

Ordinary Council Meeting

Business Paper

Maclean - 18 April 2023 - 2:00pm



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Nil

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5. MAYORAL MINUTES**ITEM 05.23.001 MAYORAL MINUTE
REGIONAL INFRASTRUCTURE RECOVERY PROGRAM**

Meeting	Council	18 April 2023
Submitted by	Cr Ian Tiley	
Attachments	Nil	

SUMMARY

The objective of this Minute is to support the Australia Local Government Association in its lobbying of the Commonwealth Government to establish a Regional Infrastructure Recovery Program to better protect regional infrastructure against disasters.

PROPOSED MOTION

That Council support the Australian Local Government Association in its bid for a billion dollar disaster fund by making representations to the Prime Minister Hon Anthony Albanese and the Minister for Infrastructure, Transport, Regional Development and Local Government, and including the Member for Page, Hon Kevin Hogan.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

BACKGROUND

The Australian Local Government Association (ALGA) is calling on the Federal Government to provide \$250 million per year over four years for a new Regional Infrastructure Recovery Program to better protect regional infrastructure against disasters.

Last year, 46 disasters were declared, with 524 disaster support declarations over 316 local government areas in Australia, according to the National Emergency Management Agency (NEMA) data. There is compelling evidence that the unprecedented natural disasters throughout 2022 and 2023 has devastated regional communities and infrastructure.

While local government appreciates the significant investment both federal and state governments have made in disaster funding in recent times, many disaster-declared regional councils have small ratepayer bases and cannot afford to build roads and infrastructure that will be more resilient to future disaster events. Up front investment is needed to assist, in particular, regional, and rural councils to build back better, and thereby saving all governments money in the long-term.

It is evident that smarter, targeted investments through the proposed fund that capitalises on local government strengths and assets, will grow our cities, towns and regions to bolster long-term national prosperity and economic growth.

Financial considerations

Nil. Time only to prepare submission(s)

Summary

A major additional injection of Commonwealth funding is required to assist Councils to implement repair, renewal, resilience and betterment asset programs. It is important for our community that Council strongly supports ALGA in its endeavours in this regard.

**ITEM 05.23.002 MAYORAL MINUTE
MACLEAN HOSPITAL REDEVELOPMENT SELECT COMMITTEE**

Meeting	Council	18 April 2023
Submitted by	Cr Ian Tiley	
Attachments	Nil	

SUMMARY

The Mayoral Minute seeks Council note and support the formation of an external and independent committee to progress the redevelopment of Maclean Hospital.

PROPOSED MOTION

That Council note and support the formation of a select steering Committee to progress the redevelopment of Maclean Hospital.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

BACKGROUND

Since becoming Mayor, I have had a number of informal discussions regarding the need for redevelopment of Maclean Hospital. In late 2022, I also addressed the Area Health Board thereon, which was supportive of the matter.

The primary purpose of addressing the Board at tht time was to support the ongoing initiatives of the Grafton Hospital Redevelopment Committee (Dr A Tyson, R Bell D Harvey et al). I regularly have discussions with Committee members and speak to politicians conveying council's strong support of the long sought redevelopment of Grafton Base Hospital. I discussed the matter with Hon Richie Williamson very recently. He was strongly supportive of the Grafton hospital redevelopment.

The Maclean redevelopment initiative would no way impede the ongoing Grafton endeavours which Council strongly supports. At this time, it is proposed that a small number of professional people and health experts would commence to identify the nature of the desired redevelopment and consider appropriate strategies to realise the desired outcomes.

I have been liaising with a former Director of Nursing of Maclean Hospital in regard to suitable persons to approach to assist on the Committee in its formative period. I would intend that the mayor or his nominee would participate. I would also approach Hon Richie Williamson to participate.

The evidence from the Grafton experience is that this will take time with the primary objective being to eventually secure funding support from the NSW government.

6. NOTICES OF MOTION

ITEM 06.23.004 NOTICE OF MOTION REZONING LANDS ON WEST YAMBA FLOODPLAIN

Meeting	Council	18 April 2023
Submitted by	Cr Greg Clancy	
Attachments	Nil	

To the General Manager, Clarence Valley Council, I propose that the following report and notice of motion be submitted to Council.

SUMMARY

Approved development of the Yamba floodplain under the provisions of the West Yamba Urban Release Area (WYURA) planning approval has resulted in large amounts of fill being transported to the site, particularly along Gardeners Road, Yamba Road and Carrs Drive. The constant truck movements (1 every 10 minutes), has caused great consternation among a number of Yamba residents. The large amount of fill would appear to be exacerbating localized flooding around the Carrs Drive roundabout and the area surrounding it. There is also concern that the large amount of fill is affecting, and will increasingly affect, the drainage of the area, adversely affecting low lying residences and the environment.

PROPOSED MOTION

That Council:

1. note the legal advice tabled at the February Ordinary Council Meeting that compensation would not be payable in the event that the Department of Planning and Environment, on the recommendation of Council, was to approve a rezoning of lands in the West Yamba Urban Release Area (WYURA) from residential R1 to C2 or a mix of C2 and RU2 depending on the results of the planning study;
2. prepare a planning proposal for submission to the Department of Planning and Environment requesting that the vacant land, which do not have development approval for subdivision, in the West Yamba Urban Release Area (WYURA) be rezoned from Residential (R1) to Conservation (C2) zoning or a mix of Conservation (C2) and Rural (RU2) based on the impacts of further development on the environment and the risk to human life and property from future flooding.

LINKAGE TO OUR COMMUNITY PLAN

Theme Environment

Objective We will foster a balance between sustainable development and the environment considering climate change impacts

BACKGROUND

The floods of early 2022 have brought this issue to a head as the number of residences in the WYURA will mean that the population of Yamba will increase by 2,000 people. In the event of a major flood this will place extreme pressure on the SES to protect and potentially evacuate these residents. Even if the houses are above a 1:100 year flood event the surrounding area, including Carrs Drive and Yamba Road are likely to be flooded, trapping the residents on islands. If roads are cut for days, as happened in early 2022, keeping these residents safe and fed would be a challenge.

The issue of development on the floodplain has been recognized as a contributing factor to the scale of the damage and loss of life in Lismore early in the year. Prime Minister Anthony Albanese said “governments couldn’t keep allowing homes to be built in harm’s way as climate change fueled an increase in natural disasters. The NSW Premier, Dominic Perrottet, led discussion at a National Cabinet meeting about improving planning to ensure floodplain development didn’t continue. He said building with resilience in mind would avoid past mistakes adding the days of developing on the floodplain in the state were over. He also stated “It makes absolutely no sense for us to make this announcement today and then still continue to develop the floodplains – it’s not going to happen anymore in NSW, I can tell you that.” (The New Daily 28

October 2022). The local state member for Clarence, Chris Gulaptis, offered his assistance to residents to lobby council for a rezoning.

The Clarence Valley Council Community Climate Change Committee carried the following resolution at its meeting on 2 September 2022 - "The ongoing threat of serious flooding in Yamba because of the immense amounts of fill being put in former wetlands in conjunction with climate-generated extreme weather events is a major concern to many Yamba residents. As the agents instrumental in creating the fill problems, Council, along with the State Government, have a responsibility to resolve the issue.

The Community Climate Change Advisory Committee urges Clarence Valley Councillors to advocate for rezoning to RU1 of vacant undeveloped land on the Yamba floodplain and investigate the possibility of stopping any more fill coming into Yamba and lobby the Premier and State Government on floodplain development issues."

Sue Higgins, solicitor and Greens Member of the Legislative Council advises "The only time a Council or the State Government is required to compensate landholders is where it intends to acquire and or reserve land for a public purpose – such as open space, a public place or public reserve within the meaning of the *Local Government Act 1993*, a national park or other land reserved or dedicated under the *National Parks and Wildlife Act 1974*, a public cemetery, a public hospital, a public railway, a public school or any other purpose that is prescribed as a public purpose." Council's own legal opinion supported this view.

The 2022 Flood Enquiry Report (29.07.2022) states that in the evolution of flood planning the rhetoric of proactive processes (urging a risk-based approach to determining safe places to build) has featured in many of the relevant policy releases over the decades. However, it has been compromised in practice by short-term pragmatism (often enshrined in the guidance documents that accompany policies) associated with the need for speedy release of land for homes and the difficulties of deciding exactly how to determine an appropriate risk-based flood planning level (FPL), especially in the light of climate change

The Report also states that there is an underlying assumption that for any given catchment, the AEP is fixed. However, as it is a function of both rainfall and the characteristics of the catchment it falls in, the AEP needs to be recalculated when either the characteristics of rainfall or the nature of the catchment changes (for example, new development or changing land uses).

The majority of climate change projections used to estimate future flood risk are not 'disaggregated' by individual catchment. Relevant information, including projected changes in mean annual rainfall, maximum daily rainfall and runoff and return periods, are generally aggregated over large regions.

The Government has developed a more refined understanding of the impacts of climate change by region than most jurisdictions around the world with its NARClIM model. However, regional climate change projections are not themselves certain. Natural climate variability, the impact of future emissions and concentrations of greenhouse gases and aerosols, and limitations in understanding of the climate system and its representation in models, create inherent uncertainties from the outset.

Flood modelling and estimation, especially for the purposes of knowing where it is safe to live (land use planning), needs to accommodate change or uncertainty – change by way of urbanisation, development and shifting exposure, and uncertainty around the impact of climate change on flood producing events. Instead of using marginal estimations to derive a single defined AEP for contemporary application as the flood planning level, some catchments require a cost-benefit trade-off calculation based on the probability (and consequence) of events to inform design and planning decisions.

The history of flood planning developments makes clear that NSW floodplains have been largely seen as a nuisance that needs to be contained as much as possible in size, consistent with not exposing those living near/on them to excessive flooding risk. Though permissible uses appear in some policy documents, the language is not that of viewing floodplains as valuable resources or assets to be protected and managed. If floodplains were viewed as assets, it would be possible to take a different approach when planning: working out how to maximise simultaneously and harmoniously the value of the asset that is the floodplain at the same time as maximising the value of the very different asset that is the land bordering the floodplain.

COUNCIL IMPLICATIONS

Budget/Financial

The cost of the planning study would be funded from the General Fund.

Asset Management

N/A

Policy and Legislation

- Environmental Planning and Assessment Act, 1979
- Local Government Act 1993

Consultation

The development of West Yamba has been the subject of numerous community consultation sessions from the original rezoning proposal through to recent community meetings and there is a newsletter on Council's website specifically dealing with WYURA.

Legal and Risk Management

There is no risk of legal action as per Council's legal advice tabled at Council's February Ordinary Council Meeting.

Climate Change

The rezoning of the land at West Yamba will decrease the risk of climate change impacts such as flooding and severe storms on residents and property.

GENERAL MANAGER COMMENT

Based on staff comments below, approximately \$400,000 is required to fund the planning proposal. As Council does not have an established project fund for this Planning Proposal, the cost, if resolved, will be recorded as a deficit to the General Fund and reported as a line item in the Q3 Quarterly Business Review Statement. The current Monthly Financial report indicates an existing deficit of \$96,052 and the financial implication of adopting the NOM will return a possible deficit of \$496,052 at the Q3 QBRS, assuming no other variations are identified.

Staff Comments

Land Use Planning in Floodplains generally

Council staff do not dispute that planning and assessing development in flood-prone areas within Yamba needs proper consideration and has some complex issues and challenges. This applies to areas both within the West Yamba Urban Release Area (WYURA) and in other part of the town subject to similar risks from flooding.

Typically, land use planning is led from evidence-based studies, including environmental and natural hazard assessments. These studies then inform draft land use plans, which then inform Environmental Planning Instruments (such as our *Clarence Valley Local Environmental Plan 2011*) and Development Control Plans (DCPs).

In the case of planning for floodplains, the approach is guided by the NSW Floodplain Development Manual. This is currently under review, with a new version due imminently. The current approach is to undertake a flood study, develop a flood model and Floodplain Risk Management Strategy, and then develop a Floodplain Risk Management Plan. The Plan informs proposed land use zones, based on risk from flooding.

A similar approach was undertaken for the former planning for WYURA, which is summarised on our 'Planning Explained for West Yamba' factsheet, here: [West Yamba Development Update | Clarence Valley Council \(nsw.gov.au\)](#).

Current status on Updating Council's floodplain planning

Council has commenced a flood study and updated Clarence River Flood Model to include consideration of the 2022 floods, the new Pacific Motorway and the best practice flood modelling which has evolved since the previous flood study in 2013. The updated Clarence River Flood Model is expected to go before the Floodplain Risk Management Committee and then Council in mid-2023.

Subsequent to adopting the Flood Model update, Council will commence a whole of catchment Floodplain Risk Management Strategy and Floodplain Risk Management Plan, in consultation with the Floodplain Risk Management Committee. This process would take approximately one year and will require the appointment of an external expert consultant in floodplain planning and input and consideration by Council.

Outside the established process, the proposed recommendation focusses only on WYURA, without taking an evidence-based approach that would re-assess flood plain risk across the broader catchment. This work also needs to be undertaken in the context of the currently evolving approach from the NSW government responding to the 2022 Flood Inquiry.

Planning Proposal

The above strategic context is necessary to inform decision making and would likely be required by the Department of Planning and Environment (DPE) before a planning proposal could proceed past the 'Gateway' determination from DPE.

If an individual Planning Proposal (PP) was to be progressed outside of the established flood planning framework, specialist reports and assessments specific to WYURA would be required.

The first step in engaging with the Department of Environment and Planning (DPE) about making a PP is to attend a pre-scoping meeting attended by DPE and all other relevant government agencies. The scope and necessary background studies would be determined through this process and is unknown, but may comprise of the following, with an approximate cost:

- A full planning assessment
 - Consultant: manage project for one year and prepare necessary planning reports
 - Up to \$100,000
- Flood and risk assessments
 - Specialist and specific flood study and a flood plain risk management assessment
 - Up to \$100,000
- Socio-Economic Assessment
 - Specialist consultant/s addressing both economic impacts and social impacts of reducing planned residential zoned land and housing supply in Yamba.
 - Up to \$75,000
- Revised housing supply analysis
 - Demonstration that there is sufficient housing supply to meet the needs of the community without WYURA
 - Changes to WYURA rezoning may also require consideration of planned housing supply in other areas to meet local demand
 - Up to \$75,000
- Other reports and additional legal advice - unknown
 - Estimated at \$50,000
- Total cost approximately \$300,000 to \$400,000.

Key issues that would need to be demonstrated to the DPE and other relevant agencies may include:

- Demonstration that the flood risks in WYURA are high and cannot be managed in any feasible way, and that the land is subject to insurmountable risk to life and property from flooding.
- Demonstration that effective emergency management during a range of flood events is not possible or feasible.
- Demonstration that social and economic impacts from reducing planned housing supply are acceptable, including consideration about affordable housing, key working accommodation and impacts on the direct and indirectly affected local industries.
- Demonstration that the LGA has sufficient housing supply to meet the needs of the community without WYURA – especially the needs of the local community – and in acknowledging the 2041 North Coast Region Plan's housing supply, affordable housing and resilient planning objectives. Any changes to WYURA rezoning may also need to consider rezoning of other areas in and around Yamba, such as increasing densities in less flood prone areas to meet housing needs.
- Consideration about appropriate changed zones to manage risk and interfaces with urban areas. For example, introducing proposed RU2 – Rural Landscape zones adjacent to newly established urban residential areas requires careful assessment to ensure conflicting land uses issues are not created.
- Demonstration of consistent policy about other flood affected land, such as the balance of the Yamba Floodplain (including the R5 – Large Lot Residential south of WYURA) and other flood-affected urban areas such as parts of North and South Grafton and riverside areas of Maclean.
- Consideration of other hazards (bushfire, storms, sea level) and determining an acceptable level of risk commensurate with the approach in WYURA, and any unintended consequences on the Clarence community (social, economic etc. as above).

In addition, the preparation of the proposed PP would impact on Development and Land Use Planning's current and future Delivery Program and Operational Plan priorities.

Legal and Risk Management

Development Applications – Legal Risk

There is a risk of legal action if Council takes an approach to prepare the proposed PP as this would set a policy position that Council does not support further development approvals in the WYRUA.

Resolving to prepare the PP would not immediately change the assessment criteria under s4.15 of the *Environmental Planning and Assessment Act 1979* (EP&A act), as it is not a draft Environmental Planning Instrument to which weight may be given in development assessment until after public consultation has occurred. This means that the consent authority may only give weight when assessing a development application to the current *Clarence Valley Local Environmental Plan 2011* (for example, current R1 – General Residential Zone in WYURA) until after public consultation has occurred about the proposed PP.

It is possible and likely that developers of land not benefitted by a Development Consent would lodge development applications in response to the proposed PP, and may seek to have these applications determined by the Northern Regional Planning Panel under the current planning rules and/or escalate a development application to the Land and Environment Court using the 'deemed refusal' appeal provisions of the EP&A. There are currently four large sites and a number of smaller sites in the R1 zone that are undeveloped.

In the event that appeals are made to the Land and Environment Court, the cost of defending a complex appeal is difficult to estimate. Based on staff experience, if a complex development application proceeds to full hearing inclusive of barrister/s, lawyers and multiple expert witnesses, typical expected costs for a single case may be well in excess of \$200,000 and often exceed \$300,000 or \$400,000.

Rezoning – Legal risks

Whilst legal advice has been provided, the limit of Council's liability is not clear-cut given the lack of case law, in particular if Conservation zones are proposed as part of a rezoning process. Council staff are aware of the DPE's 2009 [Environment Protection Zones – LEP Practice Note](#), which includes the following advice about proposing Conservation zones on private land:

In determining uses, council should be aware that the range of uses should not be drawn too restrictively as they may, depending on circumstances, invoke the Land Acquisition (Just Terms Compensation) Act 1991 and the need for the Minister to designate a relevant acquiring authority.

This means that, if Conservation zones are proposed in place of R1 – General Residential Zones, this change could be taken to be so restrictive that Council could be liable for compensation. Whilst Council staff are not lawyers, it is considered that some compensation risks may in fact exist if a PP is made and approved.

Further planning considerations

The legal advice provided to Council summarises that the town planning or rezoning process to 'down zone' and remove development rights has not been used anywhere in NSW to address natural hazard risk. The NSW planning framework is silent on the need for compensation and there are no statutory guidelines to assist councils with determining compensation or processes and consideration for 'down zoning' or 'managed retreat' for land in hazard prone areas.

The state government approach in Lismore and the Northern Rivers, post disaster, to help flood affected communities is a *voluntary* 'opt in' scheme to offer compensation to buy back homes or to help raise or rebuild homes. The government has so far not relied on zoning or changes to Local Environmental Plans to 'down zone' land and have stated that 'managed retreat' or 'down zoning' land is not within their remit at present.

Council has previously amended the LEP to limit development rights for small rural properties, through removing dwelling eligibility for lots smaller than the minimum lot size in rural zoned land. This process started in 2011 with a 10 year 'sunset clause' and was initiated for good planning reasons, given the servicing and infrastructure costs of a dispersed settlement pattern, individual costs (fuel, social isolation etc.) and potential impact on agricultural productivity. In that example, no compensation was discussed or needed to be part of the decision-making process under the existing legislation.

It is important to note that the Minister for Planning has powers to 'call in' a planning proposal. The Minister can direct that the Planning Secretary (or any such panel, person or body) is the planning proposal authority, if the Ministers considers it to be of state or regional significance. It is possible that a rezoning (particularly any "down zoning") of land at West Yamba would be taken out of the hands of Council and led by state government (or not progressed at all). Staff experience is that significant planning matters that are controversial or with the potential to set a precedent could be taken over by the next tier of government.

7. REPORTS

OFFICE OF THE GENERAL MANAGER

ITEM 07.23.047 GRAFTON AIRSPACE DEVELOPMENT

Meeting	Council	18 April 2023
Directorate	General Manager	
Prepared by	General Manager, Laura Black	
Reviewed by	General Manager, Laura Black	
Attachments	A. Confidential Proposal (Confidential)	

SUMMARY

The report seeks Council's consideration of entering an Option Agreement for investigation of development of airspace over part of Lot 21 DP1115455, which is the carpark adjoining the Grafton Regional Library in Pound Street Grafton.

OFFICER RECOMMENDATION

That Council write to Regional Rural Developments declining their offer to enter an Option Agreement and their proposal included as a Confidential Attachment, over part of Lot 21 DP1115455.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Council is required to comply with the Local Government Act (The Act), which states:

S55(1) A council must invite tenders before entering into any of the following contracts:
(g) a contract for the disposal of property of council

Council would be acting outside The Act should it enter into the unsolicited Option Agreement as attached to this report. While the community's views on this matter have not been tested, it is likely the openness, fairness and transparency of such an agreement would be questioned.

Should Council be of the opinion that the airspace over the carpark adjoining Grafton Regional Library is a suitable site for development, it is recommended full consideration be given to the valuation of the property prior to calling for invitations to tender for development rights in accordance with relevant Legislation, policy and procedures.

If this is the will of Council, it is recommended that the following be added to the officer's recommendation as a second point:

2. That Council makes provision in its draft 2023/2024 Operational Plan and Budget for:
 - i. a valuation of the airspace of part of Lot 21 DP1115455.
 - ii. prepare tender documentation to support calling of tenders for development rights.

Noting that the draft 2022/2023 Operational Plan and Budget are the subject of a separate report and the impact of the additional project and project expense would need to be considered at the June 2023 Ordinary Meeting.

BACKGROUND

As above.

COUNCIL IMPLICATIONS

Budget/Financial

NIL

Asset Management

NIL

Policy and Regulation

NSW Local Government Act

Consultation

NIL

Legal and Risk Management

As contained in the body of the report.

Climate Change

NIL

ITEM 07.23.048 INTEGRATED PLANNING AND REPORTING FRAMEWORK 2023/2024

Meeting	Council	18 April 2023
Directorate	General Manager	
Prepared by	Manager Finance & Systems, Kate Maginness	
Attachments	Nil	

SUMMARY

Each year Council prepares a draft Operational Plan and accompanying documentation under the Integrated Planning and Reporting Framework (IP&R), which is enacted under the Local Government Act 1993 and supported by the Integrated Planning and Reporting Guidelines issued by the Office of Local Government.

The documentation underpins the activities of the Council, achieves the direction set by the elected members in the Delivery Program and the aspirations identified by the community in the Community Plan, Clarence 2032. The accompanying documentation also includes an annual budget and the resourcing strategy and revenue policy including fees and charges. It is proposed the draft documentation be placed on public exhibition and public comment be invited for consideration prior adoption in June 2023.

OFFICER RECOMMENDATION

That Council:

1. The following draft IP&R documentation be endorsed for public exhibition until close of business on Monday 29 May 2023:
 - a) the 2023/2024 Operational Plan
 - b) the Resourcing Strategy incorporating:
 - the Long Term Financial Plan (2023/2024 to 2032/2033)
 - the Workforce Management Strategy (2023 – 2027)
 - the Asset Management Strategy (2023/2024 – 2032/2033)
2. The 2023/2024 Fees and Charges be endorsed for public exhibition until close of business on Monday 29 May 2023
3. Members of the public be invited to make written submissions with regard to the draft documentation, while it is on public exhibition.
4. Following the period of public exhibition, the draft documents as amended as a result of consideration of public submissions, be considered for adoption at the June Ordinary Meeting of Council.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

2023/2024 is the second year of the Community Strategic Plan – “The Clarence 2032” and the Delivery Program 2022/2025, both adopted in June 2022. All 2023/2024 documentation will be graphically designed prior to adoption in June 2023.

Operational Plan

The 2023/2024 Operational Plan summarises the work intended to be delivered by our various services throughout the financial year, links those actions to the Delivery Program and identifies responsibility for outcomes. It also includes the Capital Works Program and Revenue Policy.

Highlights of the operational program currently planned for delivery in 2023/2024 are as follows:

- Active Transport Strategy completion
- Disability Inclusion Action Plan completed

- Reconciliation Action Plan consultation
- Regional Water Supply Agreement approved
- Water Filtration financial modelling and consultation
- Complete the Environmental Impact Statement for Rushforth Road Water Treatment Plant
- Dark Sky Project implementation
- Deliver Illuminate
- Deliver a public art program
- Launch of the Fixing Country Bridges mapping project for public access
- Local Government Candidate Information sessions
- Concept design for Prince Street Grafton redevelopment
- Increased Open Space maintenance activities
- Review of Alcohol Free Zones and Alcohol Prohibited Area designations
- Develop and annual rolling plan for town and village beautification
- Implement the Susan Island Flying Fox Habitat Restoration Program
- Prepare Stage 2 and 3 for the Coastal Management and Estuary Management Plans
- Undertake Developer Contributions Reform
- Implement a Developer Engagement Program
- Finalise Council's Housing Strategy
- Implement the communication plan for demolition of Treelands Drive Community Centre
- Design the Grafton Regional Landfill Gas to Energy Project
- Upgrade the Property and Rating Corporate System
- Implement Corporate System to the Cloud
- Review and launch Council's Grow Your Own Traineeship Program

- Implement an Elected Member Mentor program
- Implement an Environment Management System for monitoring incidents
- Prepare a Business Case for consideration of an Environmental Levy
- Implement an annual dedicated Urban Stormwater Drainage Management Program

A Capital Works Program totalling \$208.3M, with key features being an allocation of \$37.8M to road and bridge infrastructure projects, \$38.5M allocated to water and sewer projects, \$67.7M allocated to emergency restoration works for essential public asset repairs impacted by the February 2022 flood event, \$31M to community facility and building projects, \$15M to aquatic facilities projects and approximately \$8M allocated to open spaces, sports field and holiday parks projects. Renewal works represent the majority of works in the program and it is noted that the program is heavily reliant on grant funding with grants representing 62% of the funding sources allocated to the works.

Additionally, this year sees the introduction for a 4 year rolling capital works program providing the community transparency into future planned infrastructure works.

Loans of an estimated \$12M are also projected to complete large scale projects the Regional Aquatic Centre and also Yamba Community Centre as a result of Council resolving not to sell Woolli Street Hall, Yamba. .

Some highlights of the capital works program totalling \$208.3M are as follows:

- Natural Disaster Works program for essential public asset repairs and betterment an allocation of \$67.7M for 2023/2024 and \$25M for 2024/2025 in the Capital Works Program, which enables the delivery of the equivalent of sixteen years of work to be completed in the next two years through a mix of internal resource and contractors.
- Target of rural road gravel resheeting program of \$1.8M including roads in Brooms head, Lanita Harwood, Lawrence, Mororo and Pillar Valley.
- A \$7.3M regional road program including a 2.8km section of Eight Mile Lade Glenugie of widening and pavement rehabilitation using foam bitumen
- Deliver of a composting tunnel linked to new organics processing contract for \$2.8M and initial solar farm scoping for a
- Commencement of the Regional Aquatic Centre with allocation of \$15M for 2023/2024 and \$11.9M for 2024/2025
- Floodplain infrastructure investment of \$2M with the Alice Street Grafton Levee Rehabilitation and other updates, renews and flood monitoring of Esk River Bridge in Iluka.
- Planned \$1.5M in Holiday Parks renewals and improvements
- \$1.35M investment of 2023/2024 and \$4.5M in 20204/20205 in automated water meter reading system
- Continuation of the Timber Bridges Replacement Program of a \$19.97M grant funded program continuing over the next four financial years
- Over \$5.3M in road safety programs in place with safety works around high pedestrian activity areas in Angourie, Brooms Head, River Street Maclean, Iluka- and Minnie Waters and Grafton CBD wombat crossing
- Commence construction Stage 1 of the Maclean Cultural and Community Precinct - \$13,586

- Demolish Treelands Drive Community Centre and commence construction of Yamba Community Precinct - \$13,829,077 and new library fit out - \$475,000
- Beach accessibility design at Turners Beach Yamba and design and construction at Pippi Beach Yamba - \$440,000
- Corcoran Park Dog Park upgrade - \$200,000
- Ewingah Hall site RFS Station and helipad - \$829,286
- Alice Street Levee rehabilitation - \$1,069,333
- Boormans Creek and Palmers Drain Floodgate renewal - \$600,000
- North Street Flood Pump Station renewal - \$200,000.
- LGA wide footpath program - \$\$1,555,599.

Projects, which have been included in the Capital Works Program but will for which funds will first be sought from Crown Lands Reserve Improvement funding programs prior to Council considering allocation from own source income are:

- Skate shelter Ken Lesson Oval
- Fish cleaning table Brooms Head Reserve
- Beach Safety Rescue Tubes for Wooli and Iluka Breakwalls
- BBQ replacement Wooli
- Access pavements and carpark Angourie Blue Pools

Revenue Policy

Our Revenue Policy provides information about our own source income. 2023/2024 Rates income has been indexed by the IPART rate peg of 5.4%. While 2020/2021 was the last year of the 3-year Special Rate Variation granted by IPART in 2018, the additional funds raised through the increased yield are still identified separately and allocated to roads and infrastructure asset renewals in line with our IPART SRV Application.

In 2023/2024 this yield amounted to \$5.701M.

Other notable items in the Revenue Policy include:

- Farmland Base Rates increased from \$325 to \$350 – first increase in over 20 years
- Rateable Jetty Minimum Rate has now been set at \$45
- Stormwater Management Charge has been introduced to urban residential and business category properties, which is expected to yield approximately \$600,000 to be used for a dedicated Urban Stormwater Management Program.

The rate structure for 2023/2024 also contains the following:

- Yamba, Maclean and Townsend Residential Categories Base Amount increases from \$512 to \$540.
- All Business Rating Categories (except Grafton and South Grafton) Base Amount increases from \$512 to \$540.
- Residential “Outside Town Areas” and Residential A – “Coastal Villages” minimum increases from \$677 to \$712.
- Farmland Category as a Base Amount increase from \$330 to \$350
- Jetties Category will be charged a minimum rate of \$45

Budget

The 2023/2024 Net Budget Result (after capital works, loan repayments and transfers from Reserves) is currently proposed to be a deficit of \$14,375. At the time of preparing the budget the LG Employee Award for 2023/2024 was still being negotiated. As such the budget has been prepared based on an estimated Award Increase of 5.5%. Should the Award increase differ to this when finally ratified, adjustments will need to be made to the proposed draft budget to reconcile accordingly.

The draft Operational Plan and Budget 2023/2024 can be located [here](#).

Fees and Charges

The draft 2023/2024 Fees and Charges contains a total of 1,638 fees, including new fees. Generally, where permissible, the majority of Council's fees and charges have been increased by an estimated CPI amount of 4% (rounded). For the purpose of public exhibition, a separate document titled 'Fees and Charges', is also proposed for public exhibition as can be located [here](#)

Where permissible, the majority of Council's fees and charges have been increased by an estimated CPI amount of 4%. Three new fees of notable mention in this year's Fees & Charges include:

- Development Application Lodgement / Planning Portal Concierge Meeting Fee(1hr) - \$173 - this is a fee for providing an assistance service when completing development applications.
- Construction Activity Application Fee (no hoarding or scaffolding) – \$146.80 - this fee is charged to construction sites that use adjoining public land for the erection of scaffolding and/or storage of rubbish / building materials.
- Campaign Signage Bond - \$550 - this is a bond payable by campaigners for the placing of signage on Council property. The bond is only returned should the campaigner remove any placed signage and without damage to Council's property. Noting this fee is only relevant if the Council adopts the related Policy – Election Candidate Campaign Signage.

Leases, licences and agreements remain per signed individual agreements, CPI increase incorporated.

