960)	17,935	(30)%	F
A number of factors resulted in capital expenditure being underbudget including delays in capital projects as a result of supply chain issues, unanticipated project specific complexities, and the flood / storm events of February and March 2022.					
Cash flows from financing activities	2,874	1,082	(1,792)	(62)%	U
Council's original budget included loans for capital expenditure. As a result of the delay in capital expenditure, borrowings for new loans were less than repayments of existing loans.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	13,732	7,454
<u>Total cash and cash equivalents</u>	<u>13,732</u>	<u>7,454</u>

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	13,732	7,454
<u>Balance as per the Statement of Cash Flows</u>	<u>13,732</u>	<u>7,454</u>

Accounting policy

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

C1-2 Financial investments

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Debt securities at amortised cost				
Long term deposits	89,000	–	77,500	–
NCD's, FRN's (with maturities > 3 months) ¹	5,700	8,300	6,800	14,000
<u>Total financial investments</u>	<u>94,700</u>	<u>8,300</u>	<u>84,300</u>	<u>14,000</u>
<u>Total cash assets, cash equivalents and investments</u>	<u>108,432</u>	<u>8,300</u>	<u>91,754</u>	<u>14,000</u>

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

Financial assets

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

Amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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

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

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

\$ '000	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	116,732	105,754
Less: Externally restricted cash, cash equivalents and investments	<u>(74,525)</u>	<u>(60,951)</u>
Cash, cash equivalents and investments not subject to external restrictions	42,207	44,803
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Deposits and retentions	7,117	3,975
Water and wastewater employee leave entitlements	984	1,008
External restrictions – included in liabilities	8,101	4,983
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	14,998	15,064
Developer contributions – water fund	11,646	10,782
Developer contributions – wastewater fund	11,383	9,383
Specific purpose unexpended grants (recognised as revenue) – general fund	5,691	1,321
Water fund	9,241	9,869
Wastewater services	12,378	8,674
Domestic waste management	1,087	875
External restrictions – other	66,424	55,968
Total external restrictions	74,525	60,951

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)

\$ '000	2022	2021
(b) Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Airport	1,352	2,929
Bypass maintenance funding	3,602	3,602
Carry over works	3,216	3,413
Commercial properties	928	852
Community facilities (other)	972	854
Employees leave entitlements	2,994	2,994
Facilities Management	374	964
Financial assistance grant in advance	3,874	2,418
Landfill and Resource Management	2,615	2,207
Management plans and studies	1,733	1,898
Open Spaces and Reserves	1,519	1,781
Plant and vehicle replacement	1,582	737
Property reserves	3,814	5,357
Quarries	731	773
Road works	5,587	3,543
Strategic Planning	956	1,062
Wollongbar District and Skate Park	–	957
Other	1,097	1,584
Total internal allocations	36,946	37,925

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

C1-4 Receivables

\$ '000	2022		2021	
	Current	Non-current	Current	Non-current
Rates and annual charges	2,376	93	2,331	90
Interest and extra charges	76	32	52	22
User charges and fees	2,744	107	2,881	112
Accrued revenues				
– Interest on investments	289	–	220	–
Airport charges	1,660	–	3,857	–
Government grants and subsidies	422	–	549	–
Net GST receivable	836	–	639	–
Waste centre fees	1,472	–	430	–
Other debtors	684	–	206	–
Total	10,559	232	11,165	224
Less: provision for impairment				
User charges and fees	(194)	–	(201)	–
Total provision for impairment – receivables	(194)	–	(201)	–
Total net receivables	10,365	232	10,964	224

\$ '000	2022	2021
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	201	259
+ new provisions recognised during the year	–	4
– amounts already provided for and written off this year	–	(1)
– amounts provided for but recovered during the year	(7)	(61)
Balance at the end of the year	194	201

C1-4 Receivables (continued)

Accounting policy

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

Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Trading stock	21	–	16	–
Stores and materials	956	–	854	–
Real estate for resale	2,601	5,286	1,828	5,304
Total inventories at cost	3,578	5,286	2,698	5,304
Total inventories	3,578	5,286	2,698	5,304

(i) Other disclosures

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development				
Industrial/commercial	1,870	3,744	1,828	3,683
Residential	731	1,542	–	1,621
Total real estate for resale	2,601	5,286	1,828	5,304

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

Represented by:

Land and development costs	2,601	5,286	1,828	5,304
Total real estate for resale	2,601	5,286	1,828	5,304

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	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Contract assets	1,539	–	2,462	–
<u>Total contract assets and contract cost assets</u>	1,539	–	2,462	–

Contract assets

Work relating to infrastructure grants	1,539	–	2,409	–
Other	–	–	53	–
<u>Total contract assets</u>	1,539	–	2,462	–

Significant changes in contract assets

The significant change in contract assets is due to the timing of capital works. During 2021/22, projects including the construction of Airport Boulevard and the Coastal Shared Walk achieved completion. Grant funding recognised as revenue in 2021/22 was received by Council. Significant projects included in Contract Assets as at 30 June 2022 are the Byron Ballina Gateway Airport Runway Upgrade and the Regional Airports Screening Infrastructure Program Terminal Passenger Screening project.

Accounting policy

Contract assets

Contract assets represent Council's 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 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	Tfrs from/(to) real estate assets	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
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
Land:															
– 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
Infrastructure:															
– 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	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
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– 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
Total infrastructure, property, plant and equipment	1,748,797	(413,804)	1,334,993	20,860	32,849	(5,359)	(25,823)	(3,455)	–	–	268	98,763	1,946,222	(493,126)	1,453,096

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period								At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation movement to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	46,073	–	46,073	14,100	19,939	–	–	(32,595)	(418)	872	(527)	47,444	–	47,444
Plant and equipment	26,770	(14,963)	11,807	–	2,389	(484)	(2,067)	274	–	–	–	24,478	(12,559)	11,919
Office equipment	1,451	(1,406)	45	–	–	–	(15)	–	–	–	–	1,451	(1,421)	30
Furniture and fittings	423	(409)	14	–	–	–	(5)	4	–	–	–	427	(414)	13
Land:														
– Operational land	66,915	–	66,915	–	20	–	–	1,854	–	–	–	68,789	–	68,789
– Community land	49,112	–	49,112	–	–	–	–	–	–	–	–	49,112	–	49,112
– Crown land	30,431	–	30,431	–	–	–	–	–	–	–	–	30,431	–	30,431
– Land under roads (post 30/6/08)	2,078	–	2,078	–	121	–	–	907	–	–	–	3,106	–	3,106
Land improvements – non-depreciable	15,080	–	15,080	–	–	–	–	1,015	(526)	–	–	15,569	–	15,569
Land improvements – depreciable	7,603	(3,821)	3,782	–	–	–	(112)	608	526	–	–	8,737	(3,933)	4,804
Infrastructure:														
– Buildings	164,029	(52,531)	111,498	651	634	(1,535)	(4,372)	2,759	–	–	–	166,115	(56,480)	109,635
– Other structures	45,046	(12,399)	32,647	80	13	(126)	(1,096)	1,432	–	–	–	46,394	(13,444)	32,950
– Roads	469,877	(120,195)	349,682	233	6,227	(2,213)	(8,301)	11,057	–	–	–	483,293	(126,608)	356,685
– Bridges	53,983	(17,670)	36,313	–	–	(6)	(687)	108	–	–	–	54,064	(18,336)	35,728
– Footpaths	37,420	(5,256)	32,164	–	1,183	(80)	(565)	860	–	–	–	39,356	(5,794)	33,562
– Bulk earthworks (non-depreciable)	152,052	(693)	151,359	48	859	(608)	(156)	1,582	–	–	–	153,930	(846)	153,084
– Stormwater drainage	111,596	(40,409)	71,187	–	3,444	(91)	(1,498)	3,475	–	–	–	118,298	(41,781)	76,517
– Water supply network	121,261	(45,991)	75,270	65	1,455	(933)	(1,535)	4,166	–	–	677	126,068	(46,903)	79,165
– Wastewater network	298,152	(79,570)	218,582	14	3,223	(825)	(3,610)	2,494	–	–	1,972	304,478	(82,628)	221,850
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	1,737	(1,624)	113	–	4,175	–	(19)	–	–	–	–	5,912	(1,643)	4,269
– Quarry assets	1,050	(961)	89	–	296	–	(54)	–	–	–	–	1,345	(1,014)	331
Total infrastructure, property, plant and equipment	1,702,139	(397,898)	1,304,241	15,191	43,978	(6,901)	(24,092)	–	(418)	872	2,122	1,748,797	(413,804)	1,334,993

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

Accounting policy

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

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

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

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

Useful lives of IPPE

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

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

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	2022	2021
Owned investment property		
Investment property on hand at fair value	25,580	25,340
Total owned investment property	25,580	25,340
At fair value		
Opening balance at 1 July	25,340	23,255
Net gain/(loss) from fair value adjustments	215	2,085
Other movements	25	–
Closing balance at 30 June	25,580	25,340

Accounting policy

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

C2 Leasing activities

C2-1 Council as a lessee

Extension options

Council may negotiate the inclusion of options in the leases to provide flexibility and certainty to Council operations and reduce costs of change, including moving premises. The extension options are at Council's discretion.