Resourcing Strategy

Workforce Management Strategy – has been updated to reflect our employee lifecycle journey and new policy framework. The 2022/2023 action items have been reviewed to ensure currency; however the overall strategy remains the same.

Long Term Financial Plan – indicates that Clarence Valley Council is meeting its sustainability obligations in 2023/2024 and remains sustainable over the long term. Two LTFP scenarios have been prepared to examine the impacts of population growth as applied to Rates & Annual Charges Income on the operating result. Scenario 1 – Average Population Growth – 0.65% and Scenario 2 – Optimistic Population Growth – 1%.

Asset Management Strategy – provides a framework to guide planning, construction, maintenance and operation of Council's physical assets and has been updated to reflect of the timing and impact of the proposed \$208.3M capital works program.

The draft Resourcing Strategy 2023/2024 can be located [here](#).

BACKGROUND

Preparation of the IP&R documentation is the responsibility of Council's senior management in consultation with Councillors and staff.

Preparation of the 2023/2024 documents considers Council's financial position, resourcing and the continuing journey toward a sustainable future.

The Operational Plan 2023/2024 includes:

- Actions planned for the 2023/2024 to achieve the strategies in the delivery program outlined by themes from the CSP
- Capital Works Program identifying intended capital improvement spend on our infrastructure assets on a four year rolling basis.
- Revenue Policy identifying own source revenue
- Annual Budget identifying income and expenditure by service and a consolidated income and expenditure statement.

The layout of the actions in the Operational Plan have been updated to show the direct link to the Delivery Program strategies and the CSP objectives directly demonstrating how the Councillors strategies and the community's aspirations will be achieved. Reports of progress against the strategies of the delivery program will be delivered to Council six monthly in February and July.

Clause 201 of the Local Government (General) Regulation 2005 provides that Council's draft Revenue Policy must include a statement of the types of fees proposed to be charged by the Council, the amount of each fee, estimated yield and the proposed pricing methodology for each fee. Generally, where permissible, the majority of Council's fees and charges have been increased by an estimated CPI amount of 4% (rounded). For the purpose of public exhibition, a separate document titled 'Fees and Charges', is also proposed for public exhibition.

COUNCIL IMPLICATIONS

Budget/Financial

While there is no financial implication in adopting the recommendation of this report, the report subject matter considers the proposed financial position of the council for 2023/2024 and long term.

Asset Management

While adopting the recommendation of this report does not explicitly affect asset management, the content of the report does relate to Council's future funding and management of assets.

Policy and Regulation

The Local Government Act 1993 provides for the exhibition period of Council's Integrated Planning and Reporting Framework documentation, over a minimum period of 28 days.

Consultation

Public exhibition will be electronic through our website and social media, on external display at Council's Maclean and Grafton Administration Centres and in print media.

Legal and Risk Management

The Integrated Planning and Reporting Framework (IP&R) is enacted under the Local Government Act 1993.

Climate Change

N/A

ITEM 07.23.049 BULK RAW WATER SUPPLY AGREEMENT WITH COFFS HARBOUR CITY COUNCIL

Meeting	Council	18 April 2023
Directorate	General Manager	
Prepared by	Manager Water Cycle, Greg Mashiah	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Correspondence between CVC and CHCC re Dispute (Confidential) B. Draft Revised Bulk Water Supply Agreement (Confidential) C. Marsdens advice in regard to exercising regional water supply functions (Confidential)	

SUMMARY

At its meeting of Tuesday 13 December 2022 Council resolved (Resolution 08.22.009) to enter into dispute resolution procedures with Coffs Harbour City Council regarding the bulk water supply agreement. Following correspondence between the two Councils it is considered that the issues in dispute have been concluded and that an updated bulk water supply agreement can be progressed. At its meeting of Tuesday 28 March 2023, Council deferred the matter to enable discussions between Clarence Valley and Coffs Harbour City Councils. The discussion has resulted in inclusion of recommendations 3-6.

OFFICER RECOMMENDATION

That Council:

1. note the issues raised with Coffs Harbour City Council in accordance with the dispute resolution procedures of the Bulk Raw Water Supply Agreement are considered to have been concluded.
2. note the advice from Marsdens Law Group that a formal agreement with Coffs Harbour City Council is the most appropriate governance arrangement for the Regional Water Supply, and
3. establish a Bulk Raw Water Supply Agreement Advisory Committee (supported by two staff with technical expertise/responsibility for water supply functions), the membership of which is the Mayor and a councillor nominated by the Council.
4. invite Coffs Harbour City Council to nominate its Mayor and an elected member and two staff with technical expertise/responsibility for water supply functions to join the Bulk Raw Water Supply Agreement Advisory Committee.
5. note that the Bulk Raw Water Supply Agreement Advisory Committee has a sunset clause that intends its dissolution by 30 June 2023.
6. note that the sole purpose of the Bulk Raw Water Supply Agreement Advisory Committee is to consider the draft Bulk Water Supply Agreement inclusions and in a timely manner that supports a recommendation being made to each Council on the final agreement for endorsement by July 2023.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUESDispute

Following the 13 December 2022 Council resolution to enter into a dispute resolution procedure with Coffs Harbour City Council (CHCC), correspondence was exchanged between the Councils. A copy of the correspondence is included in the confidential attachments. It is considered the matters raised in the dispute have been concluded.

Regional Water Supply (RWS) Agreement and Governance Arrangements

Following transfer of the Essential Energy Nymboida Assets to CVC, CHCC (with CVC's concurrence) engaged a consultant to assist in progressing a new bulk water supply agreement. It was verbally agreed that governance arrangements under the new agreement be finalised by the end of 2022 and a draft new agreement be prepared by the end of March 2023. As this timeframe has unfortunately not been met,

following Resolution 08.22.009, CVC has progressed investigation of governance arrangements and the preparation of a draft agreement.

Advice was sought from Marsdens Law Group regarding the most appropriate governance arrangements for the RWS. In previous discussions with CHCC, a Section 355 Committee had been suggested as the preferred governance arrangements but Marsdens has suggested that an advisory committee established within the Agreement, is a more appropriate arrangement. Marsdens has further indicated that an advisory committee is the governance arrangement adopted for other similar joint NSW water supply projects.

A draft revised bulk water agreement is included in the confidential attachments for the information of Councillors. This draft is yet to be discussed with CHCC. It is recommended that the General Manager be given authority to negotiate the agreement with CHCC, based on an advisory committee comprising representatives from both Council having oversight of the agreement, with the final agreement to be reported to both Councils for endorsement.

Temporary Works at Rural Villages and Rushforth Road Water Treatment Plant to address turbidity

At its meeting of 13 December 2022 Council also resolved (Resolution 08.22.009) to provide funding for temporary works which would enable high turbidity raw water to be extracted directly from the Nymboida or Shannon Creek Dam. These temporary works will need to remain in place until a filtration plant is constructed.

Trial hired filtration units have been installed at Coutts Crossing and Glenreagh villages; while the technology chosen has worked well since installation it requires a high level of maintenance and alternatives with lower maintenance requirements are currently being investigated.

A settling pond and associated infrastructure has been constructed at Rushforth Road Water Treatment Plant. The only outstanding item is the installation of a pond liner which has been delayed due to contractor availability. It is important to note that the settling pond can be made operational without the liner, however this is highly desirable from a maintenance perspective .

BACKGROUND

A bulk water supply agreement was entered into between CHCC and the then Lower Clarence County Council (LCCC) in February 2004. LCCC had been specifically expanded to include CHCC on 12 June 2001 to facilitate CHCC's involvement in the RWS scheme; however, following the dissolution of LCCC via amalgamation on 25 February 2004, there was no formal methodology under the agreement for CHCC involvement in the RWS schemes governance. CHCC representatives continued sitting on the RWS project committee overseeing construction of Shannon Creek Dam until that committee was dissolved. At its meeting of 19 July 2011 Council resolved (Resolution 13.126/11):

That:

- 1. The Regional Water Supply Project Committee be formally wound up at a ceremony suitable to the achievements of the Committee, with the concurrence of the Coffs Harbour City Council, so that the participants in the Committee can be formally thanked for the achievements*
- 2. Discussions with Coffs Harbour City Council be commenced to negotiate a revised Bulk Water Agreement in which the roles and responsibilities of the parties can be articulated.*

The RWS Project Committee held its last meeting in June 2012, with Council noting the winding up of the Committee at its meeting of 17 July 2012 (Resolution 13.124/12).

Informal discussions were held with CHCC regarding the updating of the bulk water supply agreement but, given there were no significant issues between both parties in managing the RWS under the current agreement, entering into a revised agreement was given a low priority. The proposed transfer of Essential Energy's Nymboida water supply assets highlighted the need to review the current agreement as it did not consider the Nymboida water supply assets in Council ownership. Accordingly, at its meeting of 11 February 2021, CHCC resolved (Resolution S121/01):

Notes that following any future transfer of the Nymboida assets to Clarence Valley Council, it is proposed to revise the Regional Water Supply agreement with Clarence Valley Council.

Likewise, as its meeting of 23 February 2021 Council noted (Point 3 of Resolution 08.21.001) that:

following transfer of the Nymboida Assets to Clarence Valley Council it is proposed to revise the Regional Water Supply Agreement with Coffs Harbour City Council.

Transfer of the Essential Energy assets was completed in July 2021, and since that time negotiations have been held with CHCC regarding the updating of the bulk water supply agreement to reflect current operational and future capital requirements.

COUNCIL IMPLICATIONS

Budget/Financial

The revised agreement will specify the financial arrangements between the two Councils. The current (2004) agreement did not specify any financial arrangements for return of water from CHCC to CVC. Due to the increasing cost of electricity, the draft revised agreement proposes different operational arrangements to those specified in the current agreement to minimise pumping costs, which may include increased return flow from CHCC to CVC. The draft agreement proposes that the financial arrangement for return flow be included in the agreement in addition to the financial arrangements for supply from CVC to CHCC.

Funding for capital works under the current agreement were based on proposed Regional Water Supply assets such as Shannon Creek Dam which were yet to be constructed at that time. With some of the Regional Water Supply assets such as the pipeline now being in service for more than 20 years, and with the addition of the former Essential Energy Nymboida water supply assets which are near the end of life, the revised agreement needs to consider funding of asset renewal.

Asset Management

The current (2004) agreement is based on assets that were owned by LCCC or proposed to be constructed as part of the RWS. Following amalgamation the pipeline asset between the CVC border and CHCC's Karangi Dam remained as a CVC asset although, by verbal agreement between CVC and CHCC staff, responsibility for the pipeline transferred to CHCC. At its meeting of 17 February 2015 Council resolved (Resolution 14.014/15) to transfer the pipeline and easement within the CHCC area to CHCC, with no consideration being payable for the transfer.

The draft agreement in the confidential attachments currently retains Kremnos Pump Station as a CVC asset. CHCC staff have indicated an interest in having the Kremnos booster pump station at Glenreagh transferred to CHCC ownership. While located within the CVC area, the Kremnos pump station solely benefits CHCC and ownership transfer is one item that will be considered in the negotiations.

As noted in the Budget/Financial section, several former Essential Energy Nymboida water supply assets are nearing the end of their life and require renewal.

Policy and Regulation

Local Government Act and Regulation

Consultation

Advice has been sought from Marsdens Law Group regarding the most appropriate governance arrangements for the revised Bulk Water Supply Agreement. If the formal written advice confirming the verbal advice is received prior to the meeting it will be circulated to Councillors for information.

Legal and Risk Management

The cumulative changed circumstances since February 2004, and in particular the transfer of the former Essential Energy Nymboida water supply assets, have rendered review of the current agreement necessary. A risk is that CHCC will seek alternative governance arrangements for the revised bulk water supply agreement.

Note advice from Marsden's received 24 March 2023 and now included as a Confidential attachment advising on the practicality of establishing a Contractual Agreement over the impracticality of establishing a s355 committee of council to exercise regional water supply functions.

Climate Change

The current agreement did not consider the impacts of climate change on water demands. The review of the bulk water supply agreement will include consideration of predicted changes in water demands resulting from Climate Change.

ENVIRONMENT & PLANNING

ITEM 07.23.050 SUB2021/0045 - SIX (6) LOT SUBDIVISION - 181 CARRS DRIVE, YAMBA

Meeting	Council	18 April 2023
Directorate	Environment & Planning	
Prepared by	Acting Coordinator Development Services, James Hamilton	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	<ul style="list-style-type: none"> A. SUB2021 0045 Proposed Plans ↓ B. SUB2021 0045 Submissions ↓ C. SUB2021 0045 Biodiversity Development Assessment Report (Separate Cover) ⇒ D. SUB2021 0045 Section 4 15 Assessment ⇒ E. SUB2021 0045 RFS General Terms of Approval ↓ F. SUB2021 0045 Flood Impact Assessment (Separate Cover) ⇒ G. SUB2021 0045 Bushfire report (Separate Cover) ⇒ H. SUB2021 0045 On-Site Effluent Suitability Assessment (Separate Cover) ⇒ 	

SUMMARY

<i>Applicant</i>	Wassa Consulting & Building Design
<i>Owner</i>	Sharon Nancy Shankland and Gavin Barry Shankland
<i>Address</i>	181 Carrs Drive, Yamba (being Lot 1 DP 558571)
<i>Submissions</i>	Yes – Nine (9) in opposition

Development Application SUB2021/0045 seeks approval for a six (6) large lot subdivision of 181 Carrs Drive, Yamba being Lot 1 DP 558571. The lot sizes range from between 5,000m² to 7,855m². The application includes construction of a road to service the lots.

The subject land is zoned R5 Large Lot Residential and C2 Environmental Protection under the *Clarence Valley Local Environmental Plan 2011* (the LEP). The proposed subdivision is permissible with consent in the in the R5 zone with a minimum lot size of 5,000m². On balance the proposed subdivision is consistent with the relevant objectives and complies with the standards of the LEP and Residential Zones Development Control Plan (the DCP).

The proposed development was advertised and notified in accordance with the Community Participation Plan. Nine (9) submissions were received during the exhibition period which raised concerns regarding the environmental impacts, stormwater, flooding and servicing the development. The matters raised are discussed in detail in the Key Issues section of this report.

The report provides an assessment of the application and a recommendation for Council's consideration.

OFFICER RECOMMENDATION

That Council approve Development Application SUB2021/0045 subject to the draft Advices and Conditions contained within Schedule 1.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

The proposed subdivision is provided as **Attachment A**). All of the submissions received (**Attachment B**) have objected to the proposal and comments are provided to the issues raised:

1. Clearing of Native Vegetation

Summary of submissions: Negative impacts associated with removal of native vegetation including concerns with regard to offsetting, retention of existing vegetation and being zoned Environment Protection. Furthermore, land to the south should be protected to ensure it is managed during works.

The development has been assessed under the provisions of the *Biodiversity Conservation Act 2016*. The Biodiversity Offsets Scheme (BOS) applies to local development (assessed under Part 4 of the *Environmental Planning and Assessment Act 1979*) that triggers the Biodiversity Offsets Scheme threshold or is likely to significantly affect threatened species based on the test of significance in section 7.3 of the *Biodiversity Conservation Act 2016*.

The *Biodiversity Conservation Regulation 2017* sets out threshold levels for when the BOS will be triggered, which is 0.25 hectares of native vegetation clearing for the subject site. The proposed development is intending to clear 0.415 hectares and therefore triggers entry into the BOS.



Figure 1 - Aerial photograph of subject site and extent of vegetation.

Geolink has prepared a Biodiversity Development Assessment Report (BDAR) for the subject site dated November 2021. Council provided the BDAR to the Department of Planning and Environment – Biodiversity and Conservation Division for advice, deficiencies were raised which led to the preparation of a Revised BDAR (dated 17 June 2022) correctly categorising the Endangered Ecological Communities (EECs) to those Plant Community Types on the site. The BDAR has been revised and the value of the biodiversity offset credits to be retired has increased. The BDAR by Geolink dated 17 June 2022 provided as an **Attachment C** to this report.

In the BDAR it was found that the proposed development inclusive of the new road, new boundaries, accesses, building envelopes, asset protection areas and on-site effluent disposal areas will result in unavoidable impacts on 0.415 ha of land (i.e. 11% of the total site area), as shown in **Figure 2**. The proposed building envelopes, including asset protection zones and effluent disposal areas, have been located on already cleared land which has minimised clearing within the subdivision. Furthermore, the proposed development will not result in any clearing within the C2 Environmental Conservation zone area (see zoning in **Figure 3**). The BDAR concluded that these impacts are not considered to be serious or irreversible and the proposal would not involve the removal of key fauna habitat features including hollow-bearing trees, known nest trees or aquatic habitat.



Figure 2 – Extract from BDAR showing location of extent of vegetation to be impacted by proposal.

As per the environmental assessments and calculations undertaken in the BDAR, a total of 11 ecosystem credits have been calculated as applicable for the unavoidable loss of site vegetation PCT 1235 Swamp Oak Floodplain Forest of the NSW North Coast, Sydney Basin and South East Corner Bioregions. The BOS states the offset rules permit proponents to meet their offset obligation by:

- a. retiring credits based on the like-for-like rules; or
- b. making a payment to the Biodiversity Conservation Trust calculated using the offset payments calculator.

The Biodiversity Offset Payment Calculator has estimated that 11 ecosystems credits requires the payment \$251,101.99 into the Biodiversity Conservation Trust (BCT). The proponent has the choice to retire credits from stewardship sites, or if such credits are unavailable pay this amount to the BCT. Further to the offsetting under the BDAR, the applicant has nominated that the C2 Environmental Conservation zone will be rehabilitated (this area is currently maintained grassland with isolated trees). This rehabilitation planting is supported as it will provide a buffer to the riparian vegetation located offsite, a vegetation management plan will be required to provide further detail. The development application is recommended to be conditioned accordingly.

Through the retiring or payment of ecosystem credits to offset vegetation losses, the preparation of a vegetation management plan, offset planting and protection of remnant vegetation, the development is not considered to result in irreversible environmental impacts. Details will be required in the Construction Management Plan and Vegetation Management Plan to minimise and mitigate any potential impacts to the land south of the site during construction works and identify trees that can be both avoided and protected, refer to Condition 4, 16 and 21 – 25 with Schedule 1. From the thorough assessment of the application and having considered the overall impacts, mitigating measures and required offsetting, the biodiversity impacts of proposed subdivision are able to be acceptably managed consistent with the *Biodiversity Conservation Act 2016*.



Figure 3 - Shows zoning of subject site.

2. Stormwater Management

Summary of submissions: Stormwater quality has not been addressed as part of the application and must be addressed prior to determination. Assessment should also be given to the cumulative impacts of development on changing hydrology in West Yamba. Furthermore, a lack of consideration as to how the proposal will integrate into existing Carrs Drive Drainage and that the application should be delayed until the drainage assessment requested by Council is completed.

A Stormwater Management Plan was submitted in response to Council’s information request after the public advertising period.

Council’s Development Engineer has reviewed the Stormwater Management Plan (Drawing Number 3187/C031, see extract **Figure 4** below and is included part of **Attachment A**) demonstrates that the majority of stormwater from the entire development site (pre and post development) naturally drains to the southwest, and away from Carrs Drive. Stormwater will be captured by the proposed roadside stormwater drains and discharged from bioretention basins to Oyster Channel.

The applicant indicates that in the 5 year average recurrence interval (ARI) storm event, stormwater flows are contained within the swales and bioretention basins and this has been tested and confirmed by Council’s Development Engineer. In the 100 year ARI storm event the stormwater flows exceed the capacity of the swales though are still contained within the property and would not enter adjacent, upstream properties or the Carrs Drive road reserve. A box culvert is proposed at the intersection of the proposed new road and Carrs Drive which assist in the conveyance of stormwater along Carrs Drive. To ensure stormwater from the development will maintain pre-developed flows any stormwater runoff from the development discharged/directed to Carrs Drive (specifically catchment for Bio-retention Basin 1) will require further detailed assessment to demonstrate neutral or beneficial flows by calculating the “pre” verses “post” development flows and providing retention/detention. This requirement is included in draft condition 36 in Schedule 1.

Detention of stormwater is typically provided to ensure the capacity of downstream drainage infrastructure is not exceeded and/or to ensure flood impacts are not exacerbated. In this situation, stormwater from the site would not flow into any drainage infrastructure and not have any detrimental flood impacts because the treated stormwater would discharge into a tidal waterway. This is consistent with existing approach taken for development along the western side of Carrs Drive where treated stormwater runoff is discharged directly to the tidal river system where the outlet is unconstrained during non flood events. The proposed development can achieve the required Water Quality Targets for Post Construction as detailed in Table H2 of the Sustainable Water Controls within the DCP.

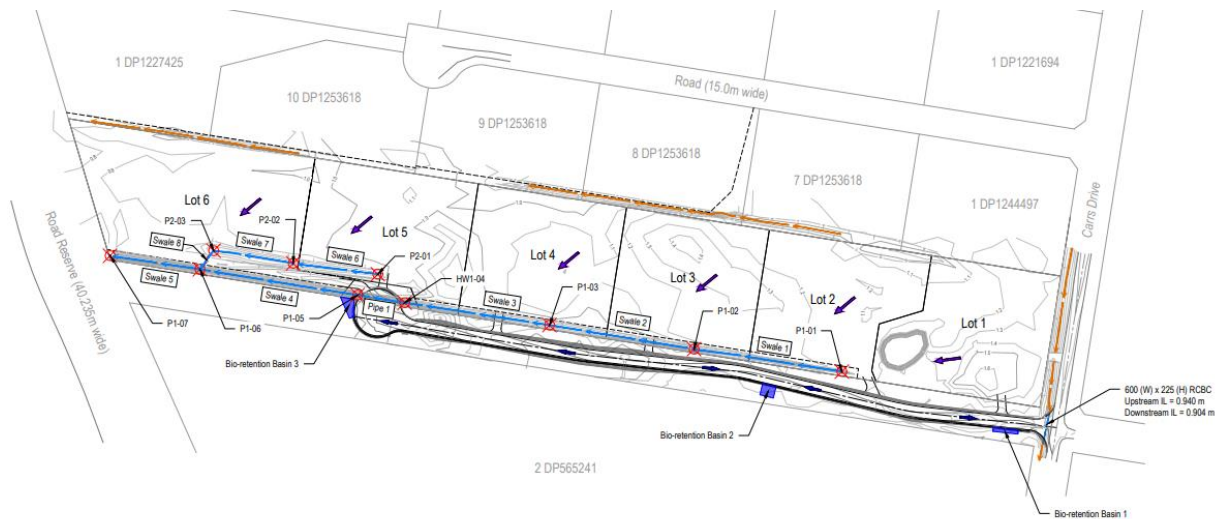


Figure 4 - proposed lot layout and stormwater infrastructure including road to be constructed.

Council can be satisfied that the assessment of this application has thoroughly considered the existing drainage patterns and stormwater impacts in this vicinity of West Yamba/Carrs Drive including upstream drainage within the catchment. The proposed development is considered to meet the LEP and DCP controls relevant to stormwater quantity and quality management.

3. Flooding

Summary of submissions: A flood impact assessment has not been submitted. Concern is raised with regard to future impacts of building on the site, including importation of fill to raise dwelling sites.

The flood impact of the development to be considered to ensure that the development will not increase flood effects elsewhere, having regard to:

- i. loss of flood storage;
- ii. changes in flood levels and velocities caused by alterations to the flood conveyancing; and
- iii. the cumulative impact of multiple potential developments in the floodplain.

The applicant submitted a Flood Impact Assessment prepared by BMT (refer to **Attachment F**) to address clause 5.21 of the LEP and Part D – Floodplain Development Controls within the DCP. The assessment takes into account the changes to ground levels should future owners fill within the designated building envelopes, the upgrade works within Sullivans Lane and the ultimate development in West Yamba Urban Release Area (WYURA). The proposed subdivision and minor civil works will result in localised decreases in flood levels on the eastern side of Carrs Drive and does not cause a significant adverse impact on flood levels within the local area. The proposal will have negligible effect on the existing flood conditions including:

- i. The extent of earthworks for the access road and associated fill levels are minimal and would have negligible effect on flood storage;
- ii. Council's flood mapping indicates that the flood flows at the site have low flow velocity (the site forms part of a floodplain area) and therefore the proposed development will not adversely affect flood conditions or velocity; and
- iii. Individual proposed developments can only be assessed on their merits. The subject proposal is acceptable and would not have any significant cumulative impact on the floodplain.

The applicant has indicated that the construction of the road will require cut and fill, up to a maximum of approximately 0.5m above the existing surface level, however most level changes would be limited to less than 0.25m above the existing surface level (refer to Bulk Earthworks drawings in **Attachment A**). It is noted that this would result in a minimal reduction in overall flood storage across the development site and would have minimal impacts on localised afflux of flood water levels. This is largely due to the location of the development and proximity to Oyster Channel which is unconstrained during flood events. It is considered that the reshaping of the site's ground surface and the construction of a new stormwater drainage will provide improved drainage for the site as well as a net gain for flood storage within the development site.

It is noted that the land is zoned R5 Large Lot Residential which is outside of the WYURA controls and is not land that requires the proponent to fill the land to achieve a minimum level of 3.01m AHD. As filling of future dwelling pads is not proposed as part of this development application, it will depend on the intent of future

owners to propose if they will construct dwellings on fill or on piers. Future development applications for each dwelling will be considered on merit against the relevant criteria under the LEP and Part D of the DCP.

The proposed road design is acceptable in that there is no increase to the height of the internal road or Carrs Drive. Increasing the road height above the 20yr ARI flood level would have negative impacts on flooding and would result in a reduction in flood storage area. The West Yamba area has several days warning of flood events which allows for sufficient time to undertake evacuation if required. Evacuation procedures are in place through the adopted "Clarence Valley Local Flood Plan" in accordance with the SES requirements.

The proposed subdivision and future dwellings are capable of complying with Council's flood planning controls (a detailed assessment is provided in **Attachment D** - Section 4.15 Assessment).

4. Traffic Impacts

Summary of submissions: The following issues are raised regarding Carrs Drive and adverse impacts on the surrounding road network from the development.

- a. *No upgrade to Carrs Drive is proposed and consideration should be given to the level of the existing formed section of Sullivans Road to the east of Carrs Drive.*
- b. *Concerns with regard to the poor condition and capacity of Carrs Drive and negative impacts from haulage of fill.*
- c. *A lack of information in relation impacts of increased traffic when West Yamba has been fully developed and in turn greatly impacting on Yamba Road.*

Based on the Transport for New South Wales technical direction for traffic generation, the proposed subdivision will result in an additional 7.4 trips per dwelling/lot per day. This equates to an additional 37 trips per day. Carrs Drive is currently constructed and maintained by Council to a sealed width of 7.0m. As per Northern Rivers Local Government Development Design and Construction Manual, Table T 1.27, Carrs Drive has a capacity of up to 1000 average daily trips. The existing road network is considered to be sufficient to cater for the additional 37 trips per day generated by the development when considering the existing volume of residential traffic and the capacity of Carrs Drive. The traffic generated by the development does not trigger any road or intersection upgrades. Sullivans Road (east) is not an access road to be used by this development.

As discussed above, no filling of the site is proposed. The haulage of fill for other sites is a temporary activity and has been subject to detailed traffic impact statements and conditions for those developments, including requirements to repair Carrs Drive.

As the WYURA is developed Carrs Drive will be upgraded. The traffic network will include Miles Street which will connect through to Golding Street which will take a large volume of vehicular traffic away from the Carrs Drive / Yamba Road roundabout. As stated above, Carrs Drive has sufficient capacity to cater for this development. Regarding progressing the current planning for the Yamba Road Bypass, Council is currently investigating the scope through a preliminary environmental assessment to guide the planning pathways for this project (Council's 26 April 2022 meeting, Item No 07.22.063).

5. Other Issues

- a. *Concerns with regard to population increase including negative impacts in relation to insufficient services, parking in Yamba and public transport.*

This development will not significantly contribute to increasing the population of Yamba nor place unreasonable demands on infrastructure or services. The development will provide five (5) additional residential lots which will have a negligible impact. Like all other residential subdivisions Council levies contributions for Open Space and Recreation and Community Facilities. Council is committed to delivering the Yamba Community precinct project at Treelands Drive which will provide additional community services to cater for any population increases created from the development.

Development across West Yamba is required to cater for a future a bus service, likely to include Carrs Drive onto the bus route for commuters in this area.

Overall, services such as health and education facilities are delivered by both the NSW Government and the private sector, with new services being delivered or becoming viable as towns grow.

- b. *Consideration of the application should be delayed until a masterplan for West Yamba and an EIS prepared.*

Reference is made to Council item No 07.22.110 (28 June 2022) and 06.22.004 (26 April 2022) master planning for West Yamba and delays to development applications. Notably, this property is in an area outside of the WYURA and the DCP controls to not apply to this development. Part X of the Residential Zones DCP provides development controls for the WYURA and sets out a master plan for future development of this area, which is then refined through the development application and assessment process.

The subject development application has been lodged with all necessary supporting information to enable the application to be assessed against the relevant planning controls applicable to subject land. If the determination of this application is unnecessarily or unreasonably delayed beyond the timeframes specified in the legislation the applicant has the option to take legal action as the application could be taken as being refused and the applicant could lodge an appeal within the Land and Environment Court.

BACKGROUND

Development Application SUB2021/0045 was submitted on 8 December 2021 proposing a six (6) lot subdivision over 3.38 hectares at 181 Carrs Drive, Yamba. The subject land is zoned R5 Large Lot Residential and C2 Environmental Conservation under the *Clarence Valley Local Environmental Plan 2011*; the minimum lot size is 5000m².

The lots range from 5,000m² to 7,855m². It is proposed that lot 1 will contain the existing dwelling and shed that are currently located on the subject site. It is also proposed to construct a road to service the development within the existing road reserve to the south of the subject site.

The proposed subdivision layout is consistent with other developments in the immediate locality south of the urban release area, refer to **Figure 5** below.

The proposed development was advertised and notified between 7 December 2021 and 14 January 2022 in accordance with the Community Participation Plan. Nine (9) submissions were received during the exhibition period.



Figure 5 – Context plan showing similar developments south of the urban release area.

COUNCIL IMPLICATIONS

Budget/Financial

There may be financial costs to Council should the applicant appeal Council's decision. The application was accompanied by all fees required to be paid by Council's Fees and Charges. Assessment of the application has been completed by staff utilising recurrent staffing budgets.

Asset Management

All allotments within the subdivision will have access to Council owned water and Council maintained roads. Once the new road and drainage infrastructure including basins are constructed by the developer and accepted off maintenance, this infrastructure will become a Council asset and require ongoing maintenance to be met by Council's maintenance budget.

Policy and Regulation

Environmental Planning and Assessment Act, 1979
 Biodiversity Conservation Act 2016
 Rural Fires Act 1997
 Environmental Planning and Assessment Regulation 2000
 State Environmental Planning Policy (Resilience and Hazards) 2021
 Clarence Valley Local Environmental Plan 2011
 Residential Zones Development Control Plan (DCP)

Consultation

The development application was referred externally to the NSW Rural Fire Service, general terms of approval have been granted for the development and conditioned accordingly. Further, the application was also informally referred to Department of Planning and Environment – Biodiversity and Conservation Division (BCD) to provide advice on the BDAR, the applicant has submitted a revised BDAR to address the comments provided by BCD.

The following sections of Council were consulted during the assessment of the application:

<i>Internal Section or Position</i>	<i>Comment</i>
Development Engineer	Supported subject to conditions
Environmental Health	Supported subject to conditions
Natural Resource Management	Supported subject to conditions

Legal and Risk Management

Should the applicant be dissatisfied with Council's determination, the applicant may appeal to the Land and Environment Court. Further, any person may appeal the determination to the Land and Environment Court if they consider Council has not followed correct procedure in administration and assessment of the development application.

Climate Change

There will be additional assets, being the proposed road and associated stormwater infrastructure, that could be affected by climate change impacts as listed in Council's Disaster Resilience Framework. Provision of a new residential subdivision and housing close to major towns and services and adjacent to existing settlements is more efficient and generates less greenhouse gases for the full life cycle of the development compared to more dispersed and fragmented forms of development. Further, future dwellings will need to be compliant with the NSW Government's building sustainability index in terms of thermal comfort, water efficiency and energy efficiency and achieving this certification makes new residential development more sustainable and less of a contributor to climate change compared to older forms of housing.

Schedule 1 Draft Advices and Conditions of Consent for SUB2021/0045

Definitions

Civil Works may include:

- a Earthworks
- b Roadworks (including car parking and/or driveways).
- c Flood, Drainage works including **WSUD** and flood mitigation measures,
- d Provision of Utility Services including street lighting

ET means an 'equivalent tenement'. This is the demand or loading a development will have on infrastructure in terms of water consumption or sewage discharge for an average residential dwelling or house.

ITP means Inspection and Testing Plan in accordance with **NRDC**.

NATA means National Association of Testing Authorities

NorBE means the control and mitigation of developed stormwater quality and flow-rate quantity to achieve a neutral or beneficial outcome for post-development conditions when compared to pre-development conditions, in accordance with **NRDC**.

NRDC the current civil engineering standards in accordance with the relevant parts of the following guidelines

- a Northern Rivers Local Government Development and Design Manual (AUS-SPEC)
- b Northern Rivers Local Government Construction Manual (AUS-SPEC)
- c Northern Rivers Local Government Handbook of Stormwater Drainage Design (AUS-SPEC)
- d Northern Rivers Local Government Handbook for Driveway Access To Property (AUS-SPEC)
- e Clarence Valley Council 'MUSIC' Guidelines (Draft)
- f Clarence Valley Council Street lighting Strategy

AUS-SPEC documents can be obtained from a link under the 'Planning & Building' section of the Clarence Valley Council webpage. WSA documents are subject to copyright and may be obtained from the 'Water Services Association of Australia'. For 'MUSIC' guidelines and policy documents contact Council's development engineer.

SWC means Subdivision Works Certificate

TCP means Traffic Control Plan in accordance with the **TfNSW** 'Traffic Control at Worksites' Technical Manual.

TfNSW means Transport for New South Wales.

WSUD means Water Sensitive Urban Design

Clarence Valley Council Development Control Plans include Sustainable Water Controls which identify the measures required in the various land use zones. Council endorses the Queensland 'Water By Design - Healthy Waterways' reference and technical guidelines for the design and construction of WSUD drainage systems.

The **WSUD** documents may be accessed via the 'Water-By-Design' web-site.

Advices

1. The following approvals are required for this development and are to be issued by Council and/or accredited private certifier as applicable to the development.
 - a Environmental Planning and Assessment Act 1979 Section 6.4(b) - Subdivision Works Certificate;
 - b Roads Act 1993 Sections 138 & 139 - approval for works on a road issued by Council and/or TfNSW;
 - c Local Government Act Section 68 - drainage, water & sewer approval;
 - d Approval of Civil engineering works for development on private property. (Refer Environmental Planning and Assessment Act 1979 Section 6.5(2), Building Professionals Act Section 74A - Categories C1 to C6 inclusive and Building Professionals Regulation Section 20C

Application to Council for public and/or private property works requires payment in accordance with the Council's adopted 'Fees and Charges'. The application form may be downloaded from Council's website.

2. A private certifier accredited for Civil Construction under the NSW Building Professionals Act 2005 (Categories B and/or C), may be engaged for all or part of civil works (subdivision and/or on private property) other than public infrastructure water and sewer reticulation works. Accreditation of private certifiers for public sewer and water reticulation works is not offered under the Building Professionals Act 2005.

Works within public road reserves require the approval of the Road Authority as defined in the NSW Roads Act.

3. A completed 'Design Certification Report' with supporting documentation, in accordance with the requirements of **NRDC** must be submitted to Council and/or

accredited private certifier with the submission of the **SWC** application.

Approval of a **SWC** will be current for a period of two years after which time Council may require the alteration to the Engineering Design to comply with current standards. Engineering plans for the **SWC** are required in electronic format to be confirmed with Council before lodgement.

4. No civil construction works, including the removal of vegetation or topsoil, shall be commenced until a **SWC** has been issued by Council and/or accredited private certifier.

A private certifier who issues a **SWC** must forward a copy of the Certificate along with a copy of the approved plans and **ITP** to Council two days before work commences on the development.

Council attendance at any required inspections will be charged in accordance with the adopted 'Fees & Charges' current at the time of the inspections. Payment is required prior to any inspections.

5. Certification of constructed **Civil Works** by the supervising engineer and/or registered surveyor is required prior to public infrastructure being accepted "on maintenance" and/or "practical completion" being granted for private property works.
6. All building and construction work, which includes subdivision and civil works, which cost \$250,000 or more require the payment of the long service levy prior to a Construction Certificate being issued. The levy is required under the Building and Construction Industry Long Service Payments Act 1986. The total value of works must be included on the Construction Certificate Application form.
7. The Earthworks Management Plan must include an initial site inspection report. This report should include:
 - a Inspection and verification of an appropriate preparation of the foundation for placement of fill, including the provision of surface drainage arrangements and a geotechnical assessment of factors that can influence the site. This is to be provided by a competent Geotechnical Authority.
 - b Certification that the land created by the development will be suitable for its intended purpose (e.g. residential, commercial or industrial buildings) including any parts of the land that will be left in its natural state or modified by the development.
 - c Identify any problem areas on or adjacent to the development land (e.g. potential land slip areas, hanging swamps, very high water tables, salt affected land, highly eroded sites etc) and advise if engineering solutions, acceptable to Council, are available to enable structures to be built on the affected parts of the land.

Where relevant to the project, the following will also be required

- a Details on the selection of fill type(s), the source/s of the fill, including suitability for the intended use, its appropriate handling, placement and compaction, and the area of the development to be filled including depth to be filled. Fill imported to the site must be free of building and other demolition waste, and only contain virgin excavated natural material (VENM) as defined in Part 3 of Schedule 1 to the Protection of the Environment Operations Act 1997.
- b Any conditions on the use of the material and a report from a registered NATA laboratory on the key geotechnical properties used in the assessment of each fill type.
- c Measures proposed to prevent adverse impact to adjoining properties and to local drainage. Provision is to be made for the mitigation of and free passage of surface stormwater away from affected sites. These measures are to be acceptable to Council.
- d The acid sulfate status of the development land. Where the development is subject to acid sulfate soils, the appropriate treatment of the works shall be

detailed in accordance with Council and the NSW Acid Sulfate Soil Management Advisory Committee requirements

The Earthworks Management Plan must :

- a Include details of how the works will comply with the Protection of the Environment Operations Act 1997.
- b Provide a concept for the full site as a minimum with details of the earthworks for a particular stage lodged with the construction certificate application for that stage.
- c Compatible with the works plans and the approved Stormwater Management Plan.

The following information will be required for earthworks undertaken:

- a Details of geotechnical laboratory and in situ (principally dry density assessment) testing for each fill type and specified volume of placed fill including records of the date and time of all testing, the source of material tested in the laboratory, and the spatial distribution and reduced level of in situ tests. The latter must be correlated with results from the laboratory testing of similar material.
- b Recorded dates of placement and survey data recording the aerial extent of fill and the reduced level prior to construction and at completion.
- c Certification of the completed earthworks (including cut, fill, earth retaining structures as far as the geotechnical aspects) that the work is suitable for the intended use.
- d Certification that excavated materials have been reused or disposed of in accordance with the Protection of the Environment Operations Act 1997 and copies of receipts for disposal where relevant.

Should there be any change in the source of fill material from that previously approved for the development, the Principal Certifying Authority must be notified and approval obtained to the new source prior to the import of any of the material. A report from a practicing geotechnical engineer certifying that the new source material is suitable for the intended purpose must be provided. The report to include any conditions on the use of the material and a report from a registered NATA laboratory on the key geotechnical properties used in the assessment of fill type. The Earthworks Management Plan to be amended accordingly.

- 8. To obtain a Certificate of Compliance for water and or sewer works, Council requires completion of any works on Council's water or sewer infrastructure specified as a condition of this consent and payment of contributions in accordance with Section 64 of the Local Government Act, 1993, which applies Section 306 of the Water Management Act, 2000. The application form for a Certificate of Compliance is available on Council's website.

The proposed development has been assessed as contributing an additional 7.2 ET demand on Council's water supply. The headworks charges at 2020/21 financial year rates are:

Water Headworks \$5,170.00 x 7.2 additional ET = \$ 37,224.00

The contribution(s), as assessed, will hold for a period of 12 months from the date of this approval. Contributions not received by Council within 12 months of the date of this determination will be indexed in accordance with Consumer Price Index (CPI) current at the time of payment.

Where any works are required on Councils water or sewer infrastructure, as a condition of this consent, they must be completed in accordance with the conditions of consent prior to the release of the certificate of compliance.

- 9. Existing Lot 1 DP 558571 does not have an existing capital contribution credit for water.

10. The subject land is excluded from the Development Servicing Plan for Sewer, refer to Council resolution 15.102/17.
11. Connection to Council's reticulated water supply mains may be required when the public reticulation system is operational. Under the Local Government Act 1993, Council can issue an order for connection. If a new water connection is required it will be subject to a connection fee under Council's fee and charges.

If connection to reticulated water supply is required, a detailed Water Reticulation Management Plan will be required to be submitted for assessment and approval by Clarence Valley Council, prior to the issue of a Construction Certificate. This shall include consideration of the approved bushfire management plan and assessment of the existing water supply to ensure sufficient flows are available for the proposed development including fire fighting flows.

12. Upon lodging the written request for new a street name for the new Road, a Road Naming Application fee is required to be paid. The fees for the 2022/23 financial year are \$809.75
13. A Subdivision Certificate fee is charged for the endorsement of linen plans. Fees for the 2022/23 financial year are \$261.40 plus \$30.75 per additional lot (minimum \$261.40). An additional fee of \$118.70 is payable if the Subdivision Certificate requires the signing of an 88B instrument by Council.

Conditions

1. The development being completed in conformity with the Environmental Planning and Assessment Act, 1979, the Regulations thereunder, the Building Code of Australia (BCA) and being generally in accordance with the following plan(s) and documents, except where the conditions of this consent expressly require otherwise

Approved Plans				
Plan No	Drawn by	Plan Date	Title	Revision
3187/C010	GeoLINK	25/05/2022	Subdivision Lot Layout	B
3187/C011	GeoLINK	25/05/2022	Design Layout Sheet 1 of 2	B
3187/C012	GeoLINK	25/05/2022	Design Layout Sheet 2 of 2	B
3187/C013	GeoLINK	25/05/2022	Bulk Earthworks Sheet 1 of 2	B
3187/C014	GeoLINK	25/05/2022	Bulk Earthworks Sheet 2 of 2	B
3187/C020	GeoLINK	25/05/2022	Erosion and Sediment Control Layout, Details and Notes	B
3187/C031	GeoLINK	25/05/2022	Stormwater Management Plan	B

Approved Documents			
Document Title	Prepared by	Date of Document	Version Number
Bush Fire assessment	GeoLINK	2/11/2021	Issue 3
On-Site Effluent Suitability Assessment	GeoLINK	2/11/2021	Issue 2

In the event of any inconsistencies between the approved plans and documents, the

approved plans prevail.

In the event of any inconsistencies between the approved plans and a condition of this consent, the condition prevails.

2. The property is affected by flooding of the Clarence River. The 'Lower Clarence Flood Model Update 2013' was adopted by Council Resolution 13.043/14 on 18 March 2014. Development on the site must be undertaken in compliance with the flood plain management controls listed in the Council **DCP** for the relevant land use zone.

All works are to minimise the adverse effects of flooding in accordance with the relevant parts of the Clarence Valley Council Development Control Plans and **NRDC**.

3. Any activity to be carried out on any part of the road reservation requires the prior approval of Council under the NSW Roads Act 1993.

Prior to issue of Subdivision Works Certificate

4. A Vegetation Management Plan (VMP) is to be submitted and approved by Council prior to issue of the **SWC**. The VMP must be prepared by a suitably qualified ecologist and must include:
 - a. A tree clearing plan for the new road including details of all retained vegetation within the road reserve.
 - b. During construction activities, temporary high visibility fencing must be erected to assist in the protection of the retained vegetation (within the road reserve and private land) from all construction activities by restricting access from machinery and contractors. This fencing will be erected in accordance with Australian Standard 4970-2009 Protection of Trees. The plan should also provide guidelines for controlling activities during the pre-clearing and clearing phases of the development and detail how all retained vegetation should be clearly marked and protected.
 - c. No machinery, rubbish or spoil will be stored within retained vegetation during the construction phase of the development. Vehicle/equipment wash-down areas or access tracks will not be located in or immediately adjacent to retained vegetation.
 - d. Details of how the vegetation outside of the Asset Protection Zones required by the NSW Rural Fire Service General Terms of Approval including the vegetation beyond 3m of each new lot boundary is to be retained, managed and protected in perpetuity.
 - e. Location and species of the new plantings in the C2 Environmental Conservation zoned land on lot 6 planted at an average of 5m centres within the designated area. Trees used are to be local endemic species. Tube stock trees are acceptable provided they are protected with tree guards or similar. Trees shall be planted prior to release of the Subdivision Certificate for Lot 6.
 - f. Details outlining specific measures to allow for assisted natural regeneration and revegetation (where necessary) within the retained vegetation on the site including monitoring and reporting requirements after the construction phase of the development.

The VMP and/or recommendations contained therein are to be given effect by a restriction/s as to user under section 88B of the *Conveyancing Act 1919* registered on the titles of each allotment in the subdivision.

5. An **ITP** must be submitted for approval with the application for a **SWC**. The supervising engineer or registered surveyor must arrange for the hold/witness point inspections, and accompany Council and/or accredited Private Certifier on the inspection unless alternative arrangements are made. Hold Point, Witness Point, On / Off Maintenance and/or Practical Completion inspections involving public infrastructure must be attended by Council officers.

Where Council is the Certifying Authority for civil engineering works the applicant

must give Council one (1) business day's notice to attend inspections.

Hold Point, Witness Point and Audit inspections must be documented by the ITP and include the following works (but not limited to):

- a Pre-start Meeting (Attended by Council and/or Accredited Private Certifier, Principal Contractor & Supervising Engineer and/or Registered Surveyor)
- b Erosion & Sedimentation Controls
- c Earthworks
- d Roadworks
- e Stormwater Drainage
- f Other Services
- g 'On Maintenance' (Public Infrastructure)
- h 'Off Maintenance' (Acceptance of Public infrastructure by Council)

6. Detailed plans of earthworks including an Earthworks Management Plan must be submitted to Council or accredited private certifier for assessment and approval prior to the issue of a **SWC**.

The earthworks Management Plan is to be prepared in accordance with Council's guidelines. The guidelines are listed in the Advices section of this Notice. Earthworks shall be limited to works associated with road and stormwater drainage construction. Excess spoil shall be removed from site, it is the developers responsibility to ensure the receiving site can accept any excess material transported from site.

7. A detailed Water Reticulation Management Plan must be submitted for assessment and approval by Council, prior to the issue of a **SWC**. This shall include consideration of any approved bushfire management plan and an assessment of the existing water supply to ensure sufficient flows are available for the proposed development including fire fighting flows.

Any upgrade to the existing water service to the property will be subject to the costs outlined in Council's list of fees and charges.

Subject to availability of Council's Water Reticulation system for the West Yamba Urban Release Area (WYURA):

- a If Council's reticulated water system is operational and available within 225 metres of the subject land (including the existing dwelling), connection will be required at the applicant's cost. Such connection will require approval of a Civil Construction Certificate.
- b If a reticulated water supply is available when a Subdivision Certificate is lodged for any lot, water supply infrastructure must be provided to service all lots in the subdivision, from a Council approved connection point and/or water meter in accordance with the requirements and specifications of Clarence Valley Council, including the Clarence Valley Council Sewer and Water Connection Policy prior to issue of the Subdivision Certificate.

8. A Road Design Plan must be submitted for approval with the application for a **SWC**. Design and construction is to be in accordance with the applicable Clarence Valley Council Development Control Plans and **NRDC**.

Works to and on public road reserve requires the approval of Council or other Roads Authority under the NSW Roads Act.

9. Where proposed, **WSUD** systems are to be included in a detailed Design, Construction, Inspection, Testing, Establishment and Staging Management Plan and submitted with the **SWC** application for approval by Council. Road reservation widths are to be in accordance with **NRDC** plus additional width to contain proposed **WSUD** components as approved by Council.

10. Preliminary road pavement design, in accordance with **NRDC**, must be submitted to Council as part of the **SWC** approval. Final pavement design will be subject to in-situ

CBR tests. Bitumen spray-seal surfacing must be a 2 coat seal 14 mm / 7 mm for all roads. Details of the bitumen spray-seal designs are to be submitted to Council for approval prior to sealing.

11. The **SWC** application must include design calculations for any necessary upgrade of, existing stormwater drainage cross-culverts and affected services/utilities.
12. Prior to the issue of any **SWC** engineering calculations must be provided which clearly indicate the capacity of table/swale drains, the maximum flow velocities and their resistance to scour. Where table/swale drains are used they must be designed to minimise velocity of flow to that necessary to achieve draining of the table/swale minimising ponding and must be treated to minimise scour.

Table/Swale drains within the road reservation must be designed to protect the road pavement from infiltration of surface water. This could be achieved by either a configuration that locates the water surface level from minor storm flows below the subgrade level, or other methods of protection acceptable to Council.

Batters on table/swale drains must be suitable for mowing by domestic mowers which will generally require a batter with a maximum grade of 1 in 6 unless approved by Council. The width of road reservations must account for any batters and an area suitable for pedestrians.

13. All stormwater falling on the property is to be collected within the property and discharged in accordance with the relevant parts of the applicable Clarence Valley Council Development Control Plans and **NRDC**. A Stormwater Management Plan must be prepared to reflect these standards and guidelines. The Stormwater Management Plan (SWMP) shall be designed generally in accordance with the *Stormwater Management Plan Drawing Number 3187/C031 Rev B* dated 25/05/2022 prepared by *GeoLINK*.

Where stormwater runoff from the development is discharged/directed to Carrs Drive (specifically catchment for Basin 1), the SWMP must demonstrate **NorBe** by calculation and details of pre versus post development flows acceptable to Council.

The SWMP must consider any adjacent property or infrastructure affected by the development. Design details of the drainage system and point of discharge must be submitted with the Stormwater Management Plan for approval by Council and/or accredited private certifier prior to issue of the **SWC**.

The Stormwater Management Plan must include a management plan for any **WSUD** systems. The management plan must consider construction and operational phases.

All inter-allotment and Council owned stormwater drainage systems must be located within drainage easements. Any stormwater conduit with an area of influence (measured by projecting a 45° angle from the invert of the conduit to finished surface level) extending outside of the easement, shall be covered by a 'restriction-as-to-user' requiring any structure within this area to be supported by piers to the conduit invert level. Engineer's design and certification must be provided. All costs shall be borne by the developer.

14. Where earthworks are proposed for the site, professional details of the Geotechnical Inspection and Testing Authority involved in the project are to be submitted to Council or accredited private certifier for approval. Details of the Geotechnical Engineer involved in the design must be submitted prior to the issue of the **SWC** whilst details of the Geotechnical Inspection and Testing Authority involved in the construction must be submitted prior to the commencement of works. The details are to include NATA accreditation, qualifications and accreditations of the principal geotechnical professionals who will be certifying the design and construction, insurances held and any other relevant material.
15. A detailed Erosion and Sediment Control Management Plan for each stage of the subdivision must be submitted for assessment and approval by Council or accredited

private certifier, prior to issue of a **SWC** for the relevant stage. This shall be compatible with the Stormwater Management Plan and must include procedures for clean-up and restoration of public / private property and infrastructure. All such remedial works are to be completed to the satisfaction of Council or accredited private certifier. This shall include WSUD components of the proposed drainage system.

Prior to Commencement of works

16. Prior to the commencement of construction, any recommendations contained within the approved VMP are to be implemented and monitored until works are completed.

A copy of the plan must be available on-site during earthworks and construction of the development at all times.

17. Prior to the commencement of construction, an Unexpected Heritage Finds Procedure for Aboriginal and non-Aboriginal Heritage must be prepared should actual or potential items or areas of Heritage be discovered during construction activities. This procedure must be tool boxed with all work crews and implemented during construction works. Should any Aboriginal or non-Aboriginal relics or artefacts be uncovered during works on the site, all work is to cease and Heritage NSW shall be contacted immediately and any directions or requirements of the Service complied with.
18. Prior to any works commencing on site, evidence must be provided to the consent authority demonstrating the following:

The Biodiversity Offset Payment Calculator has estimated that 88 ecosystems credits and 20 species credits requires the payment of **\$251,101.99** (inc GST) **into the Biodiversity Conservation Trust (BCT)** and the applicable credits for the PCT's and species listed in Table 1 below, based on the like-for-like basis have been retired. This shall be in the form of either:

- i A credit retirement report issued by DPIE confirming credit transactions; or
- ii The applicable payment in the form of a 6.33 *Statement Confirming Payment* into the Biodiversity Conservation Fund issued by the Biodiversity Conservation Trust. The statement will indicate the number and class of credits that the payment corresponds to and any related development application reference

TABLE 1: Credit requirements

Entity	Credits	Cost (ex GST)
1235 - Swamp Oak swamp forest of the coastal lowlands of the NSW North Coast Bioregion	11	\$ 20,752.23
Total Cost		\$251,101.99 (inc GST)

Council can consider a staged payment or retiring of credits of the biodiversity offset amounts with the release of lots or in stages. If this is proposed the applicant must enter into an agreed staged plan approved by Council. Payment will be required prior to the release of subdivision certificate/s.

19. The contractor engaged to undertake the construction works shall provide a Construction Management Plan (CMP) to Council, a minimum of seven days prior to commencing any works. The CMP shall be submitted to the Development Engineer at the following email address council@clarence.nsw.gov.au. The CMP shall be approved by Council prior to works commencing on site. The CMP shall set out the construction approach for the works and should seek to minimise disruption to the local community. As a minimum, the CMP must address the following areas:
Health and Safety

- a Public safety, amenity and site security;
- b Traffic Control and Management;
- c Pedestrian management;
- d Construction hours;
- e Noise control (All reasonable and feasible mitigation measures must be applied to reduce the potential noise and air quality impacts to sensitive receivers as a result of the construction of the proposal);
- f Contractor vehicle parking;
- g Locating existing utilities and services
- h Health and Safety requirements.

Environment

- a Air quality management;
- b Erosion and sediment control- base information, monitoring and management;
- c Waste management;
- d Material stockpiling;
- e Vegetation management;
- f No go zones;
- g Soil Contamination - an Unexpected Find Procedure/s in the unlikely event that Asbestos Containing Material or Contamination is discovered, disturbed or occurs during the works;
- h Heritage management including an Unexpected Find Procedure/s in the unlikely event that any items of Aboriginal or non-Aboriginal Heritage is discovered, disturbed or occurs during the works;

Quality

- a Submission of current insurance certificates;
- b Work method description;
- c Construction equipment to be used;
- d Inspection and testing requirements;
- e Earthworks methodologies;
- f Haulage routes;
- g Retaining structure construction methodologies;
- h Concrete jointing methodologies;
- i Subsoil drainage installation methodologies;
- j Stormwater drainage infrastructure installation methodologies;
- k Stormwater Quality Improvement Device installation methodologies
- l Road construction methodologies;
- m Access ways and footway construction methodologies;
- n Landscaping installation methodologies;
- o Utility and services installation methodologies
- p Construction and installation methodologies of other structures not otherwise covered above.

All works on site shall be undertaken in accordance with the approved CMP. The Unexpected Finds Procedure/s must be implemented during ground disturbance and earthworks activities. All site personnel must be tool boxed on the Unexpected Finds Procedure/s.

Associated **TCPs** must be prepared by a person authorised by **TfNSW** to prepare **TCPs**.

The approval of Council under the Roads Act 1993 is required for construction works within and occupation of, the road reserve. The road reserve is classed as the property boundary to opposite property boundary and includes roadway, nature strip and footpath.

20. Prior to commencement of works, a sign must be erected in a prominent position on any work site on which work is being carried out:
- a Stating that unauthorised entry to the work site is prohibited;
 - b Showing the name of the person in charge of the work site and a telephone number at which that person may be contacted outside of working hours, and
 - c Showing the name, address and telephone number of the principal certifier for the work.

Any such sign is to be removed when the work has been completed.

During Course of Works

21. Prior to vegetation clearing, mature trees must be inspected by a suitably qualified and experienced professional to determine that no fauna or fauna habitat features (nests, dreys) are present or active. If present, the suitably qualified and experienced professional shall be present during the removal of trees to ensure the potential for fauna injury or mortality is reduced. In the event that fauna are present and require care, fauna must be transported to local wildlife carers or a local veterinary hospital.
22. No existing trees are to be removed from the site during subdivision construction, with the exception of those necessary for road construction, site accesses, services laying, and other approved design features of the approved plan.
23. Vegetation removed during construction should be mulched for use on the subject site. This will prevent the introduction of weeds from seeds in mulch brought in from elsewhere.
24. Where possible, any felled trees should be placed on the ground as habitat features and not removed.
25. Biosecurity risk weeds are to be managed according to requirements under the *Biosecurity Act 2015*. This also includes ensuring machinery and plant do not introduce weed seed or propagules to the site. This may include adopting and implementing the 'Arrive Clean, Leave Clean' guidelines (DoE 2015).
26. Any excavation resulting in disturbance below natural ground surface, or work that is likely to lower the watertable shall comply with Councils' Acid Sulfate Soil management provisions. Works shall be undertaken in accordance with the *Acid Sulfate Soil Management Plan – 3187-1070* dated 2/11/2021 prepared by *GeoLINK*. A copy of the plan must be available on-site during earthworks and construction of the development at all times.
27. Benkelman beam testing of the constructed road pavement will be required. The testing is to be undertaken by a NATA registered authority with accreditation for using the Benkelman beam in accordance with RMS Test Method T160.
28. During the course of the works, the applicant must ensure that vehicles and plant associated with the works do not adversely impact on the roadways to such an extent that cause them to become hazardous for other road users particularly during wet weather. Any such damage is to be rectified by the contractor immediately.
29. During dry weather, standard dust suppressions methods are to be used as often as is necessary to ensure that adjoining properties are not adversely affected by undue dust.
30. Erosion and Sediment Control is to be implemented in accordance with the relevant parts of the applicable Council Development Control Plans, 'NSW Managing Urban Stormwater - Soils and Construction (Blue Book)' and NRDC. These controls are to be maintained and managed by the applicant and/or the appointed contractor until the development is accepted 'Off Maintenance'.

Prior to Issue of Subdivision Certificate

31. Payment to Council of the contributions pursuant to Section 7.11 of the Environmental Planning and Assessment Act:

Clarence Valley Contribution Plan 2011 Open Space/Recreation Facilities
Coastal \$3,987.35 x 5 additional lots = \$ 19,936.75 GL S94CVCOSCoastal

Clarence Valley Contributions Plan 2011 Community Facilities
Maclean surrounds \$3,987.35 x 5 additional lots = \$ 19,936.75

GL S94CVCCFMaclean

Clarence Valley Contributions Plan 2011 Plan of Management

Rate per Dwelling/Lot \$76.35 x 5 additional lots = \$381.75

GL S94CVCPoMDwell

Maclean Shire Council Section 94 Contributions Plan Yamba Urban By-pass and Urban Intersections Contributions Plan 2000

West Yamba \$709.07 x 2.6 persons x 5 = \$9,217.91 GL S94YBPWestYamba

**including but not limited to attached dwelling, dual occupancies, boarding houses, hostels, semi detached dwellings, multi dwelling housing, terraces, townhouses, residential flat buildings, serviced apartments, shop top housing.*

N.B.

The contribution(s) as assessed will apply for 12 months from the date of this approval. Contributions not received by Council within 12 months of the date of this notice **will be adjusted** in accordance with the adopted Schedule of Fees and Charges current at the time of payment.

The contributions are to be paid to Council prior to issue of the Subdivision Certificate.

In the event of any subsequent amendment to the approved Development Plans, the calculated contribution amounts may vary and if so will become the contribution payable.

All contribution plans are available for inspection at Clarence Valley Council Offices, 50 River Street, Maclean and 2 Prince Street, Grafton.

32. The development is to comply with the Integrated Development Approval granted under Section 4.47 of the Environmental Planning and Assessment Act 1979 as contained in the correspondence from the NSW Rural Fire Service, letter dated 18 March 2022, consisting of four (4) pages], and as attached to this Notice of Determination. A suitably qualified person/s is to certify compliance with any General Terms of Approval prior to issue of the **SWC** or Subdivision Certificate where relevant.
33. The submission of the 88B Instrument, and one copy thereof, to Council prior to the release of the Subdivision Certificate.
34. Prior to release of the Subdivision Certificate, street name signs are to be provided to all intersections in accordance with Council's specifications. The name of the proposed road(s) will require written approval from Council.
35. A Certificate of Compliance for Water works must be obtained from Council prior to release of the Subdivision Certificate for each and every stage of the development. This may require payment of a fee
36. A restriction on title is to be registered to the effect that each lot has no entitlement or credit to sewer headworks in the event sewer becomes available.
37. Prior to the issue of the Subdivision Certificate telecommunications (including provision for NBN services where applicable), low voltage electricity and street lighting services must be provided to the development and/or all lots within the subdivision in accordance with the requirements and specifications of the relevant service authorities, Australian Standards, the relevant parts of the applicable Clarence Valley Council Development Control Plans and NRDC.
 - a All new services are to be provided within the service allocations within NRDC, unless an agreement has been obtained from Council for an alternative location.
 - b Written agreement of non compliance with the service allocations will be

- c required from the affected service authorities.
 - c Service locations are to be clearly dimensioned on the Construction Certificate plans.
 - d All service locations are to be approved by Council and the relevant service authority with regard to WSUD components of the proposed stormwater drainage system.
 - e Council must be consulted, and agreement obtained, prior to any variation in location of services during construction due to field conditions.
 - f Any variation to the service location from that approved with the Construction Certificate plans must be clearly documented on the work as executed plans. A registered surveyor must be engaged to locate a service prior to backfilling where it is necessary to clearly demonstrate the location of the service/s.
38. Prior to the issue of the Subdivision Certificate, Council will require satisfactory evidence that all requirements of the relevant telecommunications and power authorities have been complied with and all required contributions have been lodged.
39. Prior to the issue of a Subdivision Certificate, certification is to be provided to Council by a registered surveyor, confirming that all infrastructure (including services, WSUD components, pipelines, road batters, access ways and drainage paths) are contained within the respective lots or easements for the lands to be subdivided.
40. Onsite wastewater management for all lots within the subdivision must comply with the On-Site Effluent Suitability Assessment prepared by GeoLINK on the 2nd November 2021 or as otherwise approved by Council. This should be reflected in an 88B instrument.
41. Prior to issue of the Subdivision Certificate a restriction-as-to-user is to be placed on **all** allotments prohibiting the development on or clearing of any vegetation within the retained areas of the site and offset areas outside of Asset Protection Zones and beyond 3m of each new lot boundary. Such covenant shall be in Council's favour.
42. Prior to issue of the Subdivision Certificate a restriction-as-to-user is to be placed on **all** allotments requiring that all dogs, cats and other domestic animals hazardous to native ground moving animals, be contained within a secure compound no greater than 25% of the allotment area.
43. Prior to issue of the Subdivision Certificate a restriction-as-to-user is to be placed on **all** allotments requiring boundary fencing to be of the type which will allow free passage of native ground moving animals.
44. An easement is to be created to provide for conveyance of inter-allotment drainage through the subject land. The easements shall be provided as follows:
- a Where there is no Council infrastructure contributing to the drainage scheme the easements shall be in favour of the properties requiring the benefit and not Council.
 - b Where there is water draining off roads, Council land or Council drainage infrastructure in the upstream drainage system then the easement must benefit Council only. This easement must be an easement in gross.
 - c Where there is water draining off roads, Council land or Council drainage infrastructure in the upstream drainage system and there are properties draining directly to the drainage system then the easement must benefit Council and these properties.
 - d Easement widths must be in accordance with **NRDC**.
- The right to release vary or modify the easement is to be assigned to Clarence Valley Council where Council has a benefit.
45. Prior to the release of any Subdivision Certificate, which dedicates infrastructure to Council, a completed asset register works return must be submitted to Council. The return is to be in the format approved by Council.