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

As at 30 June 2022, 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 2022.

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.

(a) Right of use assets

\$ '000	Plant and equipment	Land Operational	Land Crown	Total
2022				
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)
Balance at 30 June	227	1,279	739	2,245
2021				
Opening balance at 1 July	979	1,202	908	3,089
Additions to right-of-use assets	46	-	-	46
Adjustments to right-of-use assets due to re-measurement of lease liability	(65)	47	(2)	(20)
Depreciation charge	(387)	(14)	(81)	(482)
Balance at 30 June	573	1,235	825	2,633

C2-1 Council as a lessee (continued)

(b) Lease liabilities

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Lease liabilities	247	2,066	545	2,152
Total lease liabilities	247	2,066	545	2,152

(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
2022					
Cash flows	300	562	4,159	5,021	2,313
2021					
Cash flows	491	723	4,107	5,321	2,697

(d) Income Statement

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

\$ '000	2022	2021
Interest on lease liabilities	81	96
Depreciation of right of use assets	441	482
Expenses relating to short-term leases	28	56
Expenses relating to low-value leases	43	56
	593	690

(e) Statement of Cash Flows

Total cash outflow for leases	591	668
	591	668

(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	2022	2021
Lease income (excluding variable lease payments not dependent on an index or rate)	1,964	1,728
Total income relating to operating leases for investment property assets	1,964	1,728
Operating lease expenses		
Direct operating expenses that generated rental income	154	130
Direct operating expenses that did not generate rental income	61	93
Total expenses relating to operating leases	215	223

C2-2 Council as a lessor (continued)

\$ '000	2022	2021
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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)	1,612	1,494
Total income relating to operating leases for Council assets	1,612	1,494

(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	870	1,253
1–2 years	460	746
2–3 years	229	323
3–4 years	44	138
4–5 years	3	43
Total undiscounted lease payments to be received	1,606	2,503

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	2022		2021	
	Current	Non-current	Current	Non-current
Goods and services	6,172	–	7,873	–
Accrued expenses:				
– Borrowings	325	–	339	–
– Salaries and wages	1,108	–	1,008	–
Security bonds, deposits and retentions	7,117	–	3,975	–
Prepaid rates and rental income	1,681	–	1,659	–
Total payables	16,403	–	14,854	–

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

\$ '000	2022	2021
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	5,208	1,541
Total payables	5,208	1,541

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Grants and contributions received in advance:				
Unexpended capital grants (to construct Council controlled assets)	3,702	-	1,368	-
Total grants received in advance	3,702	-	1,368	-
Total contract liabilities	3,702	-	1,368	-

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

\$ '000	2022	2021
Capital grants (to construct Council controlled assets)	1,099	405
Total revenue recognised that was included in the contract liability balance at the beginning of the period	1,099	405

Significant changes in contract liabilities

As at 30 June 2022, Council had received funding for capital works projects that was in excess to the revenue able to be recognised, based on the costs incurred as a percentage of total project costs. 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 2022 include Public Works Advisory category B funding for flood damaged Water and Wastewater capital works, Fixing Local Road (round three) and Kingsford Smith Regional Sporting Facility Upgrade projects.

Accounting policy

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

C3-3 Borrowings

\$ '000	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Loans – secured ¹	6,090	72,472	6,281	70,762
Total borrowings	6,090	72,472	6,281	70,762

(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	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	(384)	–	–	–	2,313
Total liabilities from financing activities	79,740	1,135	–	–	–	80,875

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

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Loan Facilities	78,562	77,043
Credit cards/purchase cards	750	750
Total financing arrangements	79,312	77,793
Drawn facilities		
– Loan Facilities	78,562	77,043
– Credit cards/purchase cards	6	6
Total drawn financing arrangements	78,568	77,049
Undrawn facilities		
– Credit cards/purchase cards	744	744
Total undrawn financing arrangements	744	744

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	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Annual leave	3,304	–	3,022	–
Sick leave	1,808	–	1,746	–
Long service leave	4,021	451	4,225	458
Total employee benefit provisions	9,133	451	8,993	458

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	5,211	5,114
	5,211	5,114

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	2022	2022	2021	2021
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	8,234	–	7,661
Sub-total – asset remediation/restoration	–	8,234	–	7,661
Total provisions	–	8,234	–	7,661

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2022		
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
2021		
At beginning of year	3,183	3,183
– Revised discount rate	765	765
– Revised costs	3,705	3,705
Unwinding of discount	8	8
Total other provisions at end of year	7,661	7,661

Nature and purpose of provisions

Asset remediation

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

Accounting policy

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

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

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

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

C3-5 Provisions (continued)

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General ¹ 2022	Water 2022	Wastewater 2022
Income from continuing operations			
Rates and annual charges	34,621	4,206	19,144
User charges and fees	17,314	8,668	1,389
Interest and investment revenue	344	155	150
Other revenues	908	–	883
Grants and contributions provided for operating purposes	15,722	179	225
Grants and contributions provided for capital purposes	24,610	1,830	5,114
Other income	3,868	–	–
Total income from continuing operations	97,387	15,038	26,905
Expenses from continuing operations			
Employee benefits and on-costs	22,230	2,563	4,241
Materials and services	29,706	9,284	6,139
Borrowing costs	1,098	–	2,999
Depreciation, amortisation and impairment of non-financial assets	19,918	1,762	4,584
Other expenses	2,087	86	295
Net losses from the disposal of assets	3,627	850	366
Total expenses from continuing operations	78,666	14,545	18,624
Operating result from continuing operations	18,721	493	8,281
Net operating result for the year	18,721	493	8,281
Net operating result attributable to each council fund	18,721	493	8,281
Net operating result for the year before grants and contributions provided for capital purposes	(5,889)	(1,337)	3,167

(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 ¹ 2022	Water 2022	Wastewater 2022
ASSETS			
Current assets			
Cash and cash equivalents	13,732	–	–
Investments	55,456	18,170	21,074
Receivables	6,513	2,417	1,435
Inventories	3,578	–	–
Contract assets and contract cost assets	1,539	–	–
Other	636	56	79
Total current assets	81,454	20,643	22,588
Non-current assets			
Investments	1,911	2,958	3,431
Receivables	(378)	535	75
Inventories	5,286	–	–
Infrastructure, property, plant and equipment	1,110,343	80,971	261,782
Investments accounted for using the equity method	1,198	–	–
Investment property	25,580	–	–
Right of use assets	2,245	–	–
Total non-current assets	1,146,185	84,464	265,288
Total assets	1,227,639	105,107	287,876
LIABILITIES			
Current liabilities			
Payables	16,191	53	159
Contract liabilities	3,196	174	332
Lease liabilities	247	–	–
Borrowings	2,976	–	3,114
Employee benefit provision	8,192	230	711
Total current liabilities	30,802	457	4,316
Non-current liabilities			
Lease liabilities	2,066	–	–
Borrowings	31,670	–	40,802
Employee benefit provision	408	11	32
Provisions	8,234	–	–
Total non-current liabilities	42,378	11	40,834
Total liabilities	73,180	468	45,150
Net assets	1,154,459	104,639	242,726
EQUITY			
Accumulated surplus	659,093	54,722	141,267
Revaluation reserves	495,366	49,917	101,459
Council equity interest	1,154,459	104,639	242,726
Total equity	1,154,459	104,639	242,726

(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*)

	LED Street Lighting Upgrade project
Details of individual internal loans	
Borrower (by purpose)	General Fund
Lender (by purpose)	Water Fund
Date of Minister's approval	24 June 2019
Date raised	1 July 2019
Term years	9 years
Dates of maturity	30 June 2028
Rate of interest (%)	3%
Amount originally raised (\$'000)	722

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2022	2021
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	1,198	1,145
Total net share of interests in joint ventures and associates using the equity method – assets	1,198	1,145
Total Council's share of net assets	1,198	1,145

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	2022	2021
Individually immaterial associates		
Aggregate carrying amount of individually immaterial associates	1,222	1,145
Aggregate amounts of Council's share of individually immaterial:		
Profit/(loss) from continuing operations	77	(66)
Total comprehensive income – individually immaterial associates	77	(66)

Accounting policy

Interests in associates are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses.

The Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated. Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

D2-2 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2022	2022
		Net profit	Net assets
North East Weight of Loads Group (NEWLOG)	Enforcement of load weights carried by heavy vehicles. Joint Venture	24	44

Reasons for non-recognition

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

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with 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 2022	Carrying value 2021	Fair value 2022	Fair value 2021
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	13,732	7,454	13,732	7,454
Receivables	10,597	11,188	12,465	11,188
Investments				
– Debt securities at amortised cost	103,000	98,300	103,000	98,300
Total financial assets	127,329	116,942	129,197	116,942
Financial liabilities				
Payables	16,403	14,854	18,271	14,854
Loans/advances	78,562	77,043	81,559	99,727
Total financial liabilities	94,965	91,897	99,830	114,581

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	2022	2021
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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.

Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,112	997

(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	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	–	5,320	–	5,320
2021				
Gross carrying amount	–	5,414	–	5,414

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	
2022						
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%
ECL provision	–	8	2	–	15	25
2021						
Gross carrying amount	1,751	768	478	506	2,472	5,975
Expected loss rate (%)	0.00%	1.00%	1.00%	2.00%	2.00%	1.21%
ECL provision	–	8	5	10	49	72

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		
2022							
Payables	0.00%	7,117	11,154	–	–	18,271	16,403
Borrowings	5.24%	–	10,015	40,582	57,903	108,500	78,562
Total financial liabilities		7,117	21,169	40,582	57,903	126,771	94,965
2021							
Payables	0.00%	3,975	10,879	–	–	14,854	14,854
Borrowings	5.72%	–	10,256	34,950	57,481	102,687	77,043
Total financial liabilities		3,975	21,135	34,950	57,481	117,541	91,897

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	
		2022	2021	2022	2021	2022	2021
Investment property	C1-8						
Land and buildings		25,580	25,340	–	–	25,580	25,340
Total investment property		25,580	25,340	–	–	25,580	25,340
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		–	–	10,779	11,919	10,779	11,919
Office equipment		–	–	15	30	15	30
Furniture and fittings		–	–	8	13	8	13
Operational land		95,505	68,789	–	–	95,505	68,789
Community land		–	–	51,437	49,112	51,437	49,112
Crown land		–	–	30,431	30,431	30,431	30,431
Land under roads		–	–	3,311	3,106	3,311	3,106
Land improvements – non-depreciable		–	–	15,911	15,569	15,911	15,569
Land Improvements – depreciable		–	–	4,737	4,804	4,737	4,804
Buildings – non-specialised		9,635	8,803	–	–	9,635	8,803
Buildings – specialised		–	–	114,406	100,832	114,406	100,832
Other structures		–	–	38,481	32,950	38,481	32,950
Roads		–	–	388,315	356,685	388,315	356,685
Bridges		–	–	38,373	35,728	38,373	35,728
Footpaths		–	–	40,747	33,562	40,747	33,562
Bulk earthworks		–	–	166,583	153,084	166,583	153,084
Stormwater drainage		–	–	88,603	76,517	88,603	76,517
Water supply network		–	–	71,170	79,165	71,170	79,165
Wastewater network		–	–	240,047	221,850	240,047	221,850
Tip remediation		–	–	3,676	4,269	3,676	4,269
Quarries remediation		–	–	402	331	402	331
Total infrastructure, property, plant and equipment		105,140	77,592	1,307,432	1,209,957	1,412,572	1,287,549

Transfers between level 1 and level 2 fair value hierarchies

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

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Investment property

Council assesses the carrying amount of its investment properties on an annual basis. Where there is an indication that a property's carrying amount may differ materially from fair value at the reporting date and at least bi-annually, the fair values are based on assessments determined by an independent and professionally qualified property valuer.

The fair value of each investment property as at 30 June 2022 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.

Council obtains its fair values for operational land from a comprehensive external valuation every 3 to 5 years (last valuation being 2019) using predominantly Level 2 inputs.

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

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

In non-comprehensive valuation years, Council obtains and considers appropriate land indices to determine whether there has been a material change to land values since the previous comprehensive valuation was conducted.

In the reporting period, the cumulative movement in land values for the Ballina local government area between 2019 and 2021, as published by the NSW Valuer General, was determined and applied to revalue operational land assets as at 30 June 2022.

Buildings - Non-Specialised

Non-specialised buildings were comprehensively valued by Scott Fullerton Valuations Pty Ltd in 2019 using the "Market approach" utilising Level 2 inputs.

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

In non-comprehensive valuation years, Council obtains and considers appropriate building indices to determine whether there has been a material change to building values since the previous comprehensive valuation was conducted.

In the reporting period, building asset indices referencing construction costs for the four year period ending 30 June 2022 were obtained from APV Valuers & Asset Management. These were applied to revalue the building assets.

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.

E2-1 Fair value measurement (continued)

The key unobservable inputs to the valuation are the remaining useful life and residual value. There has been no change to the valuation process during the reporting period.

Community and Crown Land

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

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

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

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

Land under Roads

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

Land Improvements- Depreciable and Non-Depreciable

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

These assets are valued in-house (last valuation 2019) using the cost approach by experienced Council staff. The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors including but not limited to construction rates and industry construction cost benchmarks such as Rawlinson's Australian Construction handbook.

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

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

Buildings - Specialised and Other Structures

Specialised buildings and other structures were comprehensively valued by Scott Fullerton Valuations Pty Ltd in 2019 using the "Cost approach" utilising Level 3 inputs.

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

In non-comprehensive valuation years, Council obtains and considers appropriate building indices to determine whether there has been a material change to building values since the previous comprehensive valuation was conducted.

In the reporting period, building asset indices referencing construction costs for the four year period ending 30 June 2022 were obtained from APV Valuers & Asset Management. These were applied to revalue the building assets.

E2-1 Fair value measurement (continued)

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.

In non-comprehensive valuation years, 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 2022, all road and stormwater asset values were subject to indexation.

Water Supply Network and Wastewater Network

Water and wastewater infrastructure assets were valued by APV Valuers & Asset Management in 2022 using the "Cost approach" utilising Level 2 and 3 inputs. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence such as recently completed constructions and industry construction cost data (Level 2), unobservable inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs.

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

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.

\$ '000	Fair value (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & equipment, office equipment and furniture & fittings	10,802	Cost used to approximate fair value	Gross replacement cost, useful lives and residual value
Crown and Community land	81,868	Land values obtained from the NSW Valuer- General	Land value, land area
Land under roads	3,311	Unimproved capital value provided by NSW Valuer-General	Land value, land area
Land improvements	20,648	Cost used to approximate fair value	Asset condition and remaining useful lives
Buildings - specialised	114,406	Cost used to approximate fair value	Asset condition and remaining useful lives
Other structures	38,481	Cost used to approximate fair value	Asset condition and remaining useful lives
Roads	388,315	Unit rates per m2 or length	Asset condition and remaining useful lives
Bridges	38,373	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Footpaths	40,747	Unit rates per m2	Asset condition and remaining useful lives
Bulk earthworks	166,583	Unit rates per m3	Asset condition and remaining useful lives
Stormwater drainage	88,603	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Water supply network	71,170	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Wastewater network	240,047	Unit rates per item, m2 or length	Asset condition and remaining useful lives
Tip and quarry remediation	4,078	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	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	11,919	11,807	30	45	13	14	79,543	79,543
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	–	–	–	–	1,385	–
Purchases (GBV)	1,693	2,663	–	–	–	4	940	–
Disposals (WDV)	(264)	(484)	–	–	–	–	–	–
Depreciation and impairment	(2,569)	(2,067)	(15)	(15)	(5)	(5)	–	–
Closing balance	10,779	11,919	15	30	8	13	81,868	79,543