46. In accordance with **NRDC** and prior to the release of the Subdivision Certificate, the applicant must provide Work as Executed Plans (WAE) for all works and certification from the supervising professional engineer or registered surveyor, that the works have been constructed in accordance with the approved plans and specifications.

Where sewer works are involved the **WAE** must include sewer junction sheet records in accordance with the requirements of Clarence Valley Council.

For the construction of **WSUD** systems the **WAE** shall include detailed records of the materials used, inspection and testing.

47. Prior to release of the Subdivision Certificate, where the total value of works to become Council infrastructure is greater than \$10,000, a maintenance bond is required for 5% of the contract value for works that will become Council infrastructure or \$2,500 whichever is greater. This is required in each stage of the development

All work is subject to a maintenance period of six (6) months from the date of 'On Maintenance' or Practical Completion as certified by Council or accredited private certifier. The maintenance period may be extended by Council due to material or construction work compliance reasons or if a Subdivision Certificate approval is delayed beyond the maintenance period. The maintenance period and bond amounts for **WSUD** systems must be in accordance with the Council or accredited private certifier approved stormwater management plan

At the end of the Maintenance Period an 'Off Maintenance' inspection must be held with Council or accredited private certifier to confirm the compliance and performance of the constructed works, in accordance with **NRDC**.

Where constructed works to become public infrastructure have been controlled by private certifier Council must attend the 'Off Maintenance' inspection. The documentation, compliance and performance of the constructed works must be in accordance with **NRDC** for Council to accept responsibility for the infrastructure.

48. All disturbed areas shall be stabilised and revegetated. Turf, seeding or other approved method shall be undertaken in conjunction with or immediately following completion of earthworks and roadworks. Topsoil shall be preserved for site revegetation. All sediment and erosion control measures must be regularly inspected and maintained to ensure they operate to the design specifications and meet the requirements of the NSW Protection of the Environment Operations Act 1997. Weather patterns must be monitored and be coordinated in with the inspection and maintenance procedures. Control measures are to remain in place until the site has been adequately revegetated or landscaped to prevent soil erosion. Person/s responsible for managing sedimentation and erosion controls for the development must be nominated to Council or accredited private certifier in writing together with full 24 hour per day contact details.



GAVIN & SHARON SHANKLAND
 6 LOT SUBDIVISION
 Lot1 DP558571, 181 Carrs Drive, Yamba
 Development Application



Locality Plan

Drawing Schedule	
DWG No.	TITLE
3187/C001	Cover Sheet, Drawing Schedule and Locality Plan
3187/C002	Existing Layout Sheet 1 of 2
3187/C003	Existing Layout Sheet 2 of 2
3187/C010	Subdivision Lot Layout
3187/C011	Design Layout Sheet 1 of 2
3187/C012	Design Layout Sheet 2 of 2
3187/C013	Bulk Earthworks Sheet 1 of 2
3187/C014	Bulk Earthworks Sheet 2 of 2
3187/C015	Longitudinal Sections and Road Typical Details
3187/C016	Sullivans Road
3187/C020	Erosion and Sediment Control Layout, Details and Notes
3187/C030	Stormwater Catchment Plan
3187/C031	Stormwater Management Plan

DEVELOPMENT APPLICATION

B Updated with Council RfIs	25/05/2022	J.L.C.	M.V.E.
A Survey updated	10/10/2021	J.L.C.	M.V.E.
Rev Description	Date	Des. App.	Chk.

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Project Title

181 Carrs Drive - 6 Lot Subdivision

Client

Gavin & Sharon Shankland

Designed	J.L.C.	Drawn	J.L.C.	Checked	M.V.E.
Approved	M.V.E.	Date	21/08/2020		

DATEP

Scale

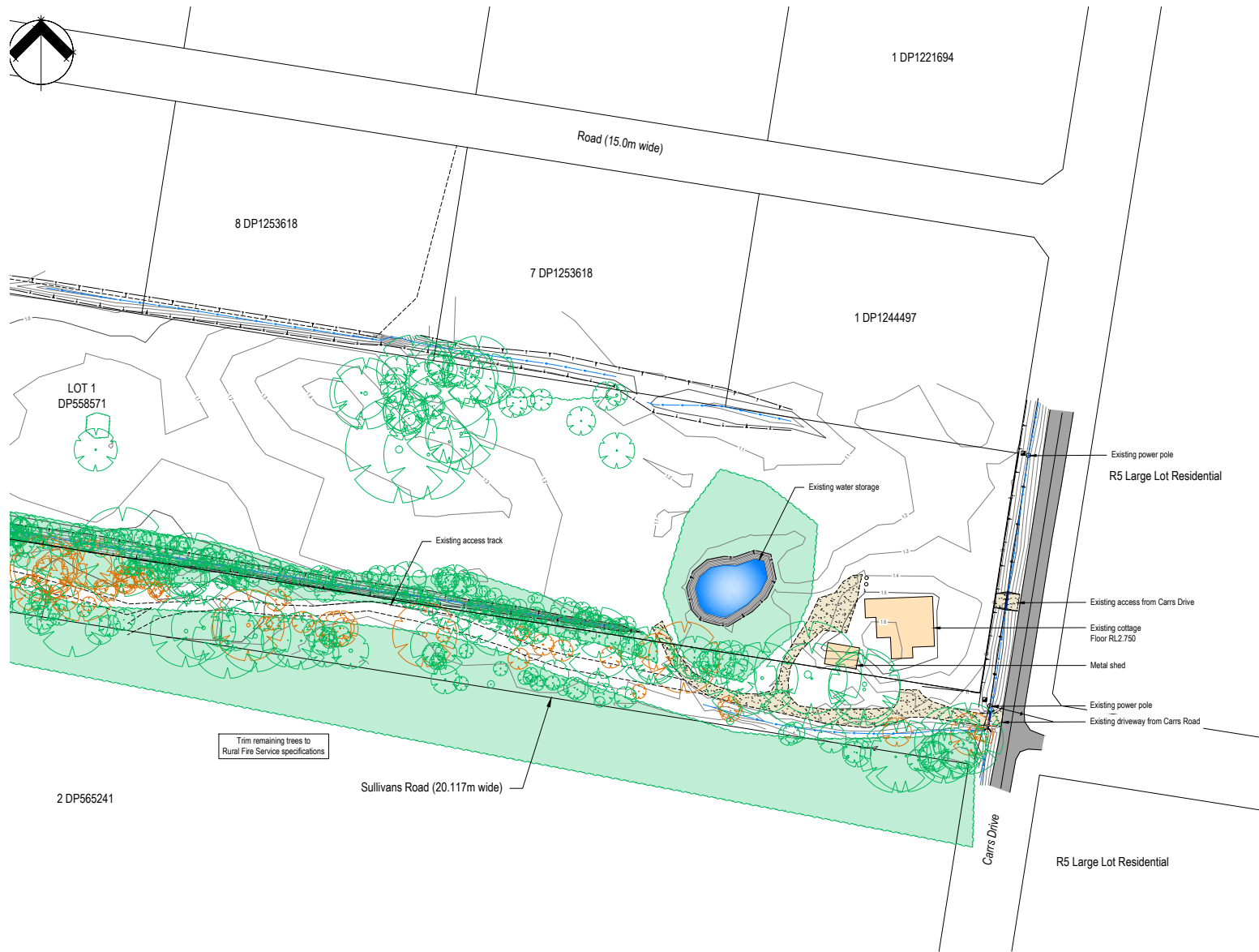
metres Not To Scale

Drawing Title

Cover Sheet, Drawing Schedule and Locality Plan

3187-1078

Drawing Number	3187/C001
Revision	B



LEGEND - EXISTING

- Contours at 0.1m intervals
- Fence
- Electricity overhead
- Swale drain
- Communication pit
- Vegetation
- Sealed pavement
- Gravel access
- Tree (to be retained)
- Tree (to be removed)

DEVELOPMENT APPLICATION

Rev	Description	Date	Des.	App.	Chk.	Amendments
B	Updated with Council RFPs	25/05/2022	J.L.C.	M.V.E.	M.V.E.	
A	Survey updated	10/10/2021	J.L.C.	M.V.E.	M.V.E.	

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
Garvin & Sharon Shankland

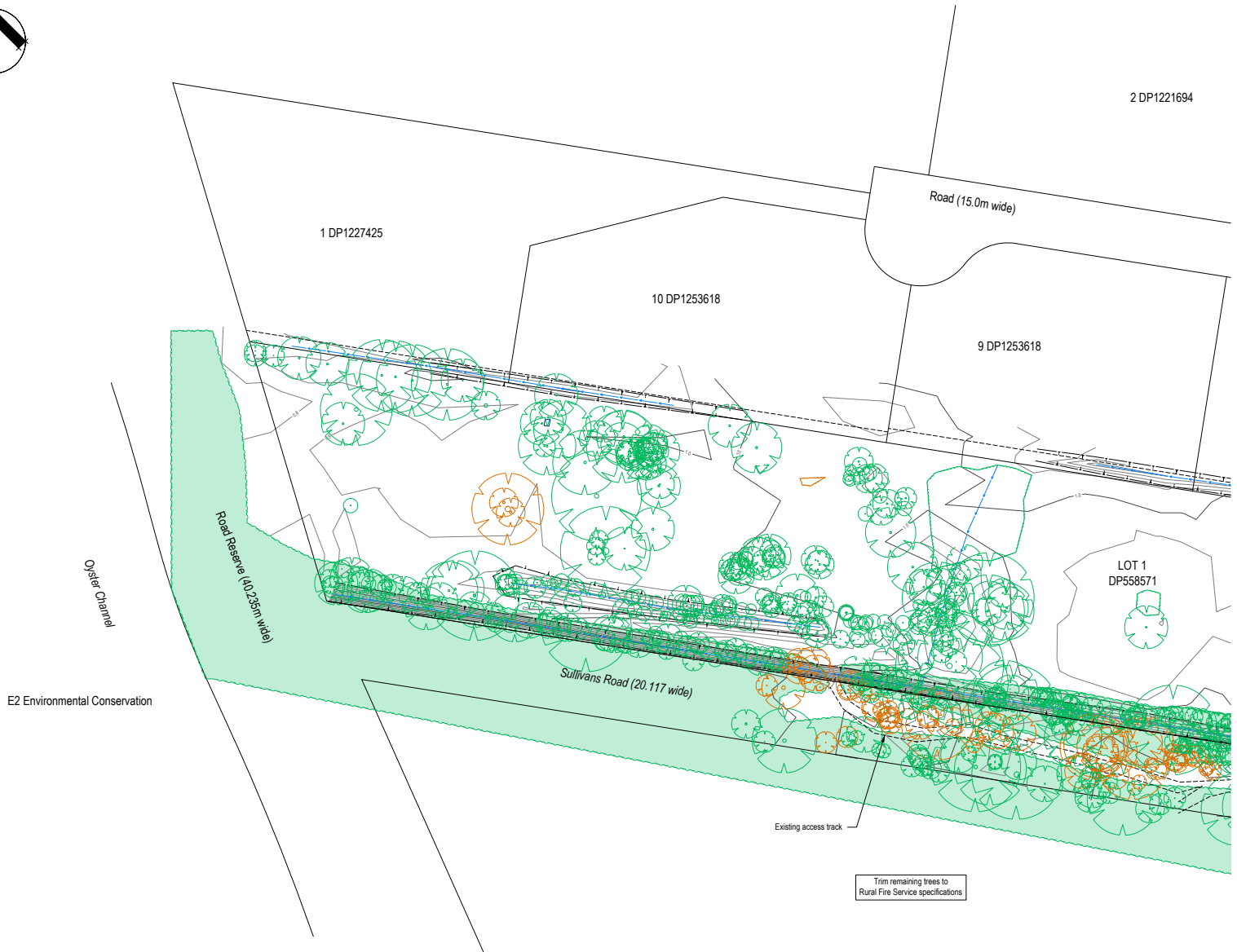
Designed	J.L.C.	Drawn	J.L.C.	Checked	M.V.E.
Approved	M.V.E.	Date	21/08/2020		

REFERENCES



Drawing Title
Existing Layout Sheet 1 of 2

Drawing Number	Revision
3187/C002	B



LEGEND - EXISTING

- Contours at 0.1m intervals
- Swale drain
- Vegetation
- Tree (to be retained)
- Tree (to be removed)

DEVELOPMENT APPLICATION

B Updated with Council RFPs	25/05/2022	J.L.C	MVE	MVE
A Survey updated	10/10/2021	J.L.C	MVE	MVE
Rev Description	Date	Des.	App.	Chk.
Amendments				

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 Environmental Management and Design

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
Garvin & Sharon Shankland

Designed	J.L.C	Drawn	J.L.C	Checked	
Approved	MVE	Date	21/08/2020	MVE	

Scale
 metres 0 5 10 15 20 25

Drawing Title
**Existing Layout
 Sheet 2 of 2**

3187-1078

Drawing Number	Revision
3187/C003	B



DEVELOPMENT APPLICATION

Rev	Description	Date	Des.	App.	Chk.
B	Updated with Council RFPs	25/05/2022	J.L.C.	M.V.E.	M.V.E.
A	Survey updated	10/10/2021	J.L.C.	M.V.E.	M.V.E.

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Project Title
181 Carrs Drive - 6 Lot Subdivision

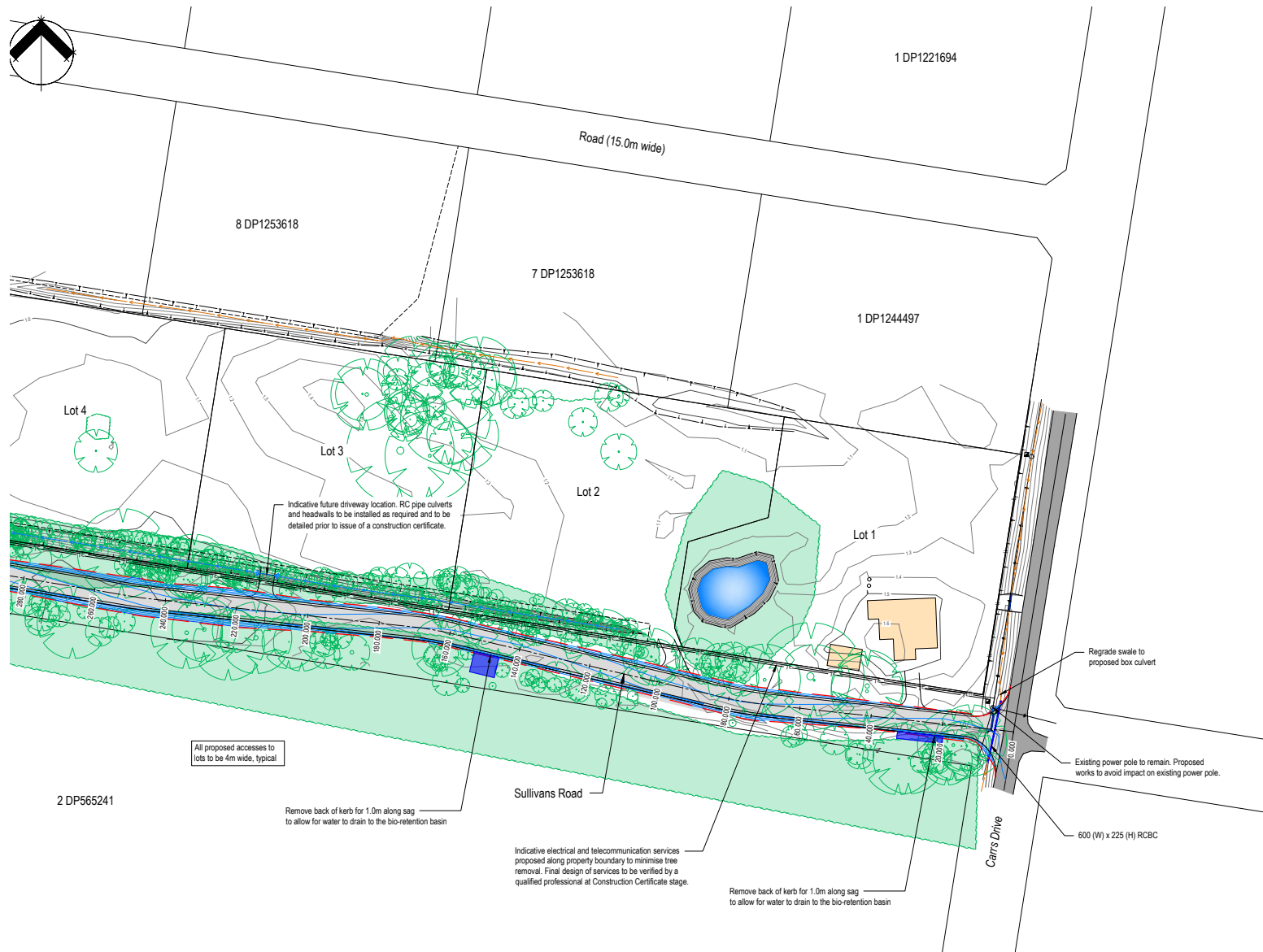
Client
Gavin & Sharon Shankland

Designed	J.L.C.	Drawn	J.L.C.	Checked	M.V.E.
Approved	M.V.E.	Date	21/08/2020		

Scale
metres 0 10 20 30 40 50

Drawing Title
Subdivision Lot Layout

Drawing Number	Revision
3187/C010	B



- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - Fence
 - Electricity overhead
 - Swale drain
 - Communication pit
 - Vegetation
 - Sealed pavement
 - Tree (to be retained)
- LEGEND - PROPOSED**
- Contours at 0.1m intervals
 - Extent of works
 - Sealed road
 - Electrical service
 - Telecommunication service
 - Swale drain
 - Box culvert

DEVELOPMENT APPLICATION

B Updated with Council RPIs	25/05/2022 J.L.C	MVE	MVE
A Survey updated	10/10/2021 J.L.C	MVE	MVE
Rev Description	Date	Des.	App. Chk.
Amendments			

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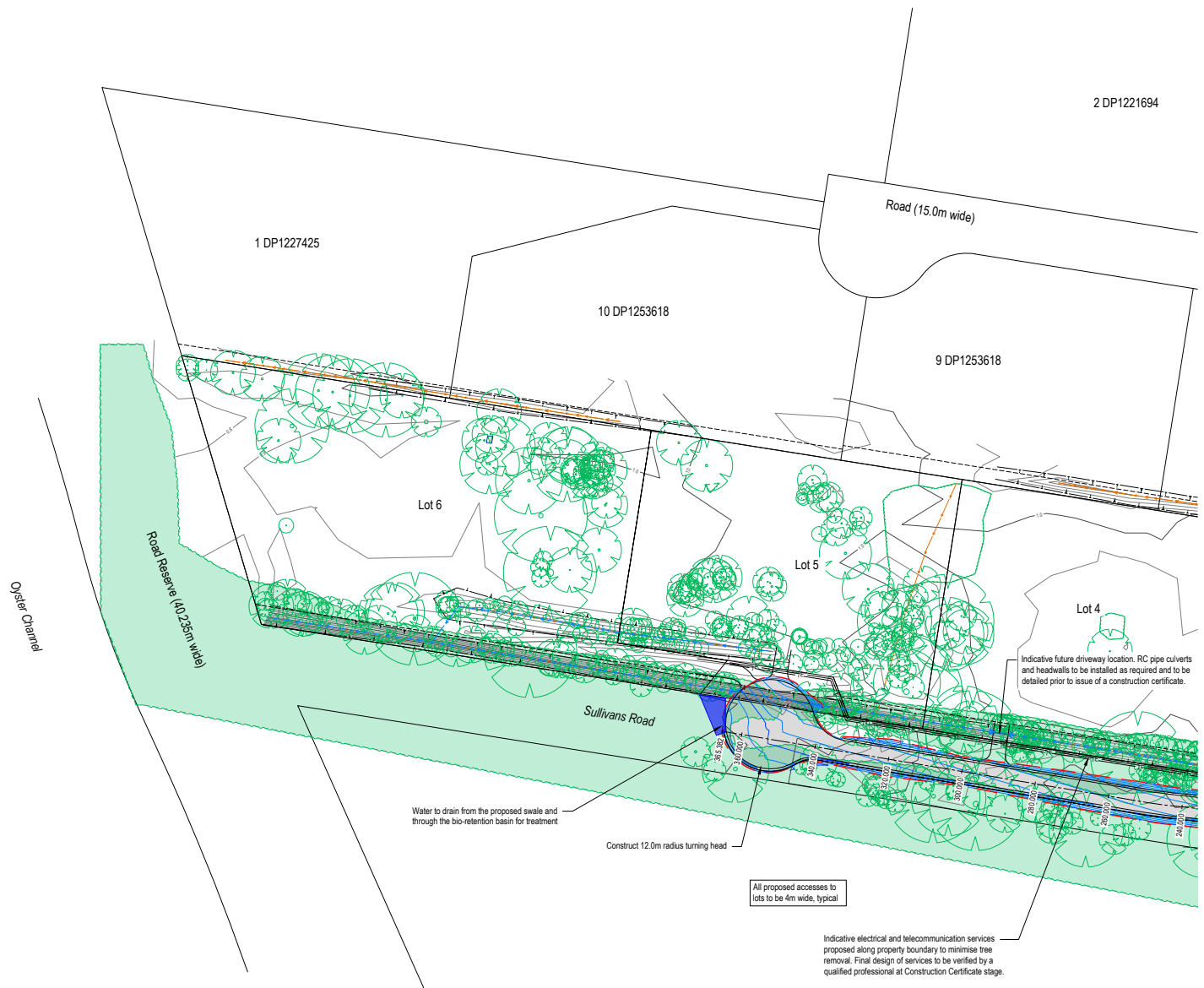
Client
Gavin & Sharon Shankland

Designed	J.L.C	Drawn	J.L.C	Checked	
Approved	MVE	Date	21/08/2020	MVE	

Scale
metres 0 5 10 15 20 25

Drawing Title
Design Layout Sheet 1 of 2

Drawing Number	3187/C011	Revision	B
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- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - Swale drain
 - Vegetation
 - Tree (to be retained)
- LEGEND - PROPOSED**
- Contours at 0.1m intervals
 - Extent of works
 - Sealed road
 - Electrical service
 - Telecommunication service

DEVELOPMENT APPLICATION

Rev	Description	Date	Des.	App.	Chk.	Amendments
B	Updated with Council RFPs	25/05/2022	J.L.C.	M.V.E.	M.V.E.	
A	Survey updated	10/10/2021	J.L.C.	M.V.E.	M.V.E.	

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
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Designed	J.L.C.	Drawn	J.L.C.	Checked	M.V.E.
Approved	M.V.E.	Date	21/08/2020		

REFs

Scale
 metres 0 5 10 15 20 25

Drawing Title
Design Layout Sheet 2 of 2

Drawing Number	Revision
3187/C012	B

2 DP565241



- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - External stormwater flow path
- LEGEND - PROPOSED**
- Contours at 0.1m intervals
 - Extent of works
 - Swale drain
 - Cut > 0.50 m (max. 0.528 m)
 - Cut 0.25 m to 0.50 m
 - Cut 0 m to 0.25 m
 - Fill 0 m to 0.25 m
 - Fill 0.25 m to 0.50 m
 - Fill 0.50 m to 0.75 m
 - Fill > 0.75 m (max. 0.897 m)

DEVELOPMENT APPLICATION

B Updated with Council RfPs	25/05/2022	J.L.C	MVE	MVE
A Survey updated	12/10/2021	J.L.C	MVE	MVE
Rev Description	Date	Des.	App.	Chk.

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
Gavin & Sharon Shankland

Designed	J.L.C	Drawn	J.L.C	Checked	
Approved	MVE	Date	21/08/2020	MVE	

Scale
 metres 0 5 10 15 20 25

Drawing Title
Bulk Earthworks
 Sheet 1 of 2

3187-1079
 Drawing Number
3187/C013
 Revision
B



- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - External stormwater flow path
- LEGEND - PROPOSED**
- Contours at 0.1m intervals
 - Extent of works
 - Swale drain
 - Red: Cut > 0.50 m (max. 0.528 m)
 - Orange: Cut 0.25 m to 0.50 m
 - Yellow: Cut 0 m to 0.25 m
 - Light Green: Fill 0 m to 0.25 m
 - Green: Fill 0.25 m to 0.50 m
 - Dark Green: Fill 0.50 m to 0.75 m
 - Dark Green: Fill > 0.75 m (max. 0.897 m)

DEVELOPMENT APPLICATION

Rev	Description	Date	Des.	App.	Chk.
B	Updated with Council RFPs	25/05/2022	J.L.C.	M.V.E.	M.V.E.
A	Survey updated	10/10/2021	J.L.C.	M.V.E.	M.V.E.

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
Gavin & Sharon Shankland

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Approved	M.V.E.	Date	21/08/2020		

Drawn by: M.V.E.

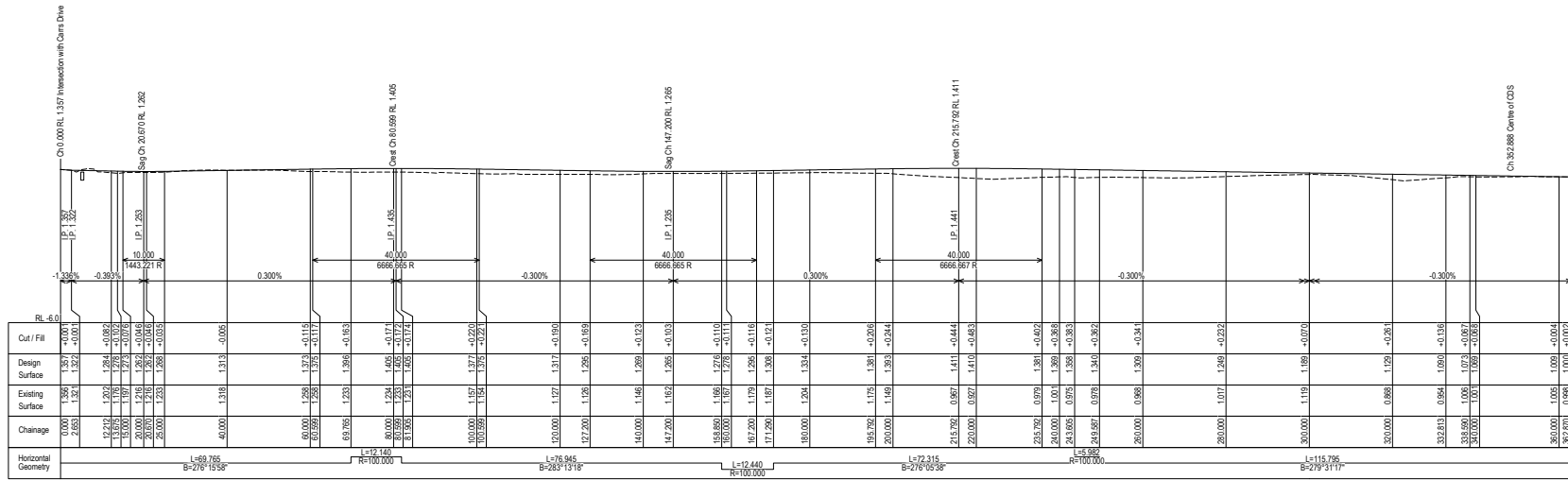
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Drawing Title
**Bulk Earthworks
 Sheet 2 of 2**

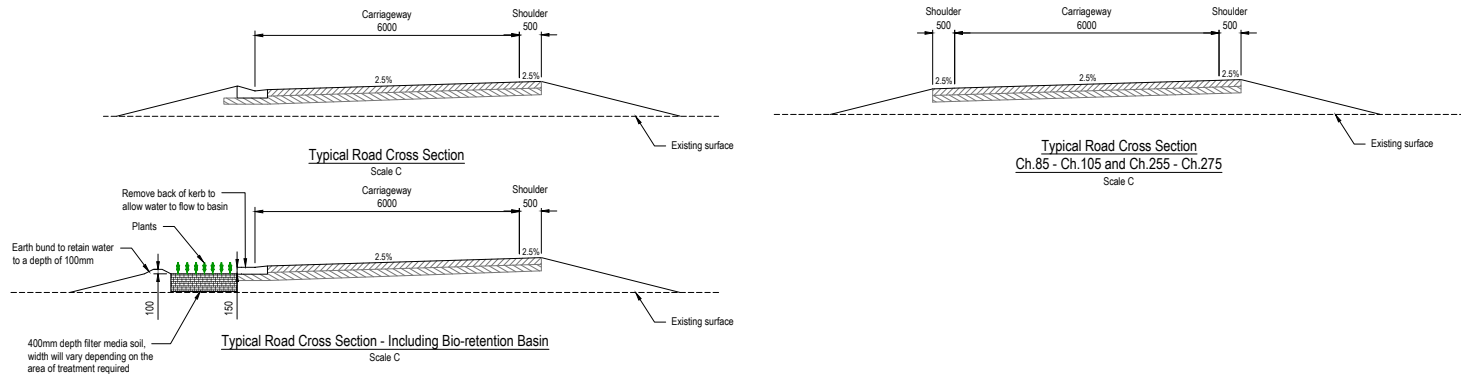
Drawing Number	Revision
3187/C014	B

Bulk Earthworks			
Pavement (m²)	Cut (m³)	Fill (m³)	Net Volume (m³)
790	371	173	204 (Cut)

2 DP565241



Longitudinal Section - Sullivans Road Ch.0.000 - 365.382
Horizontal Scale A
Vertical Scale B



Rev	Description	Date	Des.	App.	Chk.
B	Updated with Council RfPs	25/05/2022	J.L.C.	M.V.E.	M.V.E.
A	Drawing file updated	12/10/2021	J.L.C.	M.V.E.	M.V.E.

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client					
Gavin & Sharon Shankland					
Designed	J.L.C.	Drawn	J.L.C.	Checked	J.L.C.
Approved	M.V.E.	Date	21/08/2020		M.V.E.

Scale

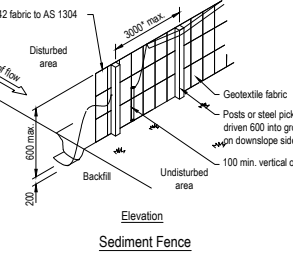
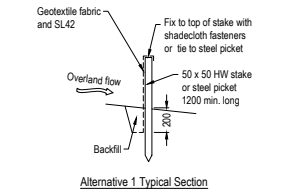
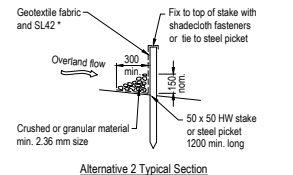
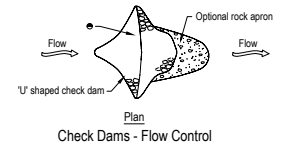
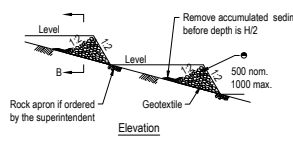
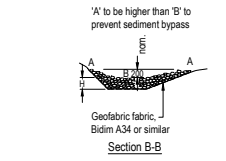
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Drawing Title

Longitudinal Sections and Road Typical Details

Drawing Number		Revision	
3187/C015		B	

DEVELOPMENT APPLICATION



General Notes

- All erosion and sediment controls are to be in accordance with the Soils and Construction Volume 1 - Managing Urban Stormwater 4th Ed. (the 'Blue Book').
- These notes and accompanying plans are to be read in conjunction with any relevant engineering plans, and any other written instructions issued in relation to development on site.
- All sub contractors are to be informed of their responsibilities in relation to erosion and sedimentation.
- Accidentally disturbed areas would be stabilised and/or re-vegetated or secured with geofabric as soon as practical after the damage has occurred.
- Works are to cease if any pollution problems are suspected or detected.
- A spill containment kit, including equipment to address both terrestrial and aquatic spills, would be available at all times. Staff would be trained in the effective deployment of the spill containment kit.

Timing of Works

- Works are to be carried out wherever possible during the cooler months, when rainfall events occur less frequently.
- The weather is to be monitored during the proposed period of works. Works would be scheduled outside of forecasted significant rain events and postponed during unforeseen rain events.
- Pavement formations and any excavation works are to be scheduled outside of average high rainfall periods.
- Works shall cease and all control measures checked/repaired/re-installed (if required) if heavy rainfall was forecast.
- Sediment control features would be checked as soon as practical (within 24 hours) after significant rainfall events.

Construction Staging

Works are to be undertaken in the following order. One stage must be complete prior to the next stage being commenced.

- Site Establishment**
 - Construct a suitably stabilised site access, minimum 4m in total length, and a maximum of 3m wide. The access is to be flanked with barrier fencing to ensure it is not bypassed during construction.
 - Install clearly visible barrier fencing to contain construction works and delineate no-go zones.
 - Construct the temporary and permanent clean water diversion drains and stabilise.
 - Install sediment fencing and kerb inlet protection.
 - Establish stockpile areas for spoil material.
- Site Preparation**
 - Commencement of civil works may only begin when all erosion and sediment controls are correctly installed.
 - Preparation works may proceed, incl. approved clearing of vegetation, stripping topsoil, and stockpiling materials.
- Civil Works**
 - As much as possible, works are to be carried out in stages to minimise disturbed areas exposed to erosion.
 - Only disturb land when it is absolutely necessary and stabilise disturbed land as soon as practicable.
 - Works shall include pavement preparation and construction, lot grading, sewer rising main conduit protection etc.
 - Ongoing maintenance of all erosion and sediment controls shall extend for the duration of construction works.
- Site Decommission**
 - On completion of works, completed areas are to be decommissioned. Only once the site is suitably stabilised and rehabilitated may the erosion and sediment controls be removed.
 - Ensure stormwater drainage structures, are free of sediment and debris.
 - Sediment and barrier fencing is to remain in place until a suitably qualified person deems the erosion and sedimentation risk is low enough to warrant its removal.
 - All erosion and sediment controls are to be maintained in accordance with these notes for the full duration of their installation. Failure to do so may result in pollution of the receiving environment.
 - For the purpose of these plans, stabilised shall be defined as 70% permanent soil coverage over all upstream disturbed land.**

Site Inspection and Maintenance

- A self-auditing checklist program will be established by the contractor prior to the commencement of any construction works. The checks will be performed at least weekly, as well as immediately before site closure and immediately after any rainfall even greater than 5 mm in any one 24-hour period.
- A suitably qualified person will oversee the installation and maintenance of all soil and water management works.
- Waste receptacles will be cleared at least weekly, and more frequently if required.
- Areas recently stabilised with grass species will be watered regularly until an effective cover has been established. Re-seed if vegetation growth is inadequate.
- All erosion and sedimentation controls are to be kept in good working order at all times, and repaired/replaced as required.
- Sediment build-up behind sediment fences and within drainage lines shall be removed and spread on site in locations where further erosion and/or sedimentation is unlikely to occur.
- Where practical, foot and vehicular traffic will be kept away from all recently stabilised areas.

Stabilised Site Access

- Strip topsoil, level site and Compact subgrade.
- Cover area with needle punched geotextile
- Construct 200mm thick pad over geotextile using road base or 30mm aggregate, 15m min. and 3m min. width.
- Construct hump immediately within boundary to divert water to a sediment fence or other sediment trap.
- Remove site access prior to placement of road pavement

Stockpiles

- Place stockpiles a min. of 2 m (preferably 5 m) from existing vegetation, concentrated water flow and roads etc.
- Construct on the contour as low, flat, elongated mounds, less than 2 m high (if possible)
- Earth banks shall be constructed on the upslope side, and sediment fences installed within 2 m downslope.

Check Dams

- Check dams may be used within diversion drains to control velocity. Sediment collection is a secondary purpose.
- Catchment area will be limited to 4 ha.

Sediment Fences

- Shall not be located in areas of concentrated flow.
- Are to be installed along the contour with a max. catchment area 0.6 ha per 100 m length of fence.
- Woven fabrics are to be used.
- Fences are required 2 m min. from toe of cut or fill batters, where not practical, one fence can be at the toe with a second fence 1 m min. away. Fence should not be located parallel with toe if concentration of flow will occur behind the fence.
- Wherever possible, construct the sediment fence from a continuous roll. To join fabric, either: a) attached each end to individual stakes, hold the stakes together, rotate the stakes 180°, then drive the two stakes into the ground or b) overlap the fabric to the next support post.
- Both ends of the fence should be turned up the slope a minimum of 1.5 m to minimise the risk of flow bypassing around the ends of the fence.
- Returns are to be spaced at 20 m (max.) if fence is located along the contour, otherwise 5 to 10 m depending on the upstream slope.
- At least 200 mm of fabric must be buried in either a 200 mm deep trench or under a continuous 100 mm high layer of sand or aggregate (not soil).
- Sediment fences are to be braced for long-term stability. Spill-through weirs are to be incorporated at intervals of 20 - 30 m with rock rubble scour protection on the down stream side to control overflow.
- Barrier and sediment fencing are to be located no more than 5 m (2 m desirable) from construction activities, to ensure disturbed land is minimised.
- Captured sediment is to be removed and spread on site in locations where further erosion and/or sedimentation is unlikely to occur.

Rev	Description	Date	Des.	App.	Chk.
B	Updated with Council RPIs	24/05/2022	J.L.C.	M.V.E.	M.V.E.
A	Survey updated	10/10/2021	J.L.C.	M.V.E.	M.V.E.

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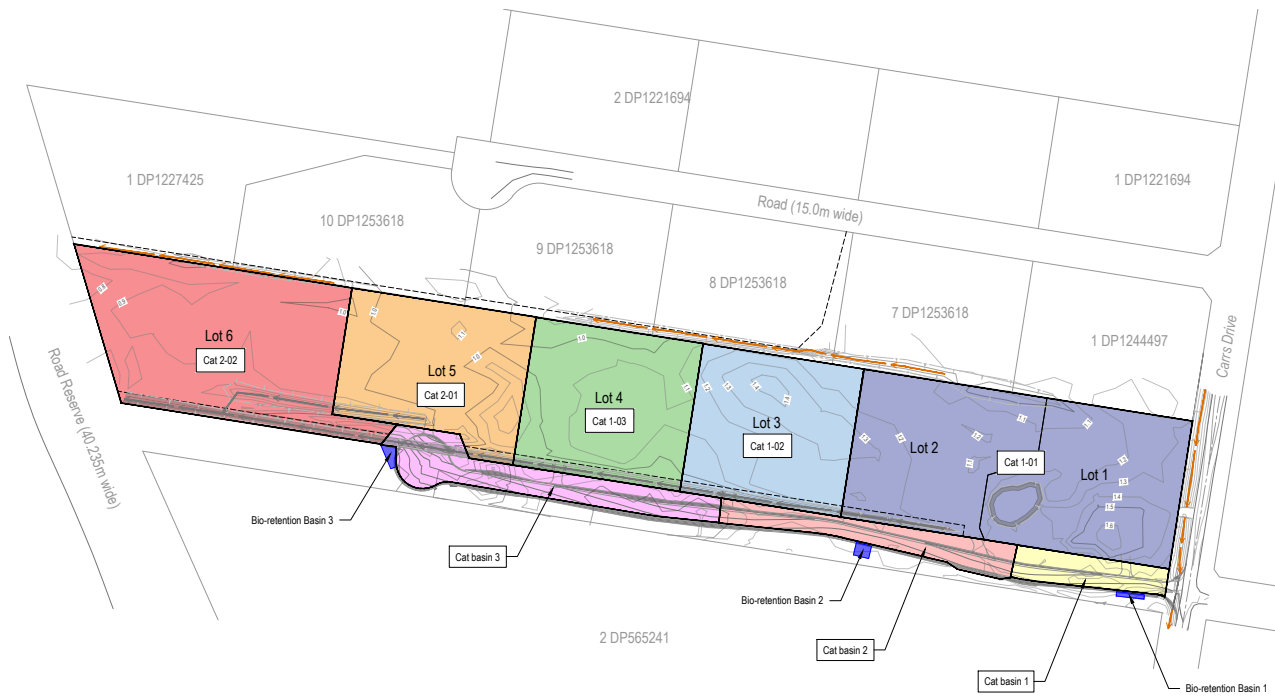
181 Carrs Drive - 6 Lot Subdivision

Client: Gavin & Sharon Shankland

Designed	J.L.C.	Drawn	J.L.C.	Checked	M.V.E.
Approved	M.V.E.	Date	21/08/2020		

Scale: 1:100
 metres 0 10 20 30 40 50

Erosion and Sediment Control Layout, Details and Notes
 3187/C020
 B



Catchment	Area (ha)
Cat 1-01	1.027
Cat 1-02	0.502
Cat 1-03	0.522
Cat 2-01	0.514
Cat 2-02	0.786
Cat basin 1	0.142
Cat basin 2	0.272
Cat basin 3	0.350

- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - External stormwater flow path
- LEGEND - DESIGN**
- Contours at 0.1m intervals
 - Easements

DEVELOPMENT APPLICATION

Rev	Description	Date	By	App. Chk.	Amendments
B	Updated with Council RfIs	25/05/2022	J.L.C.	MVE	MVE
A	Not included in previous revision	10/10/2021	J.L.C.	MVE	MVE

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Project Title
181 Carrs Drive - 6 Lot Subdivision

Client
Gavin & Sharon Shankland

Designed	J.L.C.	Drawn	KWG	Checked	MVE
Approved	MVE	Date	06/05/2022		

Scale
metres 0 10 20 30 40 50

Drawing Title
Stormwater Catchment Plan

3187-1081

Drawing Number	Revision
3187/C030	B



- LEGEND - EXISTING**
- Contours at 0.1m intervals
 - External stormwater flow path
- LEGEND - DESIGN**
- Contours at 0.1m intervals
 - Easements
 - Stormwater flow path
 - Lot drainage
 - Overland flow

DEVELOPMENT APPLICATION

Rev	Description	Date	Des.	App.	Chk.
B	Updated with Council RfIs	25/05/2022	J.L.C.	M.V.E.	M.V.E.
A	Not included in previous revision	10/10/2021	J.L.C.	M.V.E.	M.V.E.

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Project Title

181 Carrs Drive - 6 Lot Subdivision

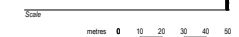
Client

Gavin & Sharon Shankland

Designed J.L.C. Drawn K.W.G. Checked M.V.E.

Approved M.V.E. Date 06/05/2022

Scale



Drawing Title

Stormwater Management Plan

3187-1081

Drawing Number Revision

3187/C031 B

Location	Peak Water Level (mAHD)		
	20% AEP (5yr ARI)	5% AEP (20yr ARI)	1% AEP (100yr ARI)
P 1-01	1.16	1.25	1.29
P 1-02	1.09	1.16	1.22
P 1-03	1.01	1.07	1.14
HW 1-04	0.92	0.99	1.04
P 1-05	0.86	0.9	0.93
P 1-06	0.74	0.8	0.83
P 1-07	0.53	0.57	0.61
P 2-01	0.87	0.9	0.94
P 2-02	0.78	0.84	0.89
P 2-03	0.75	0.8	0.85
Basin1	1.17	1.19	1.21
Basin2	1.21	1.24	1.26
Basin3	1.04	1.07	1.09

Location	Peak Flow (m³/s)		
	20% AEP (5yr ARI)	5% AEP (20yr ARI)	1% AEP (100yr ARI)
Swale 1	0.201	0.261	0.372
Swale 2	0.268	0.398	0.426
Swale 3	0.328	0.409	0.466
Swale 4	0.35	0.437	0.497
Swale 5	0.531	0.731	0.896
Swale 6	0.105	0.156	0.21
Swale 7	0.258	0.361	0.484
Swale 8	0.225	0.309	0.465
Pipe1	0.325	0.401	0.457
Basin 1 spillway	0.045	0.07	0.091
Basin 2 spillway	0.087	0.135	0.174
Basin 3 spillway	0.114	0.176	0.228

**VALLEY WATCH Inc.**[REDACTED]
[REDACTED] YAMBA 2464
[REDACTED]30th April 2022

The General Manager
Clarence Valley Council
Locked Box 23
GRAFTON NSW 2460

Submission re: DA SUB2021/0045 for 6 lot subdivision at 181 Carrs Drive

Background

Valley Watch Inc. has for the last few decades endeavoured to keep a close watch on, and oppose with a voice of reason, the machinations and goings on by various parties that are keen to change forever the historically unique qualities and functions of Yaegl floodplain country known as West Yamba.

In a submission to CVC in 2007, Valley Watch wrote:

West Yamba is a flood storage area bordered by SEPP 14 salt marsh, sea grass and mangrove wetlands, which act as a filter for water quality as well as breeding grounds and habitat for many aquatic species, birds and animals.

The importance of wetlands as the 'kidneys of the earth' is well documented. 80% of Clarence Wetlands have already been destroyed by humans with a further 18% being significantly affected by clearing, farming and development. What is to become of the remaining 2% of pristine wetlands we have left including those located in West Yamba?

The area is part of the catchment for Lake Wooloweyah, which is already listed as under significant threat by the Healthy Rivers Commission.

In broad terms development of the kind proposed in this area is inappropriate because

- *the land is flood-prone and likely to be heavily impacted by climate change.*
- *the area contains important sensitive ecosystems which will be severely damaged or destroyed by the development.*

This submission is not a personal attack on the proponents of DA SUB 2021/0045 who have every right under the current rules to make application to subdivide their land.

The proposed development comprises a six-lot rural residential subdivision with lots ranging between 5000 m² to 7585 m².

While there is a lot of good information in the supporting documents there are also many gaps of knowledge and intention.

Documentation includes "How to identify and manage acid sulphate soils", which of course is crucial in this location which is composed of acid sulphate soils.

The Biodiversity Assessment Report is also of major significance, especially as so much of the neighbouring land that is earmarked for development has been largely cleared of its biodiversity.

Is this bad luck for the small developers or purely that the land they own was never really suitable for subdivision development?

These biodiversity remnants identified as an important link between Bundjalung National Park to the North with Yuraygir National Park to the south are seen as very significant to a large percentage of the Yamba community. With 8 identified EECs in the WYURA zone every bit of remnant vegetation is important to save.

The subdivision will be accessed via an existing council road reserve which is currently unformed, referred to as Sullivans Lane. In forming a road on what is zoned as Sullivans Lane there will be biodiversity consequences. The effect of clearing remnant vegetation from what is mapped as the Sullivans Lane Road Reserve to form the access road to the allotments is concerning.



As seen from the above aerial plan, forming Sullivans Lane will take a big hit on the existing biodiversity. Will there be biodiversity offsets and what will these entail? There is no indication of how this new roadwork will be managed to have minimal effect on the neighbouring “Environmental Land” owned by Birrigan Gargle LALC. Can CVC provide a response as to what is expected to protect the environmental zoned lands?

While this relatively small development in itself is not a large player in the scheme of what is proposed for West Yamba, it is becoming extremely obvious that every previous and subsequent approval **IS** affecting the floodplain’s current wetland hydrology. And the cumulative effects have the potential to seriously impact neighbouring residents who have contacted Valley Watch with their concerns

The Elephant in the Room through the whole of the rezoning and subsequent development of West Yamba is the Hydrology. What are the effects of Stormwater runoff from rain events and also the less often effects of Clarence River flooding.

Recent years have shown that the most damaging effects to residents’ properties are from continual rain events over a few days. This has been the main concern from affected residents in the immediate West Yamba area.

Immediately to the north of the proposed forming of Sullivans Lane and access to new blocks in the subdivision is located the fairly new subdivision established on either side of the newly created access road, Allen Close. Did that DA have an approved Stormwater Management

Plan? Not likely. As recent rain (not floods) has shown where the water goes when each individual lot holder creates a raised pad in preparation for building their home as required by CVC)

The rainwater obviously runs off the 'building' pad and into the 'stormwater drain' beside the road!



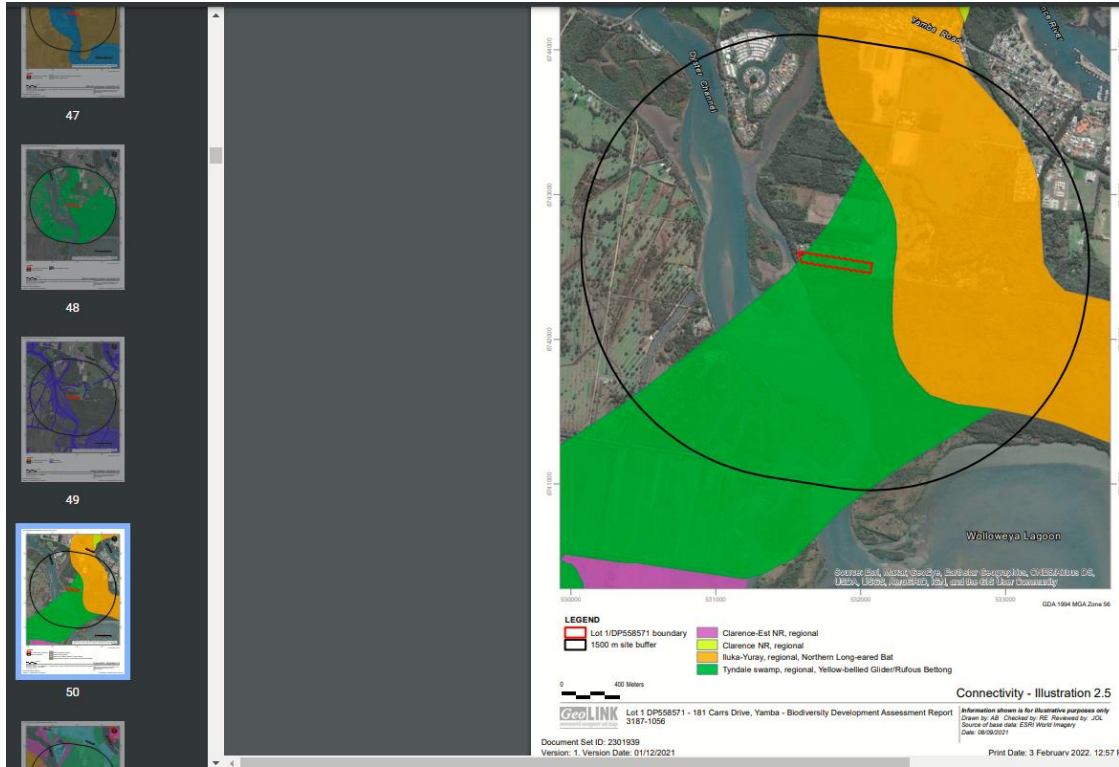
BUT! Where is the stormwater management plan for the proposed subdivision DA SUB 2021/0045??

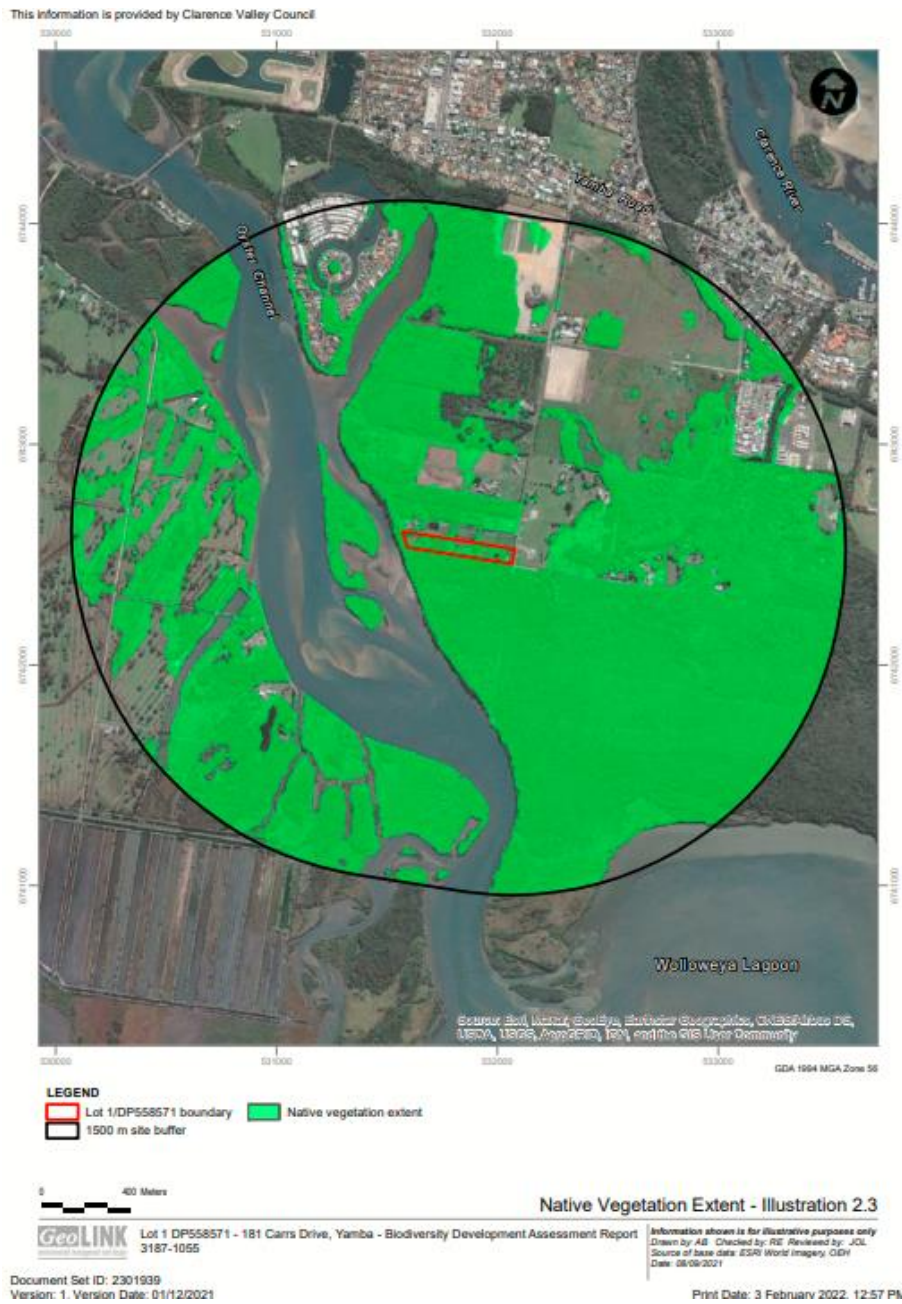
It is hard to believe there isn't one. What will be the effects? What will CVC inherit? Is this part of the big hydrology plan for West Yamba when CVC (ratepayers) will take over management of the stormwater drainage??

Threatened Species? What does the application say?

“Following input of plot data into the BAM-C, lists of ‘predicted threatened species’ (ecosystems credit species were generated with assessments of habitat suitability for such species completed. As prescribed within the BAM, targeted survey for ecosystem credit species are not required. Lists of ‘candidate threatened species’ (species credit species) were generated by the BAM-C for the site. It is noted that for streamlined assessments only species with a high sensitivity to gain (SAII species) are included in the BAM-C and require further consideration. An assessment of habitat suitability for SAII listed candidate threatened species was undertaken. No SAII listed candidate species were considered likely to utilise the site based on the site either lacking suitable microhabitat requirements or listed geographic limitations hence no targeted surveys were required. No threatened flora/ fauna species were detected opportunistically at the site during field surveys. In accordance with the BAM no further consideration of threatened species is required within this BDAR. Credit Requirements Following the input of field data into the BAM-C credit requirements were determined and are provided in the table below. PCT Offset Trading Group Credit Requirements 1235 – Swamp Oak swamp forest of the coastal lowlands of the NSW North Coast Bioregion Coastal Floodplain Wetlands >=70% and No threatened flora/ fauna species were detected opportunistically at the site during field surveys.”

How convenient? Compare this to other data contained in the reports including the following maps





Thankyou for the opportunity to comment.

Regards

Helen Granleese
President
Valley Watch Inc

James Hamilton
Clarence Valley Council

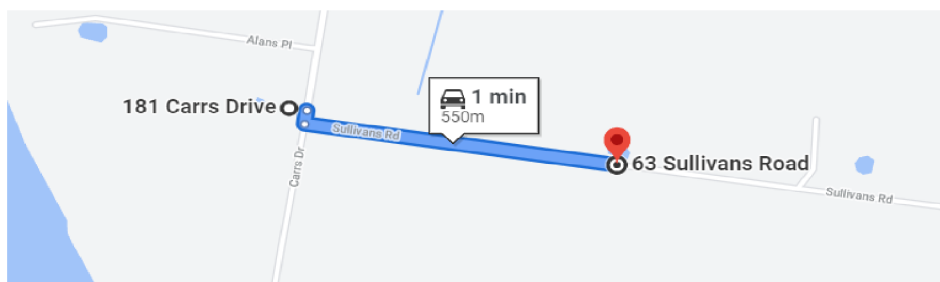
Reference: SUB2021/0045 – 6 lot Subdivision
181 Carrs Drive, Yamba NSW 2464
Lot 1 DP558/571

This submission is lodged to formally OBJECT to the development at this time.

This point of view has been formed after carefully considering:

- (a) the available documentation supplied by the applicant
- (b) applying the proposal to the current status of negotiations with Council in addressing the active complaint lodged with the NSW Ombudsman regarding issues in the vicinity of the proposed development site.
- (c) objections relating to other nearby developments.

It is my view that all of these matters need to be considered by Council in context and should NOT be determined until a cumulative approach has been adopted.



My residence at [REDACTED] in relation to the development site location

The ONLY path of travel to and from my property is via the existing Sullivans Road and Carrs Drive. The proposed future Sullivans Road will share the intersection.

The existing Sullivans Road and it's culvert/drainage network are an integral part of a complaint to the NSW Ombudsman regarding excessive groundwater, ponding, floodway management, culvert maintenance and impacts from the fill associated with the 52-54 Miles St development.

Council provided a response to the complaint on 8 November 2021:

Council undertakes to conduct additional work to ascertain:

- *Relevant historical data concerned with the drainage of the area, investigating (in particular) any significant shift in drainage;*
- *Additional investigations to obtain:*

** Detailed survey of Carrs Drive/Sullivans Road to inform a detailed drainage assessment*
** Potential alteration of overland flow path behaviour in the area due to historical activities of private property owners.*

This assessment feedback is expected in March 2022.

For clarification regarding this matter I refer you to Alex Moar (Acting Director Corporate and

Governance)

The main issues of concern for me with this DA are:

1. **NO Stormwater plan** supplied to consider pre-development and post-development peak flows. The existing drainage within the site has been outlined (albeit without real detail) however the existing Carrs Dr drainage and its relationship to the surrounding West Yamba drainage is NOT clear.

It is expected that the drainage assessment Council are currently undertaking will include the existing Carrs Dr drainage immediately in front of this development site and those within the site that flow from the recently completed Allans Close subdivision.

2. **Flood impacts** are not addressed. There is no assessment of existing flood behaviour and the expected changes as a result of this development.

The site is a flood plain and currently offers flood storage. It is proposed this will not be altered significantly with the development as fill placement is not required at this stage.

While this is true, it would be remiss of Council to ignore the reality that the end users of this subdivision will submit future development applications where significant fill placement is likely.

It would be more suitable to assess this in a cohesive manner now rather than an adhoc basis at a later date.

I note the nearby Allans Close subdivision has been adhoc and in a rain event is a disaster. (See recent photos below).

It makes sense to avoid another disaster.



3. **Carrs Dr upgrade** The DA does not address Carrs Dr.

I note the relevance of nearby development at 52-54 Miles St (SUB2019/0030) which is subject to an impending referral to the Northern Regional Planning Panel (NRPP).

Within this development application is a request to vary the West Yamba DCP condition of upgrading Carrs Dr so an upgrade would not extend beyond the Miles St intersection.

Furthermore variations to date known to me -

59 Sullivans Road – A small section of Sullivans Road was upgraded however flood immunity to 1 in 20 was not provided for safe evacuation. Cross-

drainage was not provided.

75 Sullivans Road – The DA was lodged but not completed. An upgrade of Sullivans Rd was initially imposed.

Allans Close – Upgrade of Carrs Dr not imposed.

143 Carrs Dr– Upgrade of Carrs Dr not imposed

22 Carrs Dr - Upgrade of Carrs Drive conditioned

52 Senior living – Upgrade of Carrs Dr conditioned

Clifton – Carrs Dr upgrade conditioned.

Presumably the recent purchase of Rex Tory's land and future subdivision will also be conditioned for a Carrs Dr upgrade.

The question of **consistency** is therefore raised.

On what basis has Council made these determinations?

Why would Council allow variations which lead to ratepayers bearing these costs at a later date when the opportunity exists to fairly impose that cost on the developer?

As discussed with yourself and engineer Chris Dear at a meeting held 10 February 2022 the 52-54 Miles St development proposes significant stormwater discharge to the floodway conveying water to the Sullivans Road culvert and beyond however the reports have not considered the impacts on the culvert. Consequently it is expected that this will need to be carried out prior to determination. It is unknown at this time what the impacts will be and how the developer will be required to mitigate these. It may be that the culvert needs to be upgraded. It may be that Sullivans Road needs to be upgraded to provide flood immunity.

I note that the road classification for Sullivans Road is also outdated and does not adequately reflect the residential increases in recent years. It does not consider the five lot subdivision of 59 Sullivans Rd from 2015 and the subsequent individual lot developments. The grading schedule may need adjusting to accommodate the increased traffic movements. Possibly the road will need upgrading to address the drainage issues currently being addressed.

Given the close proximity to and shared intersection with 181 Carrs Dr it is **ILLOGICAL** to determine 181 Carrs Dr without considering Sullivans Road issues and the other developments in the area.