\$ '000	Land under roads		Land improvements		Buildings – specialised		Other structures	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	3,106	2,078	20,373	18,862	100,832	102,369	32,950	32,647
Total gains or losses for the period								
Other movements								
Purchases (GBV)	205	1,028	393	1,623	3,071	4,032	3,724	1,525
Disposals (WDV)	–	–	–	–	(453)	(1,535)	(13)	(126)
Depreciation and impairment	–	–	(118)	(112)	(3,824)	(4,034)	(1,448)	(1,096)
Revaluation increments/(decrements)	–	–	–	–	14,780	–	3,268	–
Closing balance	3,311	3,106	20,648	20,373	114,406	100,832	38,481	32,950

E2-1 Fair value measurement (continued)

\$ '000	Roads		Bridges		Footpaths		Bulk earthworks	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	356,685	349,682	35,728	36,313	33,562	32,164	153,084	151,359
Total gains or losses for the period								
Other movements								
Purchases (GBV)	20,406	17,517	1,014	108	5,657	2,043	3,515	2,489
Disposals (WDV)	(2,643)	(2,213)	(1)	(6)	(106)	(80)	(524)	(608)
Depreciation and impairment	(10,367)	(8,301)	(812)	(687)	(666)	(565)	(158)	(156)
Revaluation increments/ (decrements)	24,234	–	2,444	–	2,300	–	10,666	–
Closing balance	388,315	356,685	38,373	35,728	40,747	33,562	166,583	153,084

\$ '000	Stormwater drainage		Water supply network		Wastewater network		Tip and quarry remediation	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	76,517	71,187	79,165	75,270	221,850	218,582	4,600	202
Total gains or losses for the period								
Other movements								
Purchases (GBV)	8,493	6,919	3,216	5,686	6,807	5,731	521	4,471
Disposals (WDV)	(63)	(91)	(850)	(933)	(369)	(825)	–	–
Depreciation and impairment	(1,587)	(1,498)	(1,615)	(1,535)	(4,757)	(3,610)	(1,043)	(73)
Revaluation increments/ (decrements)	5,243	–	(8,746)	677	16,516	1,972	–	–
Closing balance	88,603	76,517	71,170	79,165	240,047	221,850	4,078	4,600

E2-1 Fair value measurement (continued)

\$ '000	Total	
	2022	2021
Opening balance	1,209,957	1,182,124
Transfers from/(to) another asset class	1,385	–
Purchases (GBV)	59,655	55,839
Disposals (WDV)	(5,286)	(6,901)
Depreciation and impairment	(28,984)	(23,754)
Revaluation increments/ (decrements)	70,705	2,649
Closing balance	1,307,432	1,209,957

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 7.5% of salaries for the year ending 30 June 2022 (increasing to 8.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million per annum for 1 July 2019 to 31 December 2021 and \$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 2021. 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 there are 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 2022 was \$282,656.42. The last valuation of the Scheme was performed by the fund actuary, Richard Boyfield FIAA as at 30 June 2021.

Council's expected contribution to the plan for the next annual reporting period is \$235,100.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

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

The share of this deficit that can be attributed to Council is estimated as \$114,000 as at 30 June 2022.

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

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

Investment return	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation, will be completed. The actuarial investigation is expected to be completed by December 2022.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

(iv) Other guarantees

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

E3-1 Contingencies (continued)

2. Other liabilities

Third party claims

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

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

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	2022	2021
Compensation:		
Short-term benefits	1,267	1,241
Post-employment benefits	104	99
Other long-term benefits	21	39
Total	1,392	1,379

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to libraries or Council swimming pools by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2022					
Employee and other expenses relating to key family members	1	171	-	-	-
2021					
Employee and other expenses relating to key family members	1	187	-	-	-

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	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	61	60
Councillors' fees	238	243
Other Councillors' expenses (including Mayor)	34	21
Total	333	324

F1-3 Other related parties

\$ '000	Ref	Transactions during the year	Outstanding balances including commitments	Impairment provision on outstanding balances	Impairment expense
2022					
Associate - Richmond Tweed Regional Library	1	1,521	-	-	-
2021					
Associate - Richmond Tweed Regional Library	1	1,460	-	-	-

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	2022	2021
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms:		
(i) Audit services: NSW Auditor-General		
Audit and review of financial statements	91	86
Total fees paid or payable to the Auditor-General	91	86
(ii) Other non-assurance services: Other firms		
Internal audit services	71	77
Total fees paid or payable for non-assurance services	71	77
Total audit fees	162	163

G Other matters

G1-1 Statement of Cash Flows information

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

\$ '000	Notes	2022	2021
Net operating result from Income Statement		27,495	42,662
Add / (less) non-cash items:			
Depreciation and amortisation		26,264	24,574
(Gain) / loss on disposal of assets		4,843	6,073
Non-cash capital grants and contributions	G1.1(b)	(16,981)	(24,959)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investment property		(215)	(2,085)
Unwinding of discount rates on reinstatement provisions		397	773
Share of net (profits)/losses of associates/joint ventures using the equity method		(53)	66
Movements in operating assets and liabilities and other cash items:			
(Increase) / decrease of receivables		598	(3,264)
Increase / (decrease) in provision for impairment of receivables		(7)	(58)
(Increase) / decrease of inventories		(107)	(221)
(Increase) / decrease of other current assets		(193)	(4)
(Increase) / decrease of contract asset		923	(1,270)
Increase / (decrease) in payables		(1,701)	1,788
Increase / (decrease) in accrued interest payable		(14)	51
Increase / (decrease) in other accrued expenses payable		100	182
Increase / (decrease) in other liabilities		3,164	177
Increase / (decrease) in contract liabilities		2,334	867
Increase / (decrease) in employee benefit provision		133	586
Increase / (decrease) in other provisions		176	3,705
Net cash flows from operating activities		47,156	49,643

(b) Non-cash investing and financing activities

Developer contributions 'in kind'	16,475	21,229
Other dedications	506	3,730
Total non-cash investing and financing activities	16,981	24,959

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings and other structures	2,447	2,629
Infrastructure	8,670	5,824
Plant and equipment	289	176
Inventory		
Real estate for resale	129	1,171
Total commitments	11,535	9,800

Details of capital commitments

As at 30 June 2022, significant capital projects included in the capital expenditure commitments are Lennox Head Rural Fire Shed, Alstonville Wastewater Treatment Plant Inlet Works, West Ballina Bulk Supply Pipeline and Banglaow Rd / Angels Beach Dr Roundabout Lanes project.

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 2022

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021 ¹	Contributions received during the year (Cash)	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
Roads	9,428	4,395	–	50	(4,299)	–	9,574	–
Car parking	803	205	–	5	–	–	1,013	–
Open space and community facilities	3,353	1,597	–	23	(2,732)	–	2,241	–
Heavy haulage	730	270	–	4	(47)	(130)	827	–
Wollongbar Urban Expansion Area	–	129	–	–	(129)	–	–	–
Cumalum Urban Release Area Precinct A	745	593	–	4	–	–	1,342	–
S7.11 contributions – under a plan	15,059	7,189	–	86	(7,207)	(130)	14,997	–
Total S7.11 and S7.12 revenue under plans	15,059	7,189	–	86	(7,207)	(130)	14,997	–
S64 contributions	20,165	2,937	–	129	(201)	–	23,030	–
Total contributions	35,224	10,126	–	215	(7,408)	(130)	38,027	–

(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 2021 ¹	Contributions received during the year (Cash)	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
CONTRIBUTIONS PLAN – ROADS								
Road plan (current plan)	770	47	–	–	–	–	817	–
Roads (old plan)	8,658	4,348	–	50	(4,299)	–	8,757	–
Total	9,428	4,395	–	50	(4,299)	–	9,574	–

G4-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2021 ¹	Contributions received during the year (Cash)	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
CONTRIBUTIONS PLAN – CAR PARKING								
Ballina	779	–	–	5	–	–	784	–
Lennox Head	11	205	–	–	–	–	216	–
Alstonville Village Centre	13	–	–	–	–	–	13	–
Total	803	205	–	5	–	–	1,013	–
CONTRIBUTIONS PLAN – OPEN SPACE AND COMMUNITY FACILITIES								
Local parks	–	18	–	–	(18)	–	–	–
District parks	–	291	–	3	(294)	–	–	–
Playing fields	638	330	–	3	(971)	–	–	–
Regional level recreation facilities	621	455	–	4	(1,080)	–	–	–
Multi-purpose community centres and meeting halls	1,148	231	–	7	–	–	1,386	–
Regional level community facilities	946	272	–	6	(369)	–	855	–
Total	3,353	1,597	–	23	(2,732)	–	2,241	–
CONTRIBUTIONS PLAN – HEAVY HAULAGE								
Shire Wide	730	270	–	4	(47)	(130)	827	–
Total	730	270	–	4	(47)	(130)	827	–

G4-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2021 ¹	Contributions received during the year (Cash)	Contributions received during the year (Non-cash)	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
CONTRIBUTIONS PLAN – WOLLONGBAR URBAN EXPANSION AREA								
Transportation works	–	1	–	–	(1)	–	–	–
Link Road works	–	128	–	–	(128)	–	–	–
Total	–	129	–	–	(129)	–	–	–
CONTRIBUTIONS PLAN - CUMBALUM URBAN RELEASE AREA PRECINCT A (CURA A)								
CURA A	745	593	–	4	–	–	1,342	–
Total	745	593	–	4	–	–	1,342	–

(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	10,782	855	–	67	(58)	–	11,646	–
Total	10,782	855	–	67	(58)	–	11,646	–

Section 64 – Wastewater

Shire Wide	9,383	2,082	–	62	(143)	–	11,384	–
Total	9,383	2,082	–	62	(143)	–	11,384	–

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	492	0.46%	5.37%	3.00%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	107,484				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	91,358	65.71%	64.08%	69.43%	> 60.00%
Total continuing operating revenue ¹	139,038				
3. Unrestricted current ratio					
Current assets less all external restrictions	54,473	2.63x	2.70x	2.60x	> 1.50x
Current liabilities less specific purpose liabilities	20,675				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	30,853	2.85x	3.18x	2.56x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	10,815				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	2,577	4.25%	4.22%	5.35%	< 10.00%
Rates and annual charges collectable	60,607				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	102,732	12.67	13.12	9.99	> 3.00
Monthly payments from cash flow of operating and financing activities	8,110	months	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 ³		Water Indicators		Wastewater Indicators		Benchmark
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(4.34)%	(0.70)%	(3.41)%	0.50%	18.76%	25.00%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	58.46%	57.22%	86.64%	85.19%	80.16%	75.38%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.63x	2.63x	19.69x	68.91x	2.60x	2.46x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	3.77x	4.06x	∞	∞	1.88x	2.15x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	3.97%	3.83%	10.18%	10.39%	3.36%	3.45%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	11.03 months	11.67 months	18.34 months	19.22 months	15.48 months	12.12 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

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

**40 Cherry Street
Ballina NSW 2478**

Contact details

Mailing Address:

Telephone: 1300 864 444 or 02 6686 1257

**PO Box 450
Ballina NSW 2478**

Internet: www.ballina.nsw.gov.au

Email: council@ballina.nsw.gov.au



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Ballina Shire Council

To the Councillors of 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



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

27 October 2022
SYDNEY



Cr Sharon Cadwallader
Mayor
Ballina Shire Council
PO Box 450
Ballina NSW 2478

Contact: Gearoid Fitzgerald
Phone no: 02 9275 7392
Our ref: D2222647/1686

27 October 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
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 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	58.0	56.2	3.2
Grants and contributions revenue	47.7	51.2	6.8
Materials and services	45.1	36.7	22.9

Operating result from continuing operations	27.5	42.7	35.6
Net operating result before capital grants and contributions	(4.1)	1.4	392.9

Rates and annual charges revenue (\$58.0 million) increased by \$1.8 million (3.2 per cent) in 2021–22 due to:

- the IPART approved rate peg, which increased general rates revenue by 2.0 per cent
- total land value of rateable properties increased by \$82.8 million (220 additional properties)

Grants and contributions revenue (\$47.7 million) decreased by \$3.5 million (6.8 per cent) in 2021–22 primarily due to:

- decrease of \$7.9 million of developer contributions recognised during the year
- increase of \$5.0 million of grants recognised received for natural disasters
- increase of \$1.7 million of financial assistance grant funding
- increase of \$2.8 million of grants received for airport upgrades
- decrease of \$2.1 million received from Transport for NSW

Material and services expenditure (\$45.1 million) increased by \$8.4 million (22.9 per cent) in 2021–22 due to:

- increase of \$8.5 million of raw materials and consumables as a result of the natural disaster and the impact of inflation on the costs of materials and services.

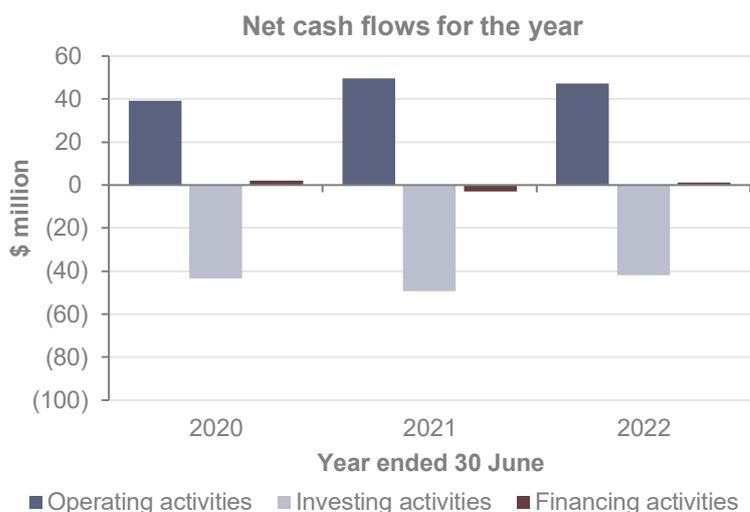
The Council's operating result from continuing operations (\$27.5 million including depreciation and amortisation expense of \$26.3 million) was \$15.2 million lower than the 2020–21 result. This is due to the above, and:

- decrease of \$3.5 million in other revenues and other income
- increase of \$1.3 million in employee benefits and on-costs
- increase of \$1.7 million in depreciation and amortisation
- decrease of \$1.3 million in losses on disposal of assets

The net operating result before capital grants and contributions (\$4.1 million loss) was \$5.5 million lower than the 2020–21 result.

STATEMENT OF CASH FLOWS

- Net cash provided by operating activities decreased by \$2.5 million (5.0 per cent).
- Net cash used in investing activities decreased by \$7.4 million. The majority of this decrease relates to a net reduction in the purchases of investment securities (\$10.1 million) offset by decreased capital expenditure (\$2.9 million).
- Net cash provided by financing activities increased by \$4.0 million. This is due to new loans of \$7.8 million, offset by repayments of \$6.3 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	116.7	105.7	Externally restricted cash and investments has increased by \$13.6 million. Deposits and retentions increased by \$3.1 million, developer contributions (\$38.0 million) increased by \$2.8 million and Wastewater (\$12.4 million) increased by \$3.7 million. Internally allocated cash and investments has decreased by \$1 million.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	74.5	61.0	
• Internal allocations	36.9	37.9	