I sought and was **DECLINED** an extension request of 12 weeks beyond receiving the investigation feedback from Council for this submission.

The reason given by Council (via email 11/2/2022) was:

“ The drainage investigations are unrelated to the assessment of SUB2021/0045 ”

Respectfully, I **DISAGREE** with this statement. The two issues need to be addressed together .

Evidently back in 2013 Council conceded that Sullivans Road would need upgrading and funds budgeted for this if and when Carrs Drive was upgraded in the future.

Send To...
Cc...
Subject FW: Flood immunity level at end of Carr's Drive and Sullivan's Lane Yamba - refer sub2011/022, sub2011/0051, sub2011/0057 & sub2013/0013

From: [redacted]
Sent: Thursday, 12 September 2013 11:44 AM
To: [redacted]
Cc: [redacted]
Subject: RE: Flood immunity level at end of Carr's Drive and Sullivan's Lane Yamba - refer sub2011/022, sub2011/0051, sub2011/0057 & sub2013/0013

[redacted]
 During the assessment of SUB2011/0051 and SUB2011/0057, I was directed that Carrs Drive was at the required level by [redacted] and [redacted]

Send Subject FW: Flood immunity level at end of Carr's Drive and Sullivan's Lane Yamba - refer sub2011/022, sub2011/0051, sub2011/0057 & sub2013/0013

From: [redacted]
Sent: Thursday, 12 September 2013 11:33 AM
To: [redacted]
Cc: [redacted]
Subject: Flood immunity level at end of Carr's Drive and Sullivan's Lane Yamba - refer sub2011/022, sub2011/0051, sub2011/0057 & sub2013/0013

Tim,
 |
 I have raised following issue with [redacted]

Sub2011/0022 for 75 Sullivans Road [redacted] was conditioned to provide road upgrade to a 1 in 20 year ARI flood immunity level (1.8m AHD). I applied these conditions as discuss with / directed by [redacted] at the time.

The condition for raising Carr's Drive to the 1 in 20 yr level was not placed upon the development consents for sub2011/0051 & sub2011/0057 [redacted] in Carrs Drive (reasons are unknown to me). It was required for the new road construction within those estates.

As Sullivan's Road runs off the end of Carr's Drive it would now seem illogical to raise Sullivans Road if the end of Carr's Drive has not been.

As you would be aware the flooding / drainage of this area is governed by the tidal and/or flood levels in the Clarence River and Lake Wooleweyah and it may occur in either directio subject to the prevailing conditions.

Not raising the roads may be in conflict with the adopted flood risk management plans.

Mr [redacted] has been advised that he can apply to have his consent modified and the condition removed, it has been resolved to not apply the condition to the current application for Sullivan's Road (sub2013/0013)

If Carr's Drive is to be raised to the 1 in 20 year ARI level Council may have to include these works in a capital works program.

[redacted]

(Obtained via GIPA)

I would hate for a situation to present itself where Council has determined this DA favourably without a Carrs Dr upgrade and then discovers a Sullivans Road upgrade is the best course of action but not possible due to the construction of the intersection of 181 Carrs Dr.

Commonsense says WAIT until the assessments are completed, review it ALL in context and make a plan to move forward.

I urge Council to seek further assessments from the applicant with respect to stormwater and flood impacts and provide these to the public for consideration by re-advertising this DA.

Cyndi Lynch

[REDACTED]
Yamba NSW
[REDACTED]

7 February 2022

Jo and Shane Southorn

Yamba NSW 2464

Clarence Valley Council
council@clarence.nsw.gov.au

Dear Sir/Madam

**Submission re DA SUB2021/0045 – 181 Carrs Drive, Yamba
6 Lot Subdivision**

We object to this development application as it is totally and absolutely an inappropriate development for Yamba.

No development should ever be considered on a flood plain.

This subdivision it is located next to undeveloped land zoned Environmental Protection. Native vegetation will be need to be cleared to form an extension to Sullivans Road to provide access to the new lots and to make way for the raised pads for the houses. The biodiversity of the area will be affected.

The main overall concern from neighbours to this development is that there is no associated Stormwater Management Plan.

We strongly suggest that no development application be considered until the detailed Drainage Assessment Report of Carrs Drive and Sullivans Road has been completed and reviewed. We have been informed that this report will be completed by March 2022 so it is vital that the report be taken into account before a decision is made.

Further no development application should be considered until a Master Plan for West Yamba has been completed.

Thank you for taking the time to consider our objection.

Kind regards

Jo and Shane Southorn

From: [REDACTED]
Sent: Fri, 4 Feb 2022 21:34:14 +1100
To: "Council Email" <Council@clarence.nsw.gov.au>
Cc: [REDACTED]

Subject: Submission DA SUB2021/0045 - 6 Lot subdivision 181 Carrs Drive

To whom it may concern

Re: DA SUB2021/0045 – 6 Lot subdivision 181 Carrs Drive

I do not support the above Development Application for the following reasons:

1. The road surface of Carrs Drive is currently in a poor/ dangerous condition.

1. This demonstrates to me that Clarence Valley Council [CVC] is not in a position to provide adequate service to the area of West Yamba.
2. Development must not be approved here, or indeed in any location, if CVC cannot demonstrate a capacity to service the location.

2. The location of the above DA is low lying, and in an area that has challenges with drainage.

2.1 It is my understanding there is no Stormwater or Flood Management Assessment or Plan for Carrs Drive.

2.2 Significant infill has been required to raise recent new development in Carrs Drive, however there has seemingly been no assessment of the impact of that infill, or any new required infill, on surrounding areas.

2.3 New development should not be approved or proceed without impartial expert report on the historical drainage, and also the new drainage situation with increased landfill, on the surrounding areas.

3. Approval of new dwellings has an impact on the broader community.

3.1 The approval of new dwellings obviously results in an increase in population. CVC is an important gatekeeper in this regard.

3.2 CVC must ensure that local services will not be adversely affected due to an increasing number of people.

3.3 CVC must demonstrate to the community that CVC has the capacity to provide additional services for the community prior to approval of new dwellings.

3.4 CVC must provide evidence that the State and Federal governments have agreed to provide their respective services to an

increasing population who will reside in the dwellings approved by CVC.

Thank you for the opportunity to make a submission.

Regards,

Imelda Jennings
Angourie 2464

Development Application submission



Submission date: **15 January 2022, 12:46PM**
Receipt number: **154**
Related form version: **27**

Contact details

First name	maxine
Last name	mcneill
Email	[REDACTED]
Phone number	[REDACTED]
Address	[REDACTED]
Suburb	Yamba
State	NSW
Postcode	2464

Submission details

Development Application on exhibition	SUB2021/0045 - 181 Carrs Drive Yamba
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Comments

The flood study is based on assumptions "The Council model assumes that the peak in catchment rainfall coincides with the storm tide peak" and the Stormwater-Management-Plan includes assumptions. "Sea levels predicted to rise by 900mm by 2100, [6] impacting riverside communities and lowland farmlands from water table rises and salt incursion." (The-Clarence-Riverway-Masterplan-II)
Sea-level rise has not been addressed, where is the planning for the impact of sea-level rise?
My home is at 2.1m AHD, its construction was approved by council.
I request council to provide written assurance that the development will not cause an increase in flood levels in my home.

Supporting documents

[The-Clarence-Riverway-Masterplan-II.pdf](#)

I have not made a political donation or gift to any Clarence Valley Council employee or councillor in the last 2 years.

Disclaimer

I agree



Adopted by Council 24.08.2021



Clarence Valley Council

THE CLARENCE - RIVER WAY MASTER PLAN II

S19-0028

Issue E 13/08/2021



PROJECT BACKGROUND

The Clarence Riverway Master Plan is an integrated market driven tourism destination initiative. Originally developed by CLOUSTON Associates in 2009, the master plan sought to position the Clarence River as one of the nation's great river experiences.

The Master Plan was not conceived as one single thing, but the combination of many interrelated actions spread over a large geographical area and time frame.

Since the original Master Plan was adopted in 2009, it has been used to generate funding and guide strategic development initiatives along the Clarence River and in its towns and villages.

Many of the actions of the original Master Plan have been implemented, in particular those focused around the lower reaches of the river and associated towns and villages.

Ten years on, Clarence Valley Council and CLOUSTON Associates are reviewing, evaluating and updating the Clarence River Way Master Plan II to ensure it remains a relevant reference document and strategic action plan.

This new Clarence - River Way Master Plan II reviews the social and environmental factors that have changed in the last 10 years, both in the physical environment and for the people who live, work and visit the Clarence region. There is an acknowledgement of the initiatives that have been implemented and to what degree.

The project has been underpinned by ongoing community, council and industry consultation. Focus groups were conducted with various Council, industry and community stakeholders and government agencies. Face to face meetings have been held with tourism operators whilst surveying the hinterland and townships along the Clarence River.

The Grafton Ngerrie Land Council and Yaegl Traditional Owners have been engaged for comment.

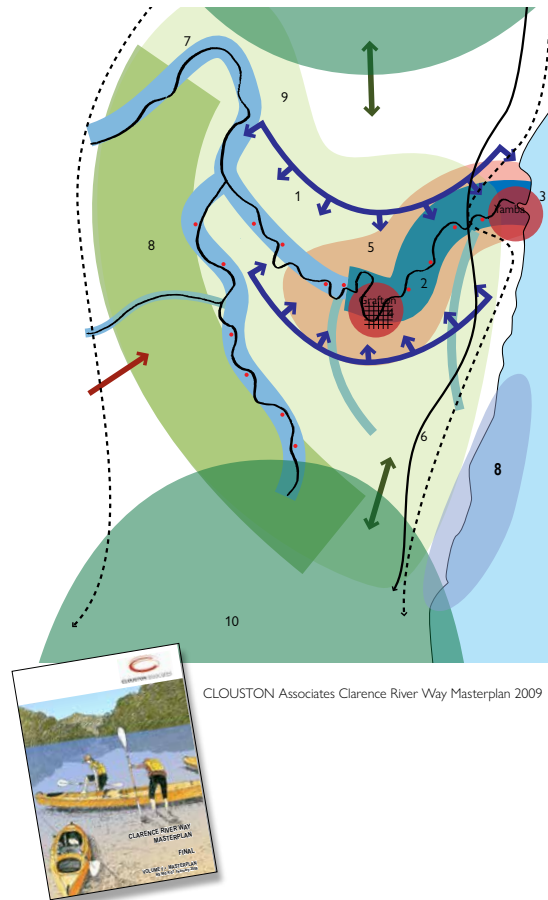
In addition to the current consultation for The Clarence – River Way Master Plan II, significant community consultation and liaison has occurred throughout the past ten years of implementing initiatives throughout the catchment.

The Clarence - River Way Master Plan II provides an up-to-date strategic action plan to guide tourism policy and investment in the region. The project scope is the boundaries of the Clarence Valley Council, as well as important linkages and viewpoints in the surrounding areas.



STRATEGIC INTENT AND THEMES 2009

The Clarence Riverway Masterplan 2009 strategic intent summarised 10 key actions to guide the economic development of the Clarence Region.



CLOUSTON Associates Clarence River Way Masterplan 2009

CLOUSTON associates
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1. **Refocus upon the Clarence River for destination development.**
 Establish the Clarence River as the primary driver of destination development.
2. **Develop the township hubs along the lower reaches.**
 Build upon the strong assets between Grafton and Yamba and develop a series of tourist hubs supporting land and river based activity.
3. **Promote Yamba as the gateway port to the Clarence.**
 Promote Yamba as a port. Capitalise upon existing tourism potential, infrastructure and market awareness.
4. **Reposition Grafton as a "River City" Tourist destination.**
 Reposition Grafton as a tourist hub around the concept of a 'River City'.
5. **Develop a Clarence River Way touring region.**
 Simplify touring routes down to a single "touring region" focused around the core tourism hubs, delivering on The Clarence themes.
6. **Capitalise upon visitors using the Pacific Highway Touring Route.**
 Capitalise upon the Pacific Highway Touring Route and develop east west connections and partnerships.
7. **Develop the upper reaches of the Clarence.**
 Develop the upper reaches through the provision of greater visitor access and infrastructure.
8. **Develop opportunities in the Wilderness Arc.**
 Develop opportunities in the Wilderness Arc surrounding the Valley that value add to the Clarence River Way.
9. **Create linkages from the hinterland to the Clarence.**
 Create linkages between the river and core industry sectors, facilitating access and infrastructure investment in key nodes.
10. **Promotion and regional linkages.**
 Promote the Clarence River Way and build upon regional links with the Green Cauldron, Rainforest Way and Waterfall Way.

The Clarence Riverway Masterplan 2009 themes are based on the character and history of the region:

A Continuous Culture

Spanning from the Dreamtime to today's realities of rapid social change and development, the story of the Aboriginal people of the Clarence tells of a proud and resilient community. Their culture and understanding of country continue unbroken, revealed through their sites, tales and art.

A Productive Landscape

All along the river, across the flood plain, around lakes and into the foothills, the landscape produces crops, supports grazing, fishing and forestry. This story has a rich human dimension. It is a theme full of character and conflicts and demonstrates the continuing challenge to maintain environmental balance.

Life from the River

As the centre piece of the region's ecology the Clarence River is inextricably linked to every facet of the catchments natural environment, and beyond. The story of the varied landscapes, habitats and native animals, as well as critical relationships with introduced species and the modified environment, extends out in waves from the river to the Community and returns back.

A Creative Community

Responding to the practical needs of early settlers to equip and entertain themselves or record their experiences, through to the artistic expression of today's diverse multicultural community, shows the people of the Clarence to be creative and constructive.

A History of Play

In a landscape full of physical challenge and natural opportunity for fun, there has been a strong tradition of sport and games in all the communities that have lived or worked across the catchment. Many conventional sports and events continue, now with the added significance of heritage. Other contemporary recreation additions, some expensively equipped, some relying on personal endurance, bring new appreciation of the catchment and coast's potential.

COMPONENTS

The Clarence River Way Masterplan 2009 objectives were framed under five visitor related considerations:

A. Clarence River identity



- Establish the Clarence River and its catchment as a distinctive place on the Northern coast of NSW and Australia
- Increase market awareness of the Clarence River

B. Attractions and destination development



- Establish the river as the foundation asset in the Clarence Valley
- Build upon the whole catchment including mountains, hinterland and coast
- Cultural tourism that links to the river and reflects a sense of place
- Build upon Aboriginal cultural tourism
- Establish Grafton, Maclean, Ulmarra, Yamba/Iluka as river towns that are the key tourism service hubs for the Clarence River Way.

C. Getting around



- Improve regional access to the Valley
- Improve physical access and visual linkages to the river and understanding of the river
- Improve Clarence Valley "movements"

D. The quality of experience



- Improve the presentation of the destination (including physical presentation, service standards, through training)
- Manage development 'in keeping' with current qualities/target market expectations
- Extend and develop the range of accommodation, food/ beverage, and entertainment
- Integrate interpretation and storytelling into tourism products

E. Management, administration & linkages



- Foster community and regional industry engagement, information, understanding and appreciation of the Clarence River values
- Provide a co-ordinated and integrated approach to planning and management of the river
- Foster and encourage private and public sector investment



WHAT HAS BEEN ACHIEVED

From 2009-2021, the Clarence River Way has secured over \$15.3 million in grant funding with a matching contribution from council of \$1.9 million.[1]

Key achievements to date include:

A. Clarence River identity



- Consistent branding identity with "My Clarence Valley"
- My Clarence Valley itineraries, website, social media, brochures such as 52 Discoveries
- New billboards
- Canoe and kayak trail maps, promotion and brochures,
- Cruising and Sailing Guide
- Tourism hubs established to disperse information
- Aboriginal signage (towns) project

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B. Attractions and destination development



- Maclean foreshore parklands, Ulmarra and Harwood Riverside Precinct Plans, Grafton riverfront upgrades underway, Yamba and Grafton streetscape upgrades
- Grafton Regional Art Gallery upgraded with co-located Visitor Information Centre
- Promotion of Grafton Jacaranda season, the Yaegl Tourist Drive, Tourism industry development and marketing strategy
- Tourism & Hospitality, Hinterland, Marine & Manufacturing clusters
- Producers markets, Gate to Plate events, Art in the Paddock event
- Recreation boating plan, waterski resort, expanded houseboat business

C. Getting around



- New marine infrastructure including wharves, jetties, pontoons and boat ramps at Harwood, Ulmarra, Woombah, Lawrence, Maclean, Yamba, Illuka and Cowper
- New accessible access path and lookout to Yuraygir at Angourie
- New signage as part of Pacific Highway upgrades
- The Yuraygir Walking Trail Card and brochure
- Mountain biking trails in Yuraygir and Ramornie

D. The quality of experience



- River based activities including Bridge to Bridge, Clarence 100, wake boarding, bass fishing events, fishing tours, NSW Rowing championships, kayak tours (hinterland and coast), primitive kayak camping, jazz ferry
- Coastal activities including Surfing NSW, longboarders and wave skiers competitions
- Waterbased business investment - paddle boards, BBQ boats
- Yamba Farmers and Producers Markets and Grafton Twilight Markets
- Upgraded Grafton Regional Gallery and arts trails
- Jacaranda Festival review and restructure

IMAGE ABOVE: The Goldberg Aberline studio; "Desire, allure and the culture of

E. Management, administration & linkages



- Clarence River Way interagency instigated
- Investment package prospectus developed
- Pacific Highway bypass and upgrades completed
- Reduced traffic on local roads in Ulmarra, Maclean, Harwood.
- New Grafton Bridge
- New Harwood Bridge allows headroom for boating traffic



WHAT HAS CHANGED SINCE 2009

A range of social and environmental factors have changed since the development of the original Clarence Riverway Masterplan in 2009 including:

Greater engagement with Traditional Owners



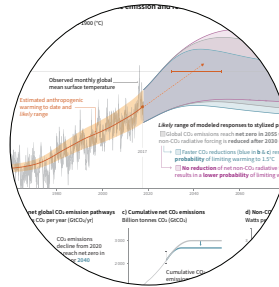
- Genuine desire to make the value of Aboriginal culture of the Bundjalung, Gumbaynggirr and Yaegl people more visible.
- Yaegl people now have confirmed native title from Clarence River to the seaward extent of Yaegl country
- Growing understanding of how the river permeates Aboriginal culture, explaining how the landscape was created and how it must be treated. [2]
- Acknowledgement that many transport routes follow traditional Aboriginal song lines, trade routes and ceremonial paths in Country
- Aboriginal Cultural Officer and CDO at Clarence Valley Council

New infrastructure, access and bridges



- The completion of the Woolgoolga to Ballina section of the Pacific Highway upgrade provides the final link to the Queensland border [3]
- This makes small towns like Ulmarra more pedestrian friendly
- The upgrade facilitates day and weekend trips from South East Queensland
- The new Grafton bridge has provided additional capacity across the Clarence River
- The new Harwood Bridge maintains yacht access under the bridge up the Clarence
- Construction of the Clarence Correctional Centre provides employment for 600 people and supports regional businesses and services.

Climate change impacts and targets



- The Intergovernmental Panel on Climate Change [4] highlights the need to be net zero carbon by 2050
- The Climate Council [5] points to low carbon economy opportunities and a 75% net reduction in emissions by 2030
- Council has adopted a position for 40% reduction in net emissions by 2030, meeting net zero by 2050
- Council has a 50% renewable energy target by 2030, and 100% target by 2050
- Sea levels predicted to rise by 900mm by 2100, [6] impacting riverside communities and lowland farmlands from water table rises and salt incursion. Long term SLR impacts are 1.7-5m by 2300 [7]

Tourism models changes



- The region has a collective brand in 'My Clarence Valley' [8]
- There is a rise in role of social media for tourism information
- The impact of the traditional Visitor Information Centre has declined in favour of mobile and virtual technology
- There's a shift in tourism accommodation channels to online holiday letting and online campsite providers
- Destination NSW and Destination North Coast established to drive regional tourism

Global pandemic impacts

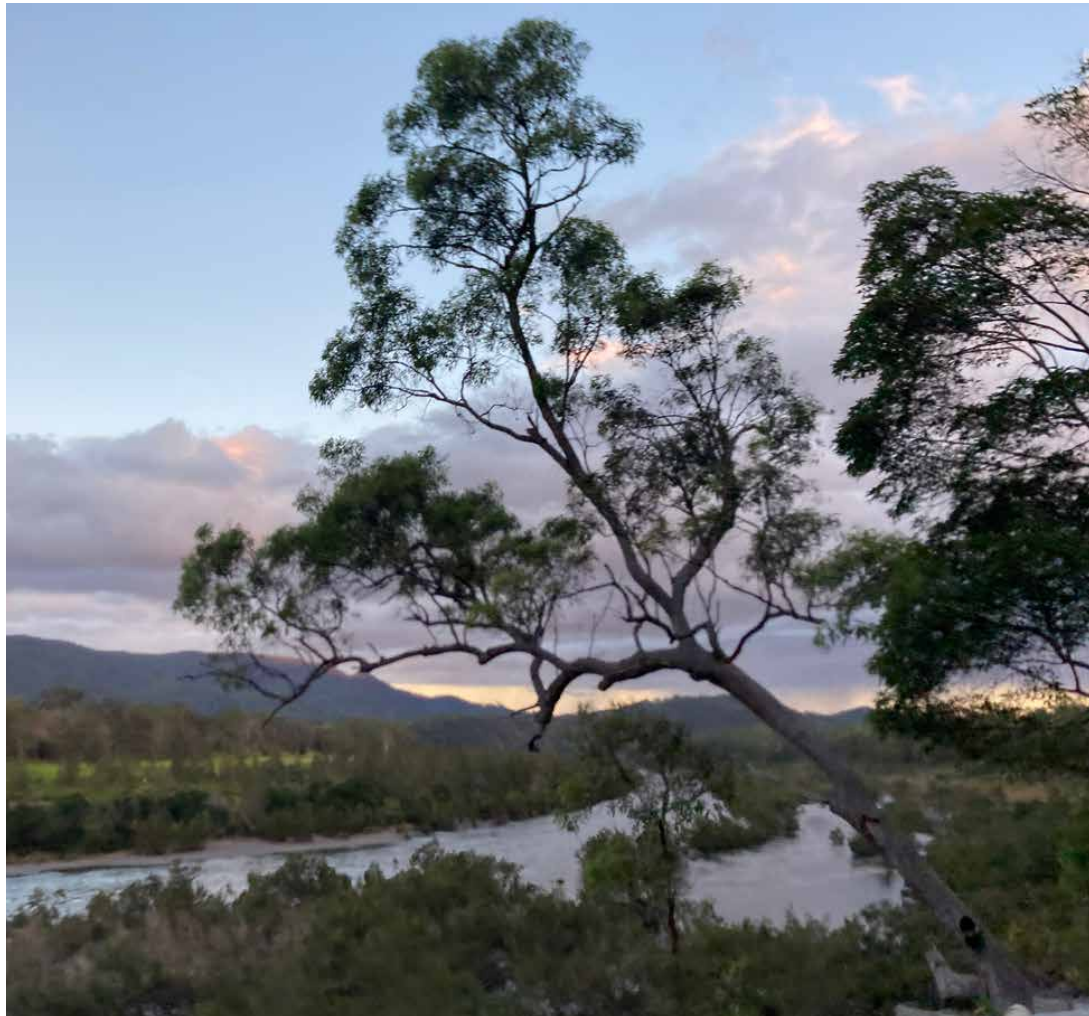


- The social and community impacts of COVID-19 have changed circumstances and perspectives of the Clarence community
- Closed borders has seen a change in migration patterns, with more internal migration and population growth
- The rise in domestic tourism has been in northern NSW's favour, with destinations such as Yamba seeing an increase in popularity
- There is now a wider acceptance of the use of technology
- The value of public open spaces and local recreational resources has increased



The Clarence River Way Master Plan II

VISION



There is a river in the north, a river with a familiar past but with qualities which promise a rich, sustainable future without equal.

It streams free and wild off the range, gathering direction through the foothills to flow wide and deep across the valley's fertile plain. A majestic river, silently guarding the refuge of a hundred islands and flooded wetlands, before surging to life over the bar as it rushes to join the swell of the ocean, to curl around headlands or pound beaches along an unhurried coast.

The waters of the Clarence bind together the life and landscape of its catchment, entire and uncompromised. Long a working waterway serving its productive hinterland, its value to both people and nature ensure that it will thrive as an environment of rare balance – valley and towns where new enterprise, produce, recreation, and scenic beauty respect place and reinforce heritage.

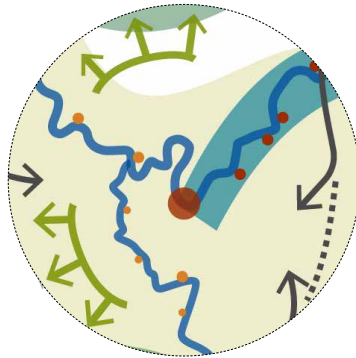
Still an unbroken source of ancient dreaming, this valley has new vitality as a place for sharing stories, fuelling fresh imagination and attracting creative spirits. And at its heart flows the mighty river, pride of its people and their cherished emblem.

To travel The Clarence is to open up to the many moods of the river, understand its landscape treasures and engage with its diverse cultures and attractions; to journey with the luxury of time and independence as the river brings rewards and pleasure today, as well as keen anticipation of the next visit.

STRUCTURE

The Clarence - River Way Master Plan II is structured in three linked sections that cover the where, how, and when of projects and programs for the next decade.

STRATEGIC INTENT



(WHERE)

A 10 point plan of strategic intent defines the geographic spread and focus of the master plan actions.

For this Master Plan II version, there is a refocusing from the river and coast to the regions and 'upriver'.

OBJECTIVES AND STRATEGIES



(HOW)

The Master Plan's specific objectives and strategies 'how to do it' are structured around five visitor oriented questions:

- How do visitors know about you?
- How do they get here and get around?
- What is there to do when they are here?
- What is the quality of their experience?
- How is it all managed?

IMPLEMENTATION



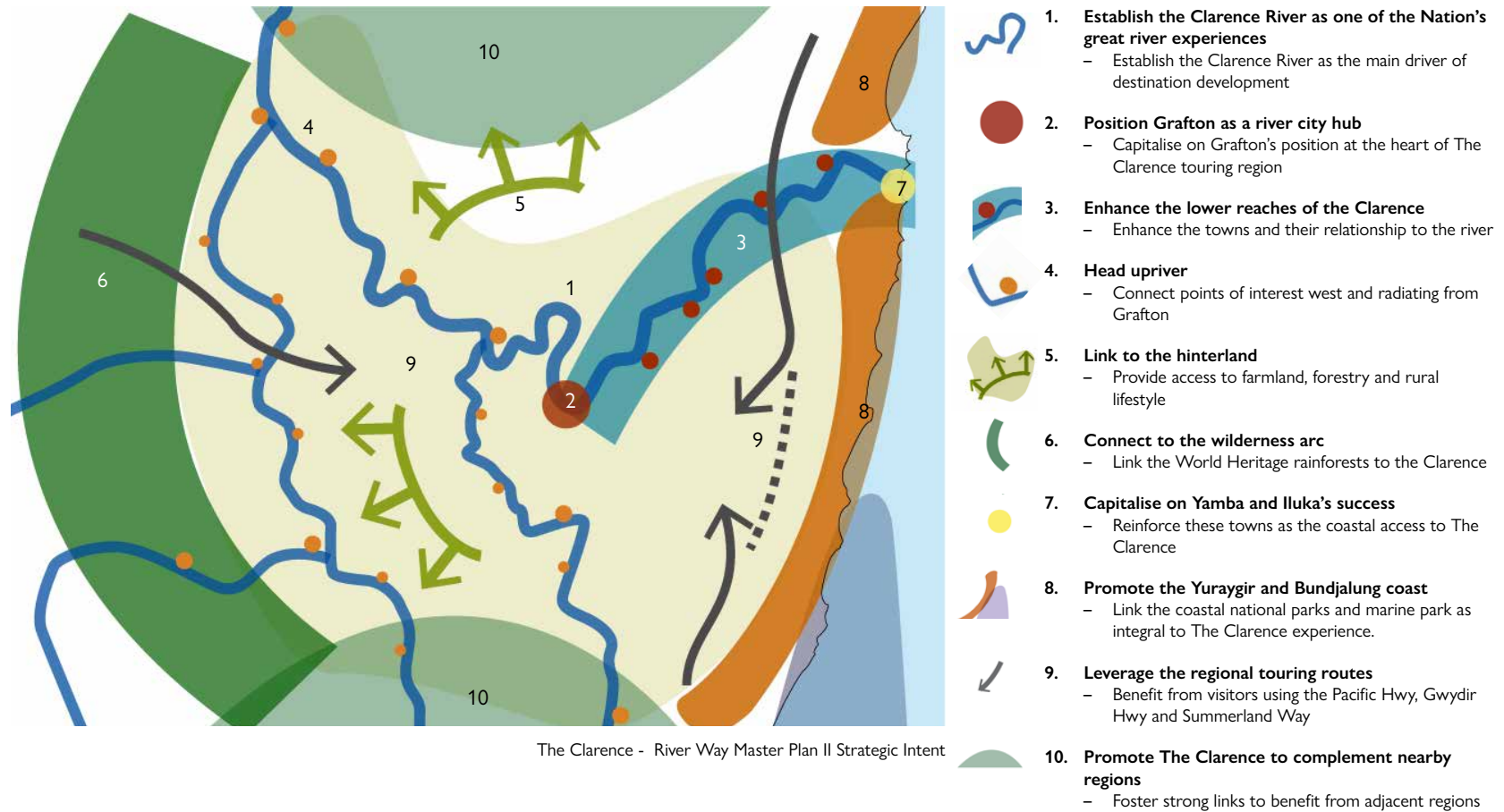
(WHEN)

To prioritise distribute valuable resources and effort, an action plan and program is recommended based on:

- Planning, management and co-ordination with support for innovation and investment
- Upgrading infrastructure, access and training to ensure visitor options and expectations are met
- Promotion and marketing

STRATEGIC INTENT

The master plan is the combination of many interrelated actions spread over a large geographical area. The top 10 ideas of strategic intent are shown here distributing actions and benefits throughout The Clarence.



The Clarence - River Way Master Plan II Strategic Intent

1. ESTABLISH THE CLARENCE RIVER AS ONE OF THE NATION'S GREAT RIVER EXPERIENCES



The Clarence River is Australia's second largest river after the Murray River. The scale of the Clarence River is unrivalled in the Northern Rivers. It is a highly valuable natural resource and represents a key competitive advantage.

Its value and tourism potential is now being recognised, and development is once again turning to face the river.

It is essential that this valuable resource be protected and managed well – without it, all the other initiatives will have limited relevance and beneficial impact.

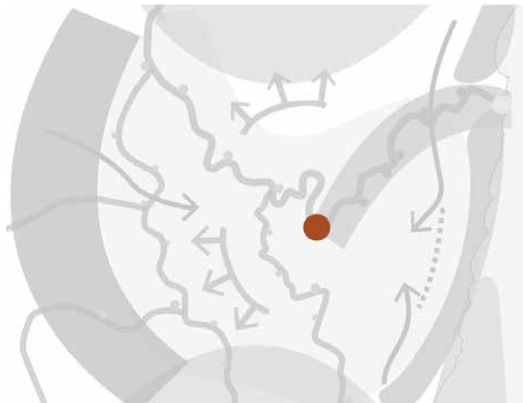
A co-ordinated and integrated approach is needed to planning and managing the waterway and its environs. As part of this approach, the community and industry need to be engaged. Public and private sector investment should also be fostered and encouraged.



OPPORTUNITIES

- Re-establish a centralised point of management by through The Clarence inter-agency, for example involving Clarence Valley Council, National Parks and Wildlife, Traditional Owners, Maritime and Fisheries, and Destination North Coast.
- Facilitate a marine industry cluster in the lower reaches of the Clarence to establish the Clarence River as a key boating centre of the east coast.
- Update the Recreational Boating operational plan to guide the strategic and staged implementation of increased river front access.
- Review road reserves and crown land parcels for opportunities to facilitate river access.
- Continue to engage the community in improving understanding and appreciation of the river.
- Ensure development control plans reflect the Clarence community and visitor values
- Encourage private sector investments in riverside infrastructure through the preparation of development of investment packages and prospectuses.
- Continue the community and arts strategy for the river to reinforce the Clarence River Way themes, values and principles.

2. POSITION GRAFTON AS A RIVER CITY



Grafton is the original trading capital of the river, and is strategically placed centrally within the catchment. Virtually all local roads lead to and from Grafton. Clarence Valley Council have adopted a position for Grafton to be reinstated as a Regional City under the NSW planning hierarchy.

Grafton can capitalise on its position as a river city in the heart of the Clarence. With good quality architecture and facilities, Grafton is an ideal starting point for visitor journeys. By positioning Grafton as a tourist hub around the concept of a 'river city', it can become an inland alternative destination to Yamba on the coast.

The upgraded Regional Gallery and newly accredited Visitor Information Centre located in the Gallery help raise Grafton's profile and position in the heart of the Clarence region. Grafton should be seen as a launching pad to encourage tourism dispersal from Grafton's centre further upriver and downstream.

Grafton is earning a name for itself as a Jacaranda city and event town. By becoming a destination town all year round, the ebbs and flows of visitation can be evened out. Grafton could benefit from extended operational hours such as evenings, public holidays, Sundays and during events.

The Clarence River is a year-round asset, and Grafton is only now starting to see the river front address as a tourism attraction.

Like most of the townships and villages in the Clarence, Grafton also has a poor sense of arrival - particularly through South Grafton.

The quality of service delivery and presentation of retail and commercial areas for tourism are also below market expectations, with a lack of high quality restaurants, cafes and accommodation. Accommodation options are in short supply during peak times, are not family friendly and don't entice people to stay.

OPPORTUNITIES

- Continue to reorient Grafton and South Grafton towards the river - currently underway through the Grafton Riverfront Precinct Plan.
- Simplify decision making and create a sense of arrival, gateway statement and enhance first impressions of Grafton from the Pacific Highway.
- Continue investment in the cityscape mainstreet programme for the CBD, primarily with Prince Street for its waterfront linkage and Fitzroy Street for its gateway arrival first impressions.
- Promote the development of a waterfront precinct adjacent the town centre. Focus on the redevelopment and vitalisation of the core river edge from Queen Street to under the Grafton bridge.
- Improve the presentation of retail, commercial and civic areas for tourism.
- Encourage extended trading hours for restaurants and cafes, particularly during events, with temporary outlets in the riverside precinct.
- Facilitate investment in new infrastructure and improve accommodation presentation levels to meet expectations of target markets.
- Through negotiation with private land holders investigate options to provide safe public waterfront access or easements that respects privacy and security.
- Improve public access to the waterfront through existing public open space, emphasising walking and cycling circuits that connect the city parklands.
- Encourage private operators to consider bike hire and kayak hire attractions as a means of exploring the town and its river.

3. ENHANCE THE LOWER REACHES OF THE CLARENCE



The townships of Ulmarra, Maclean, Harwood, Lawrence, Brushgrove and Iluka on the lower reaches of the Clarence are valuable waterfront assets and provide many of the lower reaches attractions. Geographically they create a river corridor linking the two anchor destinations of Yamba and Grafton.

The diversion of the Pacific Highway away from these towns has been a catalyst to reinvigorate these township hubs. Access to and from the river along this stretch is also improving with new boating infrastructure such as pontoons, jetties and boat ramps.

As part of this renewal, there is a need to create a sense of arrival into the townships and villages, and improve the quality of presentation of commercial areas for tourism.

The intent should not be a defined a single Big River Way tour or drive, but create a touring region that identifies the range of attractions for visitors to choose their own itineraries and routes. This is for both banks of the Clarence River and riverine landscape.

OPPORTUNITIES

- Continue to increase water based access as a priority.
- Provide a range of land/water interface access points along the river allied to the main townships and tourist nodes between Yamba and Grafton.
- Develop a network of a river based hubs that integrate land based attractions with river front access.
- Investigate options for additional boat ramps and marine infrastructure for commercial fishing.
- Develop the tourism appeal of the riverside towns by facilitating investment in a range of accommodation, food beverage and entertainment options for key visitor hubs.
- Co-ordinate promotion and interpretation of points of interest in the lower reaches eg local museums, galleries and libraries.
- Continue to develop pedestrian links and access to the water particularly through improvements to publicly owned road reserve lands particularly in townships and villages.
- Promote Tourist Route 22
- Develop a viable cycling route along the Big River Way.
- Invest in signage improvements at key junctions and turn offs.
- Develop a training package for businesses in the Clarence region, addressing experience delivery, interpretation and business presentation.

4. HEAD UPRIVER



There are many 'hidden gems' in the Clarence region west and north of Grafton that offer novel customer experiences for visitors. However they are difficult to find, and many lack any form of interpretation to explain their significance. Much of the area is private land, making it difficult to access or manage for tourism values.

Accommodation, food and beverage options are also scarce upriver, and are not primarily tailored to tourism needs.

The natural settings upriver are intrinsically linked to the heritage of the Aboriginal people, offering a connection for visitors to explore the rich culture of its first peoples.

There is a need to link the Clarence's attractions and precincts into a network of positive experiences and sustainable assets.

OPPORTUNITIES

- Link the remote attractions and precincts upriver into a network of experiences for tourists.
- Tell the story through improved interpretation and wayfinding signage for points of interest such as Dalmorton and the historic tunnel cut through solid rock.
- Work with Traditional Owners and Crown Lands to determine how to best to manage assets on restricted or private land.
- Link the visitor experience and understanding to the Aboriginal story.
- Investigate townscape improvements in hinterland townships such as Glenreagh, Copmanhurst and Coutts Crossing.
- Investigate opportunities for protecting, viewing and interpreting the Platypus colony in Nymboida.
- Encourage inward investment from private operators offering food and accommodation options.
- Identify suitable camping areas and determine the best way to manage these sites, including the option of Council-operated sites.
- Package experiences with canoe and kayak attractions.

5. LINK TO THE HINTERLAND



The hinterland of the Clarence is valuable for its scenic qualities, where the natural beauty of the broad expanses provide a prime source of appeal for visitors.

The hinterland supports primary industries that add value and character to the Clarence such as sugar cane, macadamias, blueberries, beef and timber. Agriculture and forestry not only provides employment, but contributes to the lifestyle that draws many people to live in the Clarence region.

These industries have the opportunity to contribute to tourism through the agritourism initiatives such as farm stay accommodation, farm gate activities and events.

Likewise, the hinterland can be brought to the towns through farmers markets and local produce being sold in the food and beverage outlets of the Clarence.



OPPORTUNITIES

- Work with industry on sustainability issues that effect the long term health of the river catchment.
- Put the Clarence region on the map as a regional food powerhouse by promoting a Paddock to Plate program and working with local suppliers and producers to improve continuity of supply.
- Tell the sugar cane story through interpretation, and retain cane land under productive agricultural use.
- Continue to support the Yamba Farmers Markets and Grafton Twilight Markets as a showcase of local produce.
- Support farm owners wishing to diversify into agritourism.
- Leverage opportunities to connect to primary producers via specialist marketing advisors such as "Straight to the Source".
- Make it easier for visitors to discover the food and produce of the Clarence through online platforms such as www.northernriversfood.org/harvest-food-trail

6. CONNECT TO THE WILDERNESS ARC



To the west of the Clarence region on the high country along the Great Dividing Range is an arc of National Parks and World Heritage Rainforest areas, forming the edge of the catchment.

Washpool National Park and Guy Fawkes River National Park are described as peaceful places of steep gorges, clear waters and magnificent tracts of undisturbed ancient rainforest.

There are opportunities to draw visitors from the coast through the Clarence region to wilderness arc. Walks can be supplemented with overnight stays in the various national park campgrounds. National Parks now have pre-booking for their campsites, offering confirmation of places and helping to manage popularity during peak times

OPPORTUNITIES

- Engage with National Parks & Wildlife Services, Traditional Owners and Forestry Corporation for improved access routes to the wilderness areas.
- Promote the Clarence region as a launching pad for day trips to the national parks.
- Develop investment options for commercial development opportunities in National Park areas.
- Develop education and interpretation programs that highlight wild landscape and riverine interdependence and integration.



7. CAPITALISE ON YAMBA'S AND ILUKA'S SUCCESS



The beaches at Yamba and its boating facilities have established is as one of the main tourism centres of the region. Yamba and Iluka - in their different character but complementing locations - should capitalise on the coastal entrance to the Clarence, encouraging tourism dispersal from the coastline to upriver.

Attractions and experiences like the Yamba Farmers and Producers Market is a prime opportunity to promote the wider offering of The Clarence to visitors and reinforce support for local producers.

Capitalising on Yamba's existing tourism popularity, port infrastructure and market awareness can have a halo effect further upstream.

As part of a eastern seaboard regional harbour network, Yamba has the potential to attract regional boating. This needs to be carefully managed to ensure visitor boats and cruises are of an appropriate scale and capacity for the Clarence region.



OPPORTUNITIES

- Promote and develop the port facilities as part of a regional harbour network. Maintain the port as a boutique port.
- Provide opportunities for the mini cruise market and develop the boutique port to facilitate regional and international boats with immigration /customs facilities.
- Expand regional shipbuilding and repair facilities at Yamba by facilitating investment, and promoting the development of a marine industry based cluster.
- Maximise visibility of the water from entry roads and the town centre along the visual corridors formed by road reserves down to the waters edge.
- Improve sense of arrival into town through Development Control Plans and street tree planting on Yamba Road from Osprey Drive to the CBD.
- Provide continuous pedestrian and cycle waterfront pathways.
- Retain and protect the natural saltmarsh, wetlands and mangroves which form a spectacular natural gateway into Yamba from Palmers Island.
- Build upon the presentation of the shops and business in town for maximum returns from key visitor markets.
- Continue to promote events that raise awareness of and celebrate the port activities and the river network.

8. PROMOTE THE YURAYGIR AND BUNDJALUNG COAST



The Yuraygir Coast is the longest stretch of protected coastline in NSW. On the ocean side is the Solitary Islands Marine Park and islands. The Yuraygir Coastal Walk is on Gumbaynggirr country (in the south) and Yaegl country (in the north). The walk passes along beaches and rock platforms, campgrounds and through the villages of Brooms Head, Minnie Water and Wooli.

Bundjalung National Park north of the Clarence River is a mosaic of river landscapes, beach and freshwater lagoons. Both the Yuraygir and Bundjalung National Parks should be seen as the coastal edge to the wider Clarence region.

As a continuous wild coast and nature reserve, these landscapes complement the high wilderness arc bounding the west catchment. Together they endorse and characterise The Clarence as a whole place of rich, natural diversity, productivity, culture and experience.



OPPORTUNITIES

- Capitalise on the Yuraygir walk and position as a defining quality of the Clarence coast.
- Work to create a continuous connection between the Yuraygir Coastal Walk with Bundjalung National Park.
- Investigate options to improve pedestrian connectivity across the Wooli River and Sandon River.
- Work with Traditional Owners to develop guided tours and walks on country, promoted through platforms such as welcometocountry.com.au.
- Tell the Gumbaynggirr, Bundjalung and Yaegl story through interpretation along popular areas on the coast.
- Work with National Parks and Wildlife Services for the investment in visitor facilities and the promotion and marketing of the Marine Park.
- Cross-promote the tourism activities on the coast with complementary activities further inland eg fishing, kayaking, bushwalking and camping.

9. LEVERAGE THE REGIONAL TOURING ROUTES



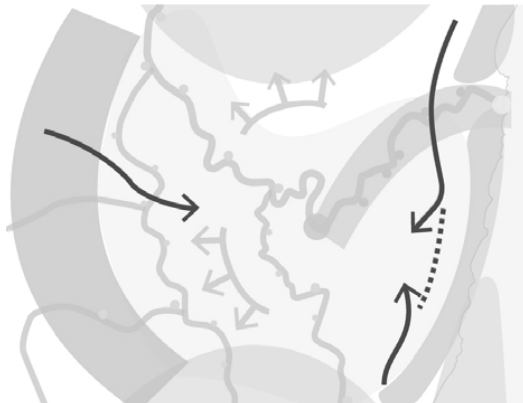
Road travel is the primary way that visitors arrive in the region, and visitors tend to know The Clarence by its relationship to the Pacific Highway (Clarence Valley Economic Recover Strategy 2021). There is therefore a significant opportunity to capture and capitalise on visitors via the Pacific Hwy, Gwydir Hwy and Summerland Way touring routes.

The upgraded and diverted Pacific Highway has increased interstate connectivity between NSW and Qld, and increased local connectivity between.

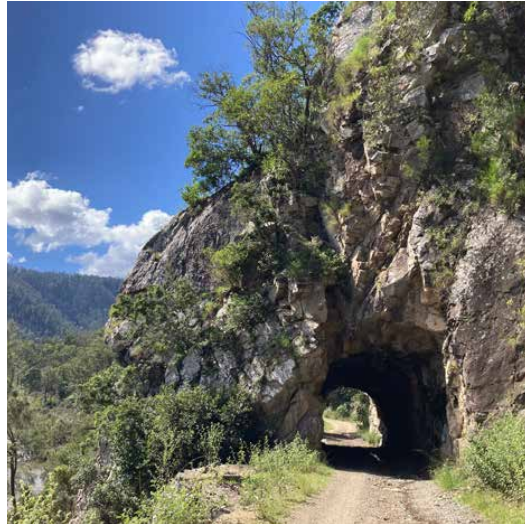
Importantly, the new bridges at Harwood and Grafton provide access to sailing boats up the Clarence River.

OPPORTUNITIES

- Leverage new and existing road infrastructure to the tourism assets of the Clarence.
- Provide information points about The Clarence at highway rest stops both within and on approaches to the region.
- Ensure highway entry and exit points are well sign posted on feeder routes.
- Promote small tours, local services and points of interest as a linked network, building a touring region.
- Work with Destination NSW and Tourism Australia to develop, link and promote self-drive itineraries.



10. PROMOTE THE CLARENCE REGION TO COMPLEMENT NEARBY REGIONS



The Clarence is well equipped to thrive as a tourist region in competition with and complementing other nearby tourist drawcards. There are opportunities to support and gain leverage from other allied attractions such as the Northern Rivers or Dorrigo/Bellingen/Waterfall Way, extending visitor stays as mutual benefit.

There is an opportunity to promote The Clarence as a diverse playground for the South East Queensland market, particularly given the proximity and reduced travel times via the new Pacific Highway.

OPPORTUNITIES

- Promote the Clarence region with its coastal, riverine and hinterland amenity.
- Continue to support the consistent brand for The Clarence, basing the river at its heart.
- Promote links to adjacent regional assets and activities through Destination North Coast.





Objectives and Strategies

A. THE IDENTITY OF “THE CLARENCE”



How is the Clarence region perceived, how do visitors find out about the river, valley, hinterland and coast, and how does it fit within an extremely busy and competitive regional tourism marketplace?

SUMMARY ISSUES

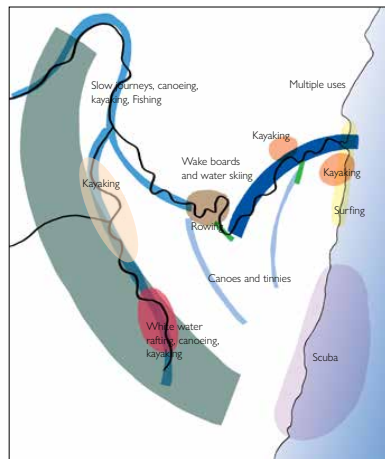
The Clarence River is one of the great waterways of Australia and its scale is unrivalled in the region. It forms the core of the region's identity and provides the opportunity to leverage its appeal to the greater region.

- The “My Clarence Valley” brand has established a clear identity for the region. The co-ordinated suite of marketing material and brochures makes it easy for visitors to choose places to go and things to do in the Clarence region.
- Much has been done to deliver infrastructure to support these opportunities over the last decade, such as pontoons, jetties, and primitive river camping. There is now the opportunity to further build upon these assets, and extend into the regions.
- The Clarence River should be seen and promoted as one of the Nations Great River experiences
- Despite all its qualities, if you search “River holidays Australia” six out of the top 10 searches are for the ‘Mighty Murray River’, some for the Hawkesbury River, and none for the Clarence River. Despite all the opportunity, there are only three houseboats on the River.
- Grafton is a key potential tourism hub located in the heart of the Clarence region, but still has a poor identity as a tourist destination.
- There is a need to improve the wider attractions and precincts of the Clarence region into a network of experiences, dispersing visitors from the key attractions of Yamba and the lower river.
- Changes in the way accommodation is searched and booked means there are promotion opportunities with owners of accommodation promoted through online holiday letting and online campsite providers.

CLARENCE RIVER IDENTITY - OBJECTIVES

- A1 To reinforce the Clarence River and its catchment as a distinctive place on the northern coast of NSW and Australia**
- A2 Build upon and simplify the regions identity to “The Clarence”**

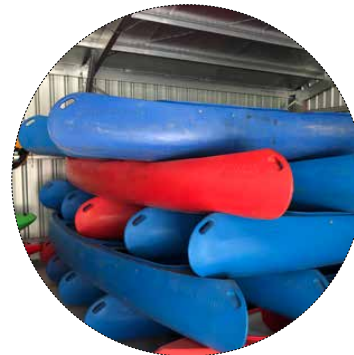
A1. To reinforce the Clarence River and its catchment as a distinctive place on the northern coast of NSW and Australia



A1.1. Promote the Clarence River as one of the nations “Great River Experiences”

Continue to develop and promote all of the key river activities of the Clarence River to make it seen as **the** place for:

- World class white water rafting/ canoeing and still water canoeing / kayaking.
- Competitive rowing.
- Premier waterskiing and wakeboarding (in line with the Clarence River Erosion Management Plan).
- River fishing including Bass.
- Riverside activities, dining events and festivals.
- River sailing and cruising.
- House boating.
- Unique river based tours and activities.
- Promote allied activities including surfing and scuba diving.



A1.2 Extend the region’s wider appeal and disperse visitors

- Develop the Clarence attractions to better distribute visitor’s throughout the Clarence.
- Prioritise the geographic development of areas as outlined in the 10 point plan of strategic intent.
- Develop itineraries for attractions similar to that of www.seqfoodtrails.com.au.



A1.3 Encourage packaged local experiences

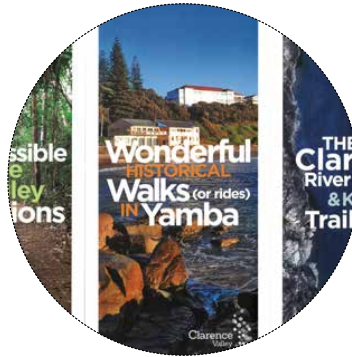
- Continue networking and linking of like products and complimentary services.
- Develop and expand Clarence tourism and hospitality clusters
- Encourage businesses to promote deals on accommodation recreation and tourism options.
- Work with the wider range of operators in tourism industry, including online accommodation platforms



A1.4 Improve regional cross-selling

- Consider Highway rest stop information booths and maps at critical locations
- Foster regional cross promotion.
- Continue to work with Destination NSW to promote the activities in The Clarence and ensure up to date information is available. For example on the Coast To Country Road trip. <https://www.visitnsw.com/things-to-do/drives-and-road-trips/coast-to-country>.
- Work with Destination NSW and Tourism Australia for cross promotional opportunities.

A2. Simplify and promote the regions identity as “The Clarence”



A2.1 Continue to refine the brand identity for “The Clarence”

- Build upon the single brand established for the “My Clarence Valley” and consider simplifying it to “The Clarence”
- Undertake ongoing brand management for long-term maintenance/brand integrity.
- Continue to build upon marketing campaigns centred around “The Clarence” including, the Jacaranda campaign, My Clarence Valley, Guide to happy camping, Yuraygir Coastal walk etc.
- Continue to update the quality marketing collateral tailored to identified visitor markets and linked to attractions in “The Clarence”.
- Continue to ensure consistent placement at Ballina and Coffs Harbour Airports, local hotels, motels, B&B
- Co-ordinate the naming terminology and branding of “The Clarence” in partnership with Visit NSW.
- Develop a resource and training package for tourism industry operators.

A2.3 Develop “The Clarence” as a domestic/international market ready product.

- Target and work with accommodation owners to provide printed marketing collateral for guests.
- Work with regional and local tourism entities to establish an efficient and coordinated marketing approach
- Leverage off Angourie and Yamba as established destinations with market awareness and growing profile.

A2.4 Coordinate long term planning and destination management for the region.

- Focus planning, development and management effort and resources to build on existing strengths and drive significant competitive improvement, positioning and visitation to the Clarence.
- Facilitate private sector buy in for the region.

B. WHAT TO SEE AND DO - ATTRACTIONS AND DESTINATION DEVELOPMENT



What attracts visitors to the region and what is there to do in the Clarence Valley? There are wide ranging attractions including the rivers, the coast and mountain hinterland. There are also a wealth of cultural assets, regional events calendar, as well as activities and experiences available.

SUMMARY ISSUES

- The region has great natural assets, with 400km of wild natural river supporting a huge variety of birdlife, wilderness and world heritage areas, marine parks and beaches.
- The health of the river is important given its intended role as a key destination driver, so this resource needs to be protected
- There are strong cultural assets in terms of the visual and performing arts, artists, galleries, libraries and museums, recently improved with the extension of the Grafton Regional Gallery.
- There are a large number of events and potentially too many small events, lacking co-ordination, and with some popular events in need of substantial redevelopment.
- There is a strong history of active use of the river, including boating and industry linkages to build upon. There are visible timber derricks remaining on the river and 59 known shipwrecks in the river. [NSW Government Heritage office. 1996. Shipwreck heritage of the Clarence River].
- Strong Aboriginal culture and a desire of Aboriginal people to be part of the way forward.
- While the river should be the key promotional driver, there are also non-river related activities and attractions including the National Parks, World heritage areas, historic railway and timber related activity that can contribute to visitor opportunities once on the ground in the Clarence.

Attraction and destination development - objectives

- B1 Establish the river as the foundation asset in the Clarence region.**
- B2 Build upon the whole catchment including mountains, hinterland and coast.**
- B3 Promote cultural tourism that links to the river and reflects a sense of place.**
- B4 Build upon Aboriginal cultural tourism.**
- B5 Reinforce the river towns that are the key tourism and service hubs for “The Clarence”**

B1 Establish the river as the foundation asset in the Clarence.



B1.1 Protect the resource.

- Protect the resource and the health of the river and fish habitat by adopting an holistic approach to the river management and its competing uses through integrated catchment management.
- Build upon existing river management, estuary management and riverbank management plans
- Refer also to actions listed in objective E2.



B1.2 Identify river related investment opportunities.

- Determine feasibility of
 - River based hotel/pub tours like Grafton Ulmarra, Maclean, Brushgrove, Harwood, Lawrence, Yamba and return.
 - Mixed use commercial opportunities such as restaurants / bars/ cafes/ retail.
 - Riverside accommodation such as farm stays and camping/glamping
 - Water based transport options including river taxi, river ferry and, float plane services



B1.3 Encourage river use and appreciation.

- Develop resident awareness, ownership and stewardship through community river festival and arts projects.
- Encourage water based activities from boating through to fishing and link to a healthy lifestyle, recreational and relocation programmes.
- Promote interpretive opportunities that tell the stories of the river through the proposed themes.
 - River cruise and/or paddle steamer tours (possible restored or replica industrial heritage boat).
 - Emission friendly transport hire such as bikes, ebikes and scooters.
 - Specialist cruise boats.
 - Historic timber boats / boat building facilities.
 - Boat hire options including kayaks and house boats.
 - Equestrian trails.
 - Re-establishing the white water course in Nymbodia.

B2 Build upon the whole catchment including mountains, hinterland and coast



B2.1 Improve access to remote areas.

- Identify “must see and do natural attractions” particularly in the upper catchment, that have market appeal and act as a draw card into upper catchment.
- Develop opportunities to extend access to the range of walks within National Parks, State Forests and Reserves. Provide opportunities that cater for short walks, day walks and overnight walks.
- Promote provision of accessible short walks that have wider appeal than specialised long treks.
- Work with NPWS to improve connectivity to existing parkland that presently has limited access.
- Improve visitor facilities including picnic tables, toilets, lookouts, boardwalks, signage and interpretation in key National Parks and regionally significant sites.
- Improve visitor information systems and monitoring.
- Facilitate the development of commercial nature based tourism operations within National Parks. Operations should be low impact, low scale and not rely on extensive infrastructure assets to operate.
- Develop a series of ‘iconic’ mountain bike tracks linked to visitor infrastructure hubs and accommodation.
- Encourage assessment of establishing low impact, low key, high yielding, commercially run nature based tours in World Heritage and National Park areas. Such facilities might be akin to the Bay of Fires Lodge in Tasmania, which is accessible by walking only.
- Develop and promote the bird watching potential of the Clarence.
- Promote the recreational fishing potential of the River and upper reaches. See also item B 1.1
- Promote the “wilderness arc” surrounding the valley through awareness and greater access.
- Investigate the options for viewing and interpreting the Platypus population on the upper reaches of the river.
- Provide additional riverside access facilities for the upper reaches as outlined in C2. Promote the region as the premier still water and white water rafting, canoeing and kayaking destination in Australia.

B2 Build upon the whole catchment including mountains, hinterland and coast

**B2.2 Improve understanding of the mountain, hinterland and coastal relationship to the river.**

- Link the river through experiences and stories using the themes for interpretation and information. For example timber from the hinterland played an important part in the rivers development from ship building to wharfs.

**B 2.3 Promote the Yuraygir and Bundjalung Coast**

- Ensure the Yuraygir and Bundjalung National Parks are seen as the coastal edge to the wider Clarence region.
- Work to create a continuous connection between the Yuraygir Coastal Walk with Bundjalung National Park.

B3 Promote cultural tourism that links to the river and reflects a sense of place



B3.1 Develop an events action plan

- Develop and promote a festival that celebrates and focuses upon the Clarence and its waterway network.
- Reviews major events and the yearly calendar to streamline and maximise the regional value and leverage provided by events.
- Include a river based activity on the programme for events to provide a link to the river and reinforce the Clarence region as a river destination.
- Develop appropriate events outdoors that make use of the climate.



B 3.2 Coordinate heritage assets

- Identify, document and manage cultural landscapes within the region, from significant to local importance.
- Review heritage and value of local sheds.
- Manage the quality of historic townships such as Ulmarra and Maclean through appropriate planning controls. Development should be sympathetic to the character of place.
- Manage and enhance built fabric assets in Grafton, through a main street programme.
- Manage and protect the ferry crossings for their local and tourist value.



B3.3 Encourage sports tourism focused and in harmony with the river

- Ensure that sporting events have some element of the programme that reinforces the river themes
- Manage user conflicts and environmental conflicts through balanced planning and management.



B 3.4 Support the creative sector

- Encourage river arts trail through regional art galleries
- Investigate the feasibility of implementing a river sculpture programme.
- Investigate a curated programme like "Sculpture by the Clarence" that provides a seasonal arts attraction.
- Examine the feasibility of a river stage.
- Support creative commercial practitioners to establish the Clarence region as a creative hub.
- Revisit the Clarence Cultural Program.

B4 Build upon Aboriginal cultural tourism



CONNECTING TO COUNTRY

Constant change requires us to continuously re-imagine our way of living. And this way of thinking about renewal and change requires leadership and willingness to challenge business-as-usual practices within government.

- By working within a designing with country framework there is a commitment to helping support the health and wellbeing of Country by valuing, respecting, and being guided by Aboriginal people, who know that if we care for Country – it will care for us.

Image source: <https://www.governmentarchitect.nsw.gov.au/resources/ga/media/files/ga/discussion-papers/draft-connecting-with-country-framework-2020-11-12.pdf>



B 4.1 Develop Aboriginal cultural tourism as a continuous culture related to the river.

- Work with Traditional Owners to discuss river and water cultural management opportunities for lands under native title. Promote the idea of a river with 100 islands.
- Develop options around Ulgundahi Island and market garden.
- Care for country with protection of significant sites.
- Train through TAFE for interpretation delivery.
- Examine feasibility of safari camps, integrated tours with a bush tucker meal food options.

Artwork: Francis Belle Parker: River to Sea exhibition. Grafton RegiojnaRegional Gallery Acrylic on Linen.



- Promote the Lower Clarence Aboriginal Tourist Site Drive highlighting sites of significance to the Yaegl people.
- Build upon the Yuraygir Coastal walk as an attraction. Promote stay and walk opportunities.
- Assist in the development and promotion of more market-ready Aboriginal cultural tourism products in “The Clarence” which provide enriching experiences for visitors.
- Examine feasibility of integrated Aboriginal tours using a platform such as welcometocountry.com.au

Image source Visit NSW: <https://www.visitnsw.com/things-to-do/aboriginal-culture>



B 4.2 Ensure Aboriginal culture is a vehicle for community and economic development.

- Investigate feasibility of carbon trading reforestation projects focused on the river.
- Liaise with local Aboriginal communities of the Bundjalung, Gumbaynggirr and Yaegl people to promote arts, interpretation and storytelling of the river.
- Investigate Aboriginal cultural burning

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - YAMBA / ILUKA

Build upon Yamba and Iluka’s success as the coastal and port hub for the Clarence region.



River edge revitalisation

- Maintain marine / pontoon infrastructure within close proximity of the town centre, River Street and Yamba Street.
- Provide continuous pedestrian waterfront pathways.
- Promote events that raise awareness of the port and the river.



Industry development / marine cluster

- Promote and develop the port facilities as part of a regional harbour network. C1. Maintain as a boutique port.
- Provide opportunities for the development of the mini cruise market.
- Continue to Promote the “Clarence Marine Precinct” as regional shipbuilding and repair facilities at Yamba as part of a marine industry cluster.
- Explore opportunities to expand the marina precinct to include mixed use commercial and retail opportunities (restaurants/bars/cafes/retail),



First impressions

- Improve sense of arrival into town through DCP controls and street tree planting on Yamba Road from Osprey Drive to the CBD.
- Retain and protect the scenic qualities of the natural saltmarsh, wetlands and mangroves which form a beautiful arrival approach into Yamba from Palmers Island.
- Maximise visibility of the water from local roads. Develop water based access from road reserves.



Quality of product and service delivery (see D1.2 and D1.3)

- Build upon the presentation of the shops and business in town.
- Undertake a streetscape upgrade program in line with previous recommendations to enhance pedestrian accessibility, between the river beaches and accommodation and CBD.
- Promote water based recreation options and packages.
- Promote the successful cafe culture of Yamba and Angourie.
- Support the Yamba Farmers and Producers Markets

Image source: <https://www.clarence.nsw.gov.au/page.asp?F=RES-DRZ-38-52-53>

Image credit: <https://thebrownpaperbag.com.au/eat-here-leche-cafe-yamba/>

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - YAMBA / ILUKA



Events, culture and activities

- Extend cycle/walkways/boardwalks – linking Yamba Port to Angourie Beach.
- Examine the feasibility of permanent outdoor and river based events infrastructure within Ford Park.
- Install public art and interpretation to tell stories of the river and links to the coast.
- Investigate the feasibility of establishing a biennial outdoor public art and sculpture festival. Possible locations (Yamba to Angourie Beach, Yamba to Maclean).