PERFORMANCE

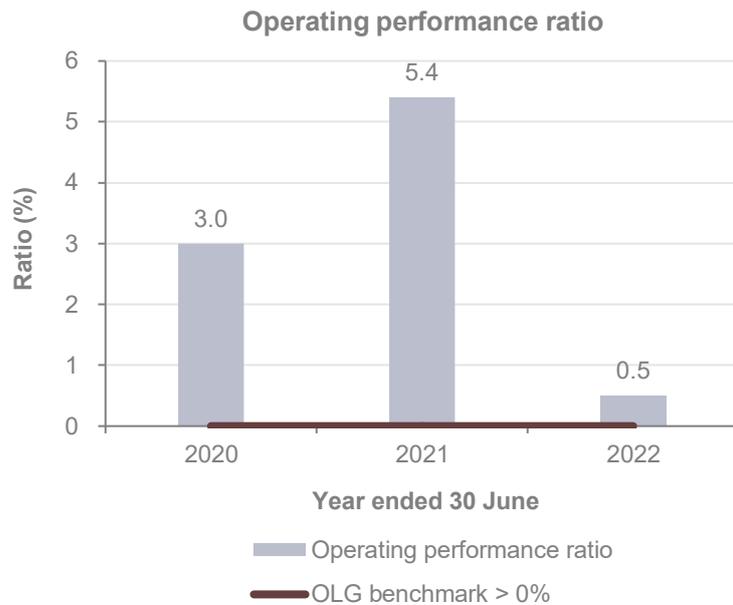
Performance measures

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

Operating performance ratio

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

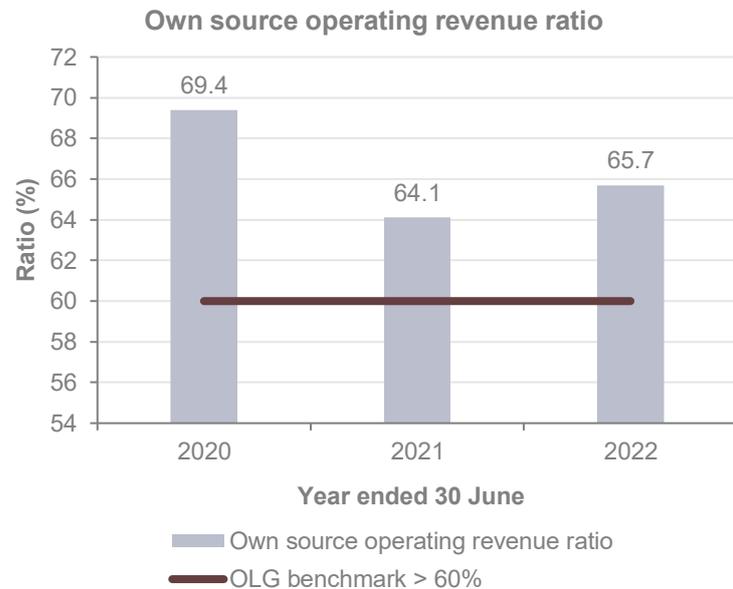
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

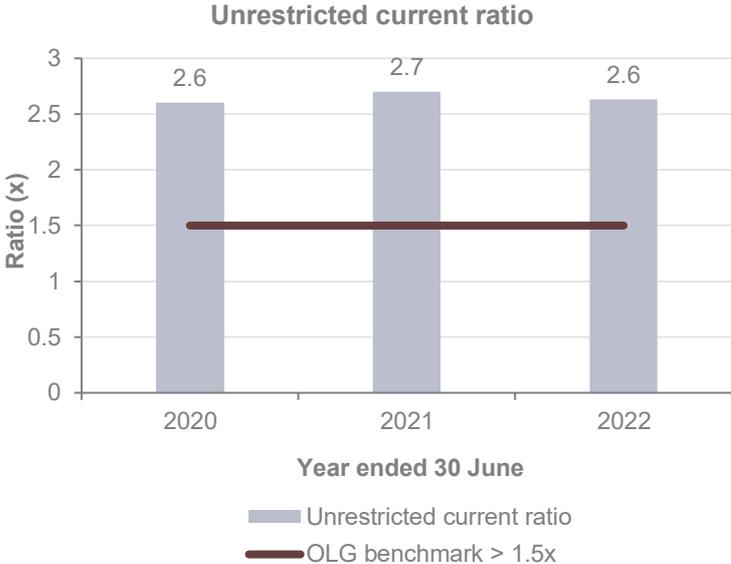
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

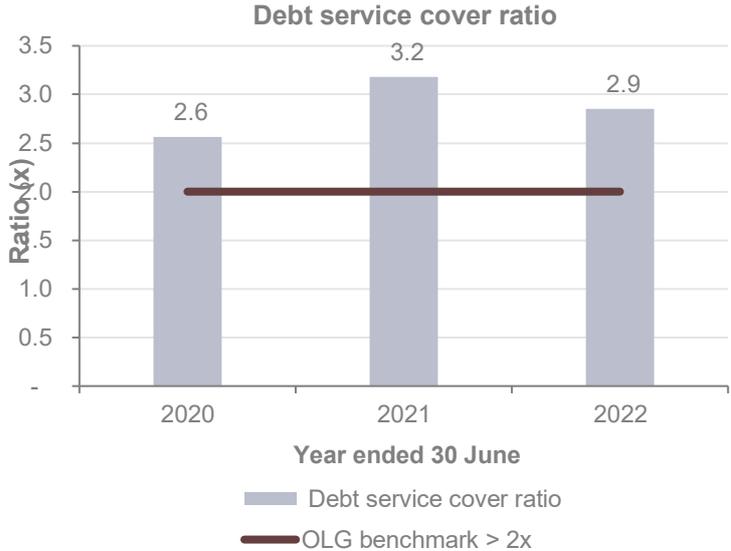
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

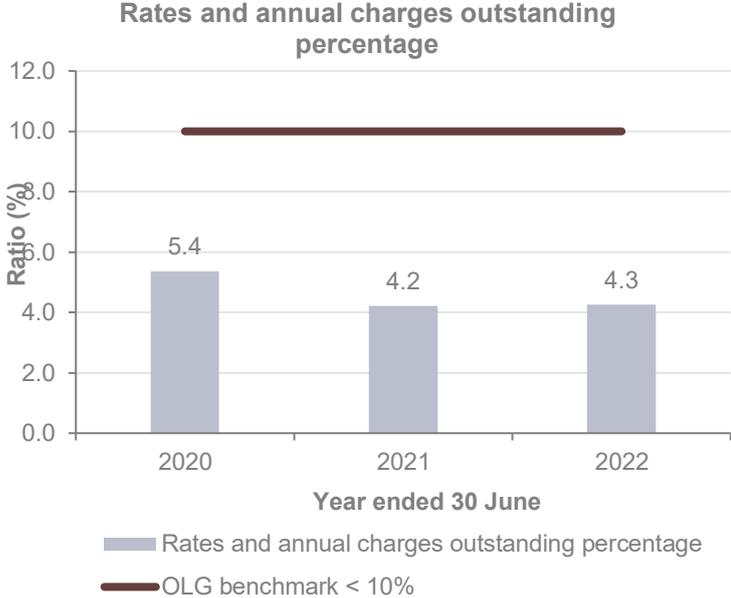
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

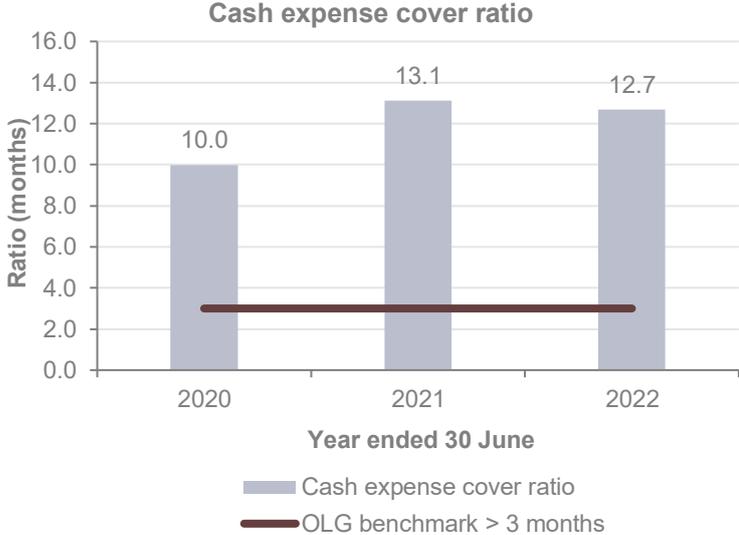
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

Council's asset renewal expenditure in the 2021–22 year was \$20.9 million (2020–21: \$15.2 million). In 2022 there was a major road renewal program including Lennox Head Village and Ross Park, Lennox Head.

OTHER MATTERS

Legislative compliance

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

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

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



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

cc: Paul Hickey, General Manager
Audit, Risk and Improvement Committee
Michael Cassel, Secretary of the Department of Planning and Environment

Ballina Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

*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 2022

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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 2022

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:

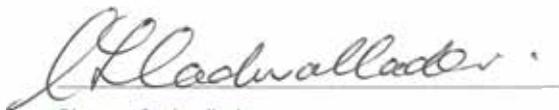
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government'
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality'
- the Local Government Code of Accounting Practice and Financial Reporting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

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

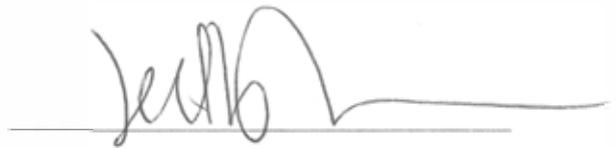
- present fairly the operating result and financial position for each of Council's declared business activities for the year
- accord with Council's accounting and other records, and
- present overhead reallocation charges to the water and wastewater businesses as fair and reasonable.

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 27 October 2022.



Sharon Cadwallader
Mayor
27 October 2022



Jeff Johnson
Councillor
27 October 2022



Paul Hickey
General Manager
27 October 2022



Linda Coulter
Responsible Accounting Officer
27 October 2022

Ballina Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	4,206	3,988
User charges	7,756	7,695
Fees	912	920
Interest and investment income	155	176
Grants and contributions provided for operating purposes	179	161
Total income from continuing operations	13,208	12,940
Expenses from continuing operations		
Employee benefits and on-costs	2,563	2,467
Materials and services	1,888	1,754
Depreciation, amortisation and impairment	1,762	1,679
Water purchase charges	7,360	6,844
Calculated taxation equivalents	36	37
Net loss on disposal of assets	850	944
Other expenses	86	131
Total expenses from continuing operations	14,545	13,856
Surplus (deficit) from continuing operations before capital amounts	(1,337)	(916)
Grants and contributions provided for capital purposes	1,830	2,060
Surplus (deficit) from continuing operations after capital amounts	493	1,144
Surplus (deficit) from all operations before tax	493	1,144
Surplus (deficit) after tax	493	1,144
Plus accumulated surplus	54,229	53,085
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	36	37
Less:		
– Tax equivalent dividend paid	(36)	(37)
Closing accumulated surplus	54,722	54,229
Return on capital %	(1.7)%	(1.0)%
Subsidy from Council	46	–
Calculation of dividend payable:		
Surplus (deficit) after tax	493	1,144
Less: capital grants and contributions (excluding developer contributions)	(1,830)	(2,060)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Ballina Shire Council

Income Statement of wastewater business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	19,144	18,616
User charges	1,389	1,472
Interest and investment income	150	136
Grants and contributions provided for operating purposes	225	159
Other income	883	2,909
Total income from continuing operations	21,791	23,292
Expenses from continuing operations		
Employee benefits and on-costs	4,241	4,325
Borrowing costs	2,999	3,181
Materials and services	5,583	5,465
Depreciation, amortisation and impairment	4,584	4,233
Net loss on disposal of assets	366	819
Calculated taxation equivalents	46	45
Debt guarantee fee (if applicable)	510	539
Other expenses	295	264
Total expenses from continuing operations	18,624	18,871
Surplus (deficit) from continuing operations before capital amounts	3,167	4,421
Grants and contributions provided for capital purposes	5,114	7,397
Surplus (deficit) from continuing operations after capital amounts	8,281	11,818
Surplus (deficit) from all operations before tax	8,281	11,818
Less: corporate taxation equivalent [based on result before capital]	(792)	(1,149)
Surplus (deficit) after tax	7,489	10,669
Plus accumulated surplus	132,476	120,119
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	46	45
– Debt guarantee fees	510	539
– Corporate taxation equivalent	792	1,149
Less:		
– Tax equivalent dividend paid	(46)	(45)
Closing accumulated surplus	141,267	132,476
Return on capital %	2.4%	3.1%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	7,489	10,669
Less: capital grants and contributions (excluding developer contributions)	(5,114)	(7,397)
Surplus for dividend calculation purposes	2,375	3,272
Potential dividend calculated from surplus	1,188	1,636

Ballina Shire Council

Income Statement of airport business activity

for the year ended 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
Income from continuing operations		
User charges	6,556	7,904
Grants and contributions provided for operating purposes	955	80
Other income	36	56
Total income from continuing operations	7,547	8,040
Expenses from continuing operations		
Employee benefits and on-costs	1,051	1,014
Borrowing costs	176	273
Materials and services	3,529	4,022
Depreciation, amortisation and impairment	1,087	1,011
Calculated taxation equivalents	6	4
Debt guarantee fee (if applicable)	49	63
Total expenses from continuing operations	5,898	6,387
Surplus (deficit) from continuing operations before capital amounts	1,649	1,653
Grants and contributions provided for capital purposes	2,257	405
Surplus (deficit) from continuing operations after capital amounts	3,906	2,058
Surplus (deficit) from all operations before tax	3,906	2,058
Less: corporate taxation equivalent [based on result before capital]	(412)	(430)
Surplus (deficit) after tax	3,494	1,628
Plus accumulated surplus	22,935	20,810
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	6	4
– Debt guarantee fees	49	63
– Corporate taxation equivalent	412	430
Add:		
Closing accumulated surplus	26,896	22,935
Return on capital %	4.0%	5.3%

Ballina Shire Council

Income Statement of land development business activity

for the year ended 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
Income from continuing operations		
User charges	1,020	1,386
Interest and investment income	2	10
Total income from continuing operations	1,022	1,396
Expenses from continuing operations		
Materials and services	153	449
Calculated taxation equivalents	228	213
Total expenses from continuing operations	381	662
Surplus (deficit) from continuing operations before capital amounts	641	734
Surplus (deficit) from continuing operations after capital amounts	641	734
Surplus (deficit) from all operations before tax	641	734
Less: corporate taxation equivalent [based on result before capital]	(160)	(191)
Surplus (deficit) after tax	481	543
Plus accumulated surplus	10,608	9,639
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	228	213
– Corporate taxation equivalent	160	191
Less:		
– Dividend paid	(230)	22
Closing accumulated surplus	11,247	10,608

Ballina Shire Council

Income Statement of landfill and resource recovery business activity

for the year ended 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
Income from continuing operations		
User charges	11,358	8,479
Interest and investment income	15	15
Grants and contributions provided for operating purposes	82	82
Other income	147	197
Total income from continuing operations	11,602	8,773
Expenses from continuing operations		
Employee benefits and on-costs	1,710	1,008
Materials and services	9,048	6,411
Depreciation, amortisation and impairment	960	337
Net loss from the disposal of assets	246	5
Calculated taxation equivalents	9	5
Total expenses from continuing operations	11,973	7,766
Surplus (deficit) from continuing operations before capital amounts	(371)	1,007
Surplus (deficit) from continuing operations after capital amounts	(371)	1,007
Surplus (deficit) from all operations before tax	(371)	1,007
Less: corporate taxation equivalent [based on result before capital]	–	(262)
Surplus (deficit) after tax	(371)	745
Plus accumulated surplus	477	(535)
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	9	5
– Corporate taxation equivalent	–	262
Less:		
Closing accumulated surplus	115	477
Return on capital %	(2.1)%	6.4%
Subsidy from Council	962	–

Ballina Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Investments	18,170	17,918
Receivables	2,417	2,531
Other	56	49
Total current assets	20,643	20,498
Non-current assets		
Investments	2,958	2,975
Receivables	535	616
Other	–	3
Infrastructure, property, plant and equipment	80,971	88,036
Total non-current assets	84,464	91,630
Total assets	105,107	112,128
LIABILITIES		
Current liabilities		
Contract liabilities	174	–
Payables	53	48
Employee benefit provisions	230	218
Total current liabilities	457	266
Non-current liabilities		
Employee benefit provisions	11	24
Total non-current liabilities	11	24
Total liabilities	468	290
Net assets	104,639	111,838
EQUITY		
Accumulated surplus	54,722	54,229
Revaluation reserves	49,917	57,609
Total equity	104,639	111,838

Ballina Shire Council

Statement of Financial Position of wastewater business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Investments	21,074	16,143
Receivables	1,435	1,459
Other	79	35
Total current assets	22,588	17,637
Non-current assets		
Investments	3,431	2,680
Receivables	75	79
Infrastructure, property, plant and equipment	261,782	242,455
Total non-current assets	265,288	245,214
Total assets	287,876	262,851
LIABILITIES		
Current liabilities		
Contract liabilities	332	–
Payables	159	142
Borrowings	3,114	2,920
Employee benefit provisions	711	689
Total current liabilities	4,316	3,751
Non-current liabilities		
Borrowings	40,802	43,917
Employee benefit provisions	32	77
Total non-current liabilities	40,834	43,994
Total liabilities	45,150	47,745
Net assets	242,726	215,106
EQUITY		
Accumulated surplus	141,267	132,476
Revaluation reserves	101,459	82,630
Total equity	242,726	215,106

Ballina Shire Council

Statement of Financial Position of airport business activity

as at 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	1,284	2,862
Total current assets	1,284	2,862
Non-current assets		
Infrastructure, property, plant and equipment	45,193	36,347
Total non-current assets	45,193	36,347
Total assets	46,477	39,209
LIABILITIES		
Current liabilities		
Borrowings	1,067	1,880
Employee benefit provisions	124	110
Total current liabilities	1,191	1,990
Non-current liabilities		
Borrowings	4,395	2,998
Total non-current liabilities	4,395	2,998
Total liabilities	5,586	4,988
Net assets	40,891	34,221
EQUITY		
Accumulated surplus	26,896	22,935
Revaluation reserves	13,995	11,286
Total equity	40,891	34,221

Ballina Shire Council

Statement of Financial Position of land development business activity

as at 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	(992)	815
Total current assets	(992)	815
Non-current assets		
Inventories	12,059	8,294
Investment property	7,500	6,960
Total non-current assets	19,559	15,254
Total assets	18,567	16,069
LIABILITIES		
Current liabilities		
Borrowings	146	141
Total current liabilities	146	141
Non-current liabilities		
Borrowings	7,174	5,320
Total non-current liabilities	7,174	5,320
Total liabilities	7,320	5,461
Net assets	11,247	10,608
EQUITY		
Accumulated surplus	11,247	10,608
Total equity	11,247	10,608

Ballina Shire Council

Statement of Financial Position of landfill and resource recovery business activity

as at 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	2,723	2,228
Total current assets	2,723	2,228
Non-current assets		
Infrastructure, property, plant and equipment	16,332	15,686
Total non-current assets	16,332	15,686
Total assets	19,055	17,914
LIABILITIES		
Non-current liabilities		
Remediation provision	6,511	6,343
Total non-current liabilities	6,511	6,343
Total liabilities	6,511	6,343
Net assets	12,544	11,571
EQUITY		
Accumulated surplus	115	477
Revaluation reserves	12,429	11,094
Total equity	12,544	11,571

Note – Significant Accounting Policies

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

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

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

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

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Water supply 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. 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.

d. 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.

Category 2

(where gross operating turnover is less than \$2 million)

a. 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.

Note – Significant Accounting Policies (continued)

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements.

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

Notional rate applied (%)

Corporate income tax rate – **25%** (20/21 26%)

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% (20/21 26%).

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:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.66% at 30/6/22.

(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 2022 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 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Wastewater
- Airport
- Land development
- Landfill and resource recovery.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, 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 2021–22 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



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

27 October 2022
SYDNEY

Ballina Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022

*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 2022

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Ballina Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	25,646	26,418
Plus or minus adjustments ²	b	264	342
Notional general income	c = a + b	25,910	26,760
Permissible income calculation			
Rate peg percentage	e	2.00%	2.00%
Plus rate peg amount	i = e x (c + g)	518	535
Sub-total	k = (c + g + h + i + j)	26,428	27,295
Plus (or minus) last year's carry forward total	l	2	24
Less valuation objections claimed in the previous year	m	(21)	(33)
Sub-total	n = (l + m)	(19)	(9)
Total permissible income	o = k + n	26,409	27,286
Less notional general income yield	p	26,418	27,313
Catch-up or (excess) result	q = o - p	(9)	(27)
Income lost due to reduction in valuation claimed			
Plus income lost due to valuation objections claimed ³	r	33	-
Carry forward to next year ⁴	t = q + r + s	24	(27)

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916 (NSW).
- (3) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (4) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Ballina Shire Council

To the Councillors of Ballina Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Ballina Shire Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



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

27 October 2022
SYDNEY

Ballina Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost		2021/22 Required maintenance ^a	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
Buildings	Amenities/Toilets	861	750	350	–	41,449	60,608	72.0%	20.0%	7.0%	1.0%	0.0%
	Civic	556	500	120	225	15,410	32,108	30.0%	61.0%	9.0%	0.0%	0.0%
	Community Centres & Halls	204	300	250	201	26,726	40,841	70.0%	27.0%	3.0%	0.0%	0.0%
	Operational	380	350	400	469	40,456	59,607	73.0%	25.0%	1.0%	1.0%	0.0%
	Sub-total	2,001	1,900	1,120	895	124,041	193,164	64.9%	29.8%	4.6%	0.6%	0.0%
Other structures	Other structures	664	600	450	466	28,589	44,244	77.0%	15.0%	7.0%	1.0%	0.0%
	Other	–	–	100	88	9,892	10,600	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	664	600	550	554	38,481	54,844	81.4%	12.1%	5.6%	0.8%	0.0%
Roads	Sealed roads	525	550	1,600	1,601	297,218	408,055	28.0%	42.0%	25.0%	5.0%	0.0%
	Unsealed roads	97	80	450	442	18,702	23,292	85.0%	0.0%	0.0%	15.0%	0.0%
	Bridges	624	600	50	25	38,373	58,612	80.0%	18.0%	2.0%	0.0%	0.0%
	Footpaths/Cycleways	54	60	100	97	40,747	47,625	83.0%	15.0%	2.0%	0.0%	0.0%
	Kerb & Gutter	14	15	–	–	36,236	55,859	36.0%	45.0%	18.0%	1.0%	0.0%
	Bulk earthworks	–	–	–	–	166,583	167,657	100.0%	0.0%	0.0%	0.0%	0.0%
	Road Furniture	218	150	25	1	36,159	45,986	70.0%	21.0%	9.0%	0.0%	0.0%
Sub-total	1,532	1,455	2,225	2,166	634,018	807,086	54.6%	27.7%	14.7%	3.0%	0.0%	
Water supply network	Treatment Plants	308	350	50	23	3,169	6,068	3.0%	54.0%	40.0%	3.0%	0.0%
	Pump Stations	62	100	50	–	2,197	2,710	88.0%	0.0%	6.0%	6.0%	0.0%
	Reservoirs	1,244	1,500	100	53	15,248	21,604	21.0%	36.0%	33.0%	10.0%	0.0%
	Water Connections	483	200	150	–	3,186	5,883	1.0%	99.0%	0.0%	0.0%	0.0%
	Pipelines	6,757	6,000	1,000	1,140	47,369	102,039	18.0%	40.0%	33.0%	9.0%	0.0%
Sub-total	8,854	8,150	1,350	1,216	71,170	138,304	18.5%	41.7%	31.4%	8.5%	0.0%	

Ballina Shire Council

Report on infrastructure assets as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost				Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring assets agreed level of service set by Council \$ '000	2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000			1	2	3	4	5
Sewerage network	Treatment	3,145	3,000	900	897	72,067	103,348	53.0%	24.0%	18.0%	0.0%	5.0%
	Pumping Stations	878	1,000	850	857	38,615	58,106	27.0%	62.0%	9.0%	0.0%	2.0%
	Mains	1,493	1,500	600	564	109,654	152,568	26.0%	66.0%	7.0%	0.0%	1.0%
	Recycled Water	–	–	200	235	19,711	23,044	81.0%	19.0%	0.0%	0.0%	0.0%
	Sub-total	5,516	5,500	2,550	2,553	240,047	337,066	38.2%	49.2%	10.2%	0.0%	2.3%
Stormwater drainage	Pollution Control	–	10	20	–	8,093	8,715	97.0%	3.0%	0.0%	0.0%	0.0%
	Outfall Structures	2	10	10	–	241	400	29.0%	34.0%	33.0%	4.0%	0.0%
	Reticulation – Pipe	147	200	300	357	50,729	79,567	30.0%	52.0%	18.0%	0.0%	0.0%
	Reticulation – Pit	50	50	25	–	20,650	31,302	35.0%	49.0%	16.0%	0.0%	0.0%
	Culverts	89	50	25	–	8,891	14,942	36.0%	17.0%	43.0%	4.0%	0.0%
	Sub-total	288	320	380	357	88,603	134,926	36.1%	44.2%	19.2%	0.5%	0.0%
Total – all assets		18,855	17,925	8,175	7,741	1,196,360	1,665,390	48.9%	34.3%	14.1%	2.3%	0.5%

(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 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators		Benchmark
			2021	2020	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	20,860	94.50%	69.62%	89.49%	>= 100.00%
Depreciation, amortisation and impairment	22,073				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	18,855	1.52%	1.51%	1.61%	< 2.00%
Net carrying amount of infrastructure assets	1,236,884				
Asset maintenance ratio					
Actual asset maintenance	7,741	94.69%	98.76%	94.69%	> 100.00%
Required asset maintenance	8,175				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	17,925	1.08%	0.84%	0.88%	
Gross replacement cost	1,665,390				

(*) 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 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	111.96%	77.14%	93.50%	108.63%	32.14%	24.89%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.49%	0.42%	11.69%	8.46%	2.17%	2.84%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	92.91%	100.95%	90.07%	96.95%	100.12%	95.87%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.36%	0.30%	5.78%	4.45%	1.56%	1.16%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

ballina
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