- Work with local surfing industry to identify culturally appropriate opportunities for tourism development around the Angourie National Surfing Reserve.

ILUKA



River edge revitalisation

- Upgrade the public domain and setting to the existing marina.
- Investigate opportunities for marina development linking working fishing port, fishermans co-operative and commercial related uses and an improved quality of setting to the precinct.
- Further develop the coastal walk from the ferry terminus to Moriarites Wall.

Streetscape revitalisation

- Undertake a street tree planting programme.
- Promote development in a manner that reflects local character and scale.



First impressions

- Protect the quality of the bushland arrival drive into Iluka. Open up the vista to the water at the end of Owen Street through limited strategic canopy lifting or tree removal. Upgrade the road reserve public open space that forms the end of Owen Street.

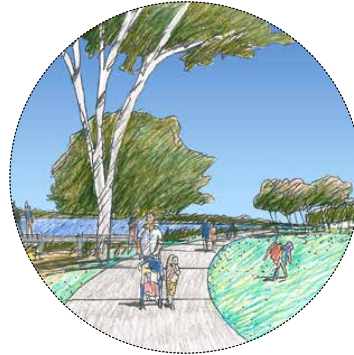
B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - GRAFTON

Reposition Grafton as the “River City” – a tourism destination in its own right.



Focus on the Clarence River

- Any redevelopment or new development should recognise the river as a key asset and focus upon the river.
- Re orient the city to the river, including both Grafton and South Grafton.
- Upgrade the riverfront with implementation the recommendations of the Grafton Waterfront Precinct Plan.
- Investigate opportunities to integrate civic, public, education and religious institution building infrastructure to facilitate public use of waterfront.
- Look at options for development of the State Rail Authority land on the rivers edge as public parkland.
- Examine options for Susan Island trips/ walks. Consider also bat colony watching/interpretive opportunities.



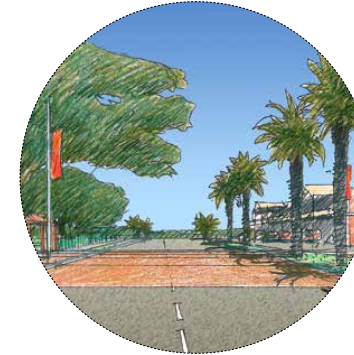
Riverfront boulevard

- Provide a continuous pedestrian access on the riverfront consistent with Grafton Waterfront Precinct Plan. Seek to extend those links east and west of the city centre.
- Ensure clarity to users that this is publicly accessible land.
- Council to work towards waterfront acquisition or public access rights of water front land to ensure continuous pedestrian connections, including the residences on Fitzroy Street.
- Provide rest stops, seats, tree canopy cover and lighting in accordance with the Grafton Waterfront Precinct Masterplan
- Provide access points to physically get to the water at regular points along the riverside walkway, including fixed wharfs and pontoons consistent with the Grafton Waterfront Precinct Plan.
- Provide a small pontoon facility down stream of the Grafton bridge on the northern side, to facilitate easy short term embarking /disembarking access for several boats to encourage visitation to



Memorial Park

- Upgrade Memorial Park consistent with the Grafton Waterfront Precinct Plan.
- Remove clutter associate with levee, provide new access point and seating platforms down to the river.
- Incorporate interpretive stories about the river.
- Prioritise community or riverfront activation purposes for ongoing use or leases for 1 Duke Street.



Streetscape revitalisation

- Develop a mainstreet programme to build upon the city’s strong heritage architectural fabric.
- Simplify and rationalise streetscape elements – reduce clutter, reduce shrub planting and embrace simple materials.
- Upgrade the main waterfront arrival on Prince street.
- Improve street tree links and physical access down to the water on Prince Street, Villiers Street and Clarence Street, consistent with the Grafton Waterfront Precinct Plan.
- Develop a street tree planting programme for city gateway streets.

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - GRAFTON



Cultural revitalisation

- Establish Grafton as the heritage, arts and cultural hub of the Clarence.
- Use the extended Grafton Regional Gallery as a key arts focal point.
- Promote art through community engagement, and the existing artist in residence programme.
- Investigate options for higher end uses of Council and Government owned land on the Riverfront, that complement and focus upon “The Clarence”
- Consider a curated annual “Sculpture by the River” arts festival similar to the successful Sydney and Perth “Sculpture by the Sea” show as part of an ongoing series of events.
- Include Aboriginal cultural heritage and arts in these programmes.



Improve visitors first impressions with city gateway and arrival improvements

- Improve the arrival gateway impressions into Grafton from South Grafton, with clutter reduction, street tree planting.
- Extend street tree avenue planting to main town entries.
- Reinforce tree planting along the new bridge arrival into Grafton to improve the arrival experience.
- Investigate the feasibility and any heritage constraints examine the to improve visibility across the Old Grafton bridge from road level to improve its gateway quality by removing masonry components and extending the lattice metal work.



Extend the range of accommodation options product and service standards

- See strategies D1.2 and 1.3
- Promote outdoor dining through streetside and riverside cafes.
- Extended opening hours to meet visitor expectations.
- Improved levels of service and business presentation through training and awareness.



Grafton and surrounds

- Investigate feasibility of establishing active Watersports Precinct at Seelands to build and facilitate the establishment of Grafton as a major active watersports destination (ie waterskiing, wake boarding).
- Work with Grafton Racing Club to build on and promote the Racing Carnival as the premier Northern NSW Regional Racing Carnival.
- Work with the Jacaranda Festival Organising Committee to look at options to add river based activities to the program of events.

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - MACLEAN

Establish Maclean as a ‘must see’ river town – a destination in its own right.



Facilities development / river edge revitalisation

- Work towards completion of the Maclean Riverside Precinct Plan including:
 - Establishment of view corridors and no build zones to provide visual access to the river.
 - Create a Riverside public square waterfront public events space.
 - Maximise pedestrian connectivity, including a continuous waterfront boardwalk, by extending the existing waterfront walkways.
 - Provide for a river recreation focus including potential provision of kayak hire, public jetty, and day marina.
 - Build upon the main street character and built form heritage.
 - Investigate the highest and best use for sites such as the RSL, hardware store and fisheries sites.



Riverside development

- Plan for the long term redevelopment of the waterfront to activate its potential in keeping with the Maclean Riverside Precinct Plan including
 - Mixed use commercial - restaurants/ bars/cafes/retail
 - Marina, boating and passive water sports/activities infrastructure
 - Public open space, wet and dry play and family areas
 - Cycle/walkways/boardwalks
 - Outdoor and river based events infrastructure; and
 - Develop walking/biking infrastructure.
 - Provide additional public access, open space and visitor amenities on the waterfront.
- Consider long term impacts of climate change and sea level rise



First impressions / gateway improvements

- Retain and conserve Macfarlane Bridge as a gateway entry point to Maclean.
- Improve the sense of arrival into town with a gateway street tree planting on the northern approach to Maclean.
- Capitalise on the new Pacific Highway to Improve pedestrian amenity along River Street.
- Draw people in from Pacific Highway and Brushgrove / Lawrence through signage and information
- Improve pedestrian and bike connections to Harwood.



Cultural heritage

- Maintain and enhance heritage character, and scale through Development Control Plans and other planning frameworks.
- Investigate opportunities for Public art and interpretation to tell stories of the industrial river and Maclean.
- Promote the continuous Aboriginal culture of the site through engagement and stories

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - ULMARRA AND HARWOOD

ULMARRA



Main street and riverfront upgrades

- Complete the Ulmarra Riverfront Precinct Plan including:
 - Development of the Village Heart through widened footpaths and shade tree amenity.
 - Provide new riverfront access opportunities / riverside boardwalk.
 - Improve Memorial Park with additional seating and lawn terraces.
 - Improve the Pacific Hwy Intersection.
 - Improve Bailey Park relocate the toilets to provide for a playground and views to the river.
 - Provide gateway and street tree canopy to the showground.
 - Review options for Recreation Vehicle (RV) campground including power and water and primitive RV camping.

Cultural heritage and activity

- Investigate feasibility of establishing a new maritime heritage museum. Consider options to co-locate with maritime business located in the old Butter Factory. Capitalise on “living and interactive” content opportunities.
- Enhance the visitor experience on the Ulmarra Car Ferry. Consider safe options to allow pedestrians and cyclists and allow passengers to move out of their vehicles.
- Work with the Aboriginal community to develop cultural opportunities, storytelling and attractions.
- Encourage further private sector investment in accommodation and tourism retail product including antiques, clothes boutiques, fine arts and craft, giftware, and high quality and family orientated food and beverage.
- Establish planning instruments to protect heritage character of township and facilitates appropriate private sector investment and development.

HARWOOD



Riverfront upgrades

- Complete the Harwood Riverfront Precinct Plan including:
 - Creating a strong sense of arrival.
 - Connect to the river with improved physical and visual access to the waters edge, and launching and mooring facilities.
 - Create new riverfront parklands, including rationalising waterfront parklands consistent with the precinct plan.
 - Construct a consolidated car and trailer parking under the new Harwood bridge to free up the waterfront parkland.
 - Mountain bike / pump track / skate opportunities under bridge.

Cultural / heritage development

- Tell the Yaegl story of the area.
- Reveal and leverage European cultural heritage including the sugar mill, canefields.
- Establish an Harwood heritage trail and walk.

B5 Reinforce the river towns that are characteristic tourism and service hubs for “The Clarence” - REGIONAL TOWNS



Nymboida

- Consider community aspirations to re-establish Nymboida as an internationally renowned white water destination to capitalise upon the previous 40,000 visitors a year. [24]
- Investigate future options to repair and re-open the Nymboida hydroelectric site:
 - To provide carbon neutral energy for the local region in line with the NSW Government Net Zero emissions plan by 2050 [16]
 - To provide waterflows and controlled management for a local and international white water rafting attraction
- Include Aboriginal cultural heritage and arts programmes
- Undertake a street tree planting and townscape upgrade program to improve the presentation of the town
- Investigate platypus viewing options/tours



Companhurst

- Improve the arrival impressions into town with street tree avenue planting into town and on the main town centre road. Reduce pavement widths where appropriate
- Investigate opportunities for farmstay and agribusiness camping and other opportunities
- Promote riverfront access to the Clarence for kayaking and canoeing
- Investigate primitive river camping and RV and kayaks opportunities
- Provide interpretive opportunities.
- Improve tree canopy and amenity of the garden, toilet, playground and skate park, as a child friendly stop off point
- Investigate opportunities for agritourism eg farm stays



Glenreagh

- Extend street tree avenue planting on the main town centre road
- Reduce road pavement widths where appropriate to enable more tree planting
- Improve the appearance and presentation of the picnic sites, swimming pool, and waterfront
- Capitalise upon the showgrounds for camping
- Investigate options for improving the amenity of the Glenreagh train heritage



Jackadgery

- Continue to promote Jackadgery as a key access point for the Mann River canoe and Kayak trail
- Improve camping experience on the river
- Provide a gateway tree avenue planting into town to herald arrival to the town and river
- Investigate opportunity for a Dark Sky Park

C. GETTING AROUND



How easy is it to get to The Clarence, and once here, how easy is it to find your way around and how easily accessible are its attractions including the river?

GETTING AROUND - ISSUES SUMMARY

- Air arrival visits to the Clarence are impacted by the distance from the two major regional airports requiring car hire.
- Arrival by road accounts for a very large proportion of visitor arrivals. With the upgraded Pacific Highway being the primary route.
- Future planning should build upon this existing travel pattern as well as investigating options to develop east / west linkages from the New England Highway.
- There is a poor sense of visitor arrival into most of the townships.
- The arrival into Grafton on the old bridge through South Grafton is particularly confusing and unappealing as a gateway, and needs to be improved and simplified.
- The quality of road and interpretive signage was relatively poor
- Access to the river is a critical issue and while a number of pontoons and jetties have been built, there is still opportunity for greater physical connections to and from the river, including marinas, pontoons, jetties, ramps, mooring, and beach landing access for Kayaks and canoes.
- There needs to be better visibility of the river and information about the river.
- Policing overstays on waterborne moorings and jetties has been a management and resourcing issue for Transport for NSW. The ever changing nature of the river makes marking for navigation difficult.
- There are opportunities for cycling networks given the gentle terrain in many locations in the valley.
- Riverside access and walkways by their nature need to be close to the water and therefore need to consider flooding.

GETTING AROUND - OBJECTIVES

- C1 Improve regional access to The Clarence**
- C2 Improve physical access and visual linkages to the river and understanding of the river.**
- C3 Improve ability to easily move around The Clarence.**

C1 Improve regional access to The Clarence



C1.1 Bring visitors off the highways into The Clarence.

- Ensure that there is clear signage off the New Pacific Highway to advise visitors of entry and exit points into The Clarence.
- Work with the TfNSW to continue to improve link roads to the New England Highway and Grafton.
- Work with Destination NSW and Tourism Australia to develop, link and promote self-drive itineraries.



C1.2 Improve ability for arrivals via air, rail and water.

- Continue to work with regional airports and airlines to ensure adequate air capacity both into the regional airports at Ballina and Coffs Harbour, and into Grafton.
- Work with Rail Authorities to promote regional access and tourism through train arrivals where there is strategic campaign fit with target markets for The Clarence.



C1.3 Promote and develop the boutique ports of Yamba/Iluka.

- Work with Visit NSW and other State government agencies to promote and develop Yamba and Iluka as a key part of the regional harbour network for the east coast.
- Provide and develop physical facilities that facilitate this goal.
- Maintain the port as a working boutique port.
- Any mini cruise market needs to target the off season when there is capacity and not overload an existing saturated peak destination.

C2 Improve physical access to the river



C2.1 Upgrade existing waterfront and other road reserves to be more clearly identified as public open space.

- Provide public waterfront access through road reserves, by maintaining vistas and improved pathways, access points and parkland facilities.
- Make water front reserve land more visibly “public” with management, signage, and physical works such as access stairs and ramps down to the waters edge.



C 2.2 Provide continuous pedestrian and cycle waterfront pathways.

- Aim to provide public waterfront walkways where ever possible and link to facilities and access points.
- Where waterfront land is re-developed, aim to have continuous water front access provided as part of development consent, through development control plans and other measures and incentives.
- Look at opportunities to link key public open spaces with river side boardwalks.
- Review opportunities to purchase strategic riverfront land for public use, particularly in town centres.



C2.3 Greatly extend river access points along the lower river reaches including:

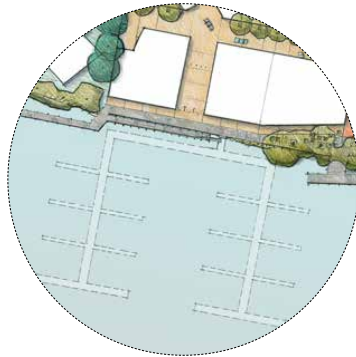
- Pull-in rest stop bays with water views / rest stop/picnic facilities
- Upgrading existing boat ramps and car parking access points.
- Soft launching sites for canoes / kayaks associated with picnic facilities / parkland.
- Access wharfs and pontoons. Developed to provide easy short term access for people to embark/disembark from boats to encourage visitation to land based facilities and attractions. They should be with in easy walking distance of key land based attractions and should not have water and power that encourage long stays.
- Day moorings. Consideration given to a limited number of day moorings, although preference should be for identifying suitable anchorage areas.



C2.4 Greatly extend river access points along the upper river reaches including:

- Continue to promote the development of The Clarence Canoe and kayak trail.
- Clearly identifiable soft launching/ landing sites for canoes / kayaks in the upper reaches with managed primitive camping facilities. These could be sited on public land such as road reserves or by agreement with private landholders. Progressively develop sites along the river. Primitive camping sites might include kayak storage areas, camp sites, fire pits and pit or composting toilets.
- Encourage development of a limited number of higher end permanent tented sites on the upper reaches for guided kayak day/camping tours.

C2 Improve physical access to the river



C2.4 Encourage marina development.

- To provide the greatest flexibility to boating river users, encourage development of small marinas where appropriate. Possible locations include Grafton and Maclean. Specialised facilities such as fuel, pump outs, water and electricity should be provided at marinas where they can be supervised, and managed. Marinas should be encouraged to provide short term mooring and drop off facilities and tender services for busy periods.



C2.5 Develop integrated river hub stops.

- Develop integrated river hub stops by co-locating water based access with, or very close to land based attractions where possible. Larger and more complex facilities such as pontoons, wharfs, and marinas should be located as close to the town centres as possible to encourage patronage of town facilities and improve security. Hub stops should provide places for parking vessels, cars, bikes, and be accessible on public footpaths.



C2.6 Improve the visual connection to the river.

- For road reserves that lead to the water consider opening up vistas to the river at the waterfront end of the reservation. This should be applied where opportunities exist through selective and limited tree removal and under pruning, not wholesale tree removal. See diagram following.
- Provide roadside rest stops with river views.
- Utilise openable flood gates like those used at Maclean Riverfront park.
- Undertake a weed management programme to remove weeds that block views to the waterfront. Particularly along the Pacific Highway between Grafton and Yamba.



C2.7 Improve information about the river.

- Develop interpretive programmes that tell the story of the river and The Clarence.
- Develop interpretive training for operators and service providers to deliver quality interpretation and experiences.

C2 Improve physical access to the river



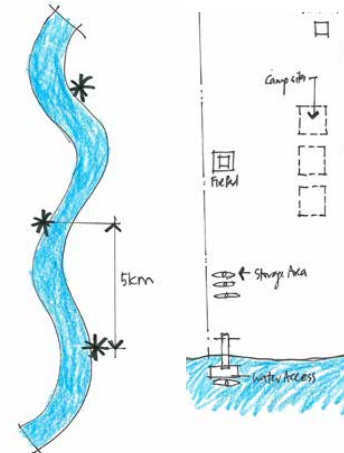
C2.8 Provision for equitable access.

- In developing infrastructure and access to facilities, consideration shall be given to provision of universal access to improve access for people of all abilities.

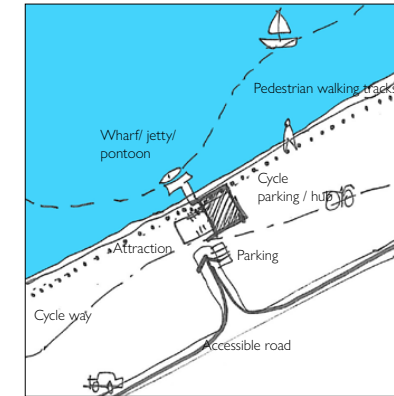


C2.9 Consider sea level rise / flooding.

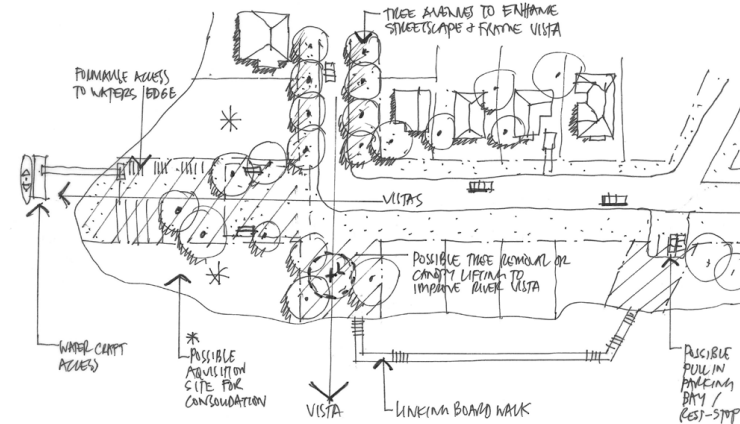
- Consider potential impacts of predicted mean 900mm 2100 sea level rise on fixed level waterside infrastructure with a life span of greater than 50 years. [6]
- Ensure riverside infrastructure, particularly those at or near the river level, is robust and designed for periodic flooding.



C2.4 Provide Primitive camping



C2.5 River based hubs - diagram



C2.1 and C 2.6 Typical examples of road reservation opportunities

C3 Improve ability to easily move around The Clarence.



C 3.1 Make it easier to navigate and find your way around The Clarence

- Provide improved information, mapping, and signage.
- Simplify the number of drive route choices removing current confusion.
- Provide clear and simple tourism signage for key destinations. Investigate future GPS based options.



C3.2 Improve bike, bridal and foot trails and access

- Focus upon pedestrian linkages that provide access to key attractions and/or create critical linkages.
- Develop cycle-based touring options including examining the feasibility of a commercial cycle system, similar to those currently in use in Amsterdam, Copenhagen and Paris.
- Work with relevant bike touring peak bodies and road management agencies to establish requirements and needs for guided and self guided bike touring along key tourist routes.
- Encourage private investment in a series of bike hire, pick-up and drop off points at key attractions, townships and activity hubs.



C3.3 Consider “The Clarence” as an integrated touring region

- Continue to develop and promote a range of self drive opportunities such as the “4 Classic Clarence Valley Drives” that group key townships, villages and attractions. Regularly update printed material.
- Co-ordinate with VisitNSW to ensure Clarence Road trips include up to date information and promotion.
- Upgrade street signage to ensure key turn offs and roads are clearly named and signposted.
- Consider web based / GPS based routes that can be used by visitors.



C3.4 Provision for safe navigation on the river.

- Where currents and conditions allow, provide additional navigation marks.
- Investigate safe navigation issues for entry into Yamba around Dart Island.
- As recreational boating use increases, consider placing limited identification / name signage visible from the water for towns and villages, jetties and pontoons for those cruising the river.
- Investigate additional boat ramps and small scale infrastructure for commercial fishing vessels.

D. THE QUALITY OF VISITOR EXPERIENCE



What is on offer to the visitor by way of accommodation, infrastructure and support facilities, service delivery, and what do visitors learn or take away from the experience? Will they come back again and tell their friends?

THE QUALITY OF VISITOR EXPERIENCE - ISSUES SUMMARY

- There is a lack of sense of arrival into most Clarence townships and villages.
- Apart from Yamba, the quality of presentation of retail and commercial areas for tourism is below market expectations and is a constraint to future growth.
- Development of lower and higher end accommodation options in key hub locations is required in the short to medium term.
- There is a lack of quality service delivery for visitors.
- Lack of high and medium quality restaurants, cafes and bistros in river townships, and limited operational hours in the evenings, and on public holidays and Sundays.
- Need to retain the attraction of the relaxed atmosphere and village quality.
- Lack of local produce suppliers and sellers network to boost awareness and use of local produce in restaurants/cafes.
- Distinct lack of interpretation, value adding and packaging throughout the River.
- The development of human capital is an important element in delivering a quality tourism product. There is a need for skills development and capacity building throughout the catchment.

The quality of experience - objectives

- D1 Improve the presentation of the destination.**
- D2 Manage development 'in keeping' with current qualities/target market expectations.**
- D3 Extend and develop the range of accommodation, food/beverage, and entertainment.**
- D4 Integrate interpretation and storytelling into tourism products.**

D1 Improve the presentation of the destination



D1.1 Improve the sense of arrival into all townships and villages

- Develop gateway signage to all townships and villages in key node areas.
- Undertake an extensive program of street tree planting and gateway planting to enhance overall amenity of built up areas.
- Reduce impact of industrial lands, bulky goods stores and other commercial activities adjacent to main roads and tourism routes.



D1.2 Improve the presentation of retail and commercial areas for tourism and the broader community

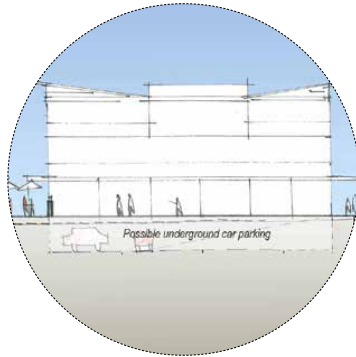
- Develop training, excellence awards and incentive program to encourage commercial/retail investment in presentation.
- Ensure adequate maintenance and upkeep to improve attractiveness of towns and riverfront assets.



D1.3 Improve service delivery and standards through education and training

- Develop and run a series training packages for Continued Professional Development of tourism operators and businesses aimed at service delivery and presentation.

D2 Manage development 'in keeping' with current qualities/target market expectations



D2.1 Review development control plans to reflect tourism priorities

- Ensure suitable controls on height and character of development to maintain local character and environmental values.
- Include river re-focus such that buildings / development facing the river are encouraged within the region's broader planning framework.
- Include provision in development controls for new development to provide for public foreshore access to the river front.

D3 Extend and develop the range of accommodation, food/beverage, and entertainment



D3.1 Encourage development of budget accommodation

- Develop medium quality and lower cost accommodation for family/events market (particularly in Grafton and Yamba).
- Provide backpacker accommodation initially at Yamba and over time with Grafton as more product gains momentum.
- Develop or formalise camp grounds and van parking options along the river edge, particularly in the upper reaches.



D3.2 Encourage development of 4-5 star accommodation

- Develop medium scale eco-lodge/eco retreats/day spa-wellness retreats in locations making best use of spectacular hinterland bushland and river based settings.
- Encourage private sector development of higher end facilities in key river town locations.
- Examine possibilities of longer term development of conference facilities with accommodation.
- Encourage private sector investment in house boating as water side facilities and infrastructure are developed.



D3.3 Co-ordinate with the wide range of holiday letting

- Work with private holiday letting providers to improve market accessibility and market awareness to make it easier for visitors to find accommodation on line or through an agency.



D3.4 Promote and improve local table to plate produce.

- Work with local hospitality industry to improve the local produce content and quality of local restaurants/cafes.
- Build upon the success of the Yamba Growers market.
- Develop networks and linkages between local growers and sellers for local agribusiness.
- Develop support and grow the agricultural sector in line with priority 13 of the Draft Local Strategic Planning Statement. 2020. [25]
- Work with producers to improve consistency of supply.
- Ensure the providence of local produce is integrated in Restaurant/Café service delivery.
- Work with local education providers to develop industry training and incentive packages to improve quality and service standards.

D4 Integrate interpretation and storytelling into tourism products



D4.1 Develop an integrated approach to interpretation throughout the region through Placemaking

- Develop Priority 1 of the Draft Local Strategic Planning Statement 2020 to take a proactive 'place making' approach to create great places to live, work and play, suitable to our climate.
- Prepare a co-ordinated interpretive strategy based upon the Clarence themes using a range of interpretive methods to gain maximum exposure to target markets, such as:
 - Interpretive signage.
 - Interpretive tours.
 - Self guided interpretation.
 - Maps / brochures / satellite navigation / audio tours.
 - Events.
 - Tour operator training.

Image source: <https://friendsofgreatswamp.org/site/guided-interpretive-walks-for-groups/>



D4.2 Encourage businesses to have an experience focus in its delivery to visitors

- Develop industry toolkits to assist business to understand and implement experience based product development.
- Undertake professional development series to build capacity of the industry to deliver interpretation aligned with the Clarence core appeals and themes.
- Work with individual businesses to improve and develop new experience and interpretation within their operations.
- Actively support the establishment of new experience based businesses.

Image source: Aboriginal tourism plan

E - MANAGEMENT / ADMINISTRATION AND REGIONAL LINKAGES



The Clarence River and its catchment represents a large physical area. There are a number of government agencies involved in managing the river, catchment and public lands associated with the river. The integration of the river as a tourism resource involves a number of industries and issues and needs to be seen at a catchment wide level, with a level of focus, appreciation and entrepreneurial attitude.

MANAGEMENT / ADMINISTRATION AND REGIONAL LINKAGES ISSUES SUMMARY

- A strategic co-ordinated whole of government approach is critical to the success of “The Clarence”
- There are thousands of parcels of land that are either open space or unused road reserves, which could be used to deliver on the themes and objectives of The Clarence.
- Regional industry sustainability and work practices can effect the health of the river and by default the appeal of the river for tourism, but also provide opportunities for the development of new attractions and experiences.
- The river valley provides employment and produce including the Yamba prawn oysters, sugar and other value-added products.
- There is a need for government to engage the community, show leadership and initiative and facilitate private sector investment.
- There are opportunities to work more productively as a region for tourism purposes. These endeavours should be managed catchment wide, where the River is always brought into focus.
- Entrepreneurial support will be essential to the long term success of The Clarence programme.
- Linkages with regional tourism partners need to be established with clearly defined outcomes, roles and expectations.

MANAGEMENT / ADMINISTRATION AND REGIONAL LINKAGES- OBJECTIVES

- E1 Foster community and regional industry engagement, information, understanding and appreciation of the Clarence River values.**
- E2 Provide a co-ordinated and integrated approach to planning and management of the river.**
- E3 Foster and encourage private and public sector investment.**

E1 Foster community and regional industry engagement, information, understanding and appreciation of The Clarence values



E1.1 Provide a framework for regional engagement for The Clarence values

- Establish an industry wide research framework to capture market focused information, related to: purchase decisions, emerging trends and associated product for key target markets.
- Work with regional and local tourism associations to ensure market information is distributed and understood by stakeholders.
- Ensure tourism databases accurately reflect the depth of the tourism industry.



E1.2 Develop industry partnerships to support tourism

- In partnership with key stakeholders, establish land management, finance and planning systems to support the tourism industry in developing infrastructure and product that meet evolving consumer demand
- Ensure that Local Environmental plans facilitates nature based tourism development in upper catchment.
- Manage development in keeping with scale and character through appropriate planning controls.
- Increase awareness and understanding of the outcomes of The Clarence - River Way Master Plan II amongst key finance and government funding partners, with the aim of establishing finance and funding options responsive to investor needs.



E1.3 Work with allied industries

- Identify appropriate representative bodies for allied industries linked to the river (food producers and agriculture, fisheries, forestry), build networks and assist these groups to maximise their potential and contribution to The Clarence.



E1.4 Work with regional industry towards sustainable agribusiness outcomes

- Work with regional industry including timber, sugarcane, commercial fishing, and farming towards ensuring a healthy river to support river tourism outcomes.
- Encourage farmstays, gate to plate and local produce opportunities, sustainable urban growth, sustainable fishing, farming and land management practices.
- Provide training, workshops and resources for farm owners wishing to diversify into agritourism
- Help in the promotion of farm stays and agribusiness in The Clarence.
- Work towards provision of mini-bus service to regional destinations.

E2 Provide a co-ordinated and integrated approach to planning and management of the river



E2.1 Establish an integrated and co-ordinated approach to information planning and management across agencies in the catchment

- Co-ordinate policy and management issues to achieve balanced solutions. For example blanket riparian zones are often in direct conflict with many of the recommendations in the masterplan for waterfront pedestrian access and uses.
- Consider and balance the impact or potential opportunities for the Clarence of catchment wide issues from natural resource management to sustainable urban growth, flood plain management, riparian and estuarine ecosystems, to sustainable fishing and farming practices.
- Work to resolve use and accessibility of waterfront lands.
- Undertake mapping of all publicly owned assets resources for review of their potential in the Clarence.

E 2.2 Develop a centralised point of management for river based activities. The suggested approach here is to establish a Clarence Coordinator interagency chaired by CVC

- Ideally the Clarence will have a dedicated co-ordinator and advocate to elevate the River's profile in all management decisions and related development throughout the region.
- The position of "The Clarence" - River Way II co-ordinator will be a high visibility, advocacy role establishing a 'Minder' or 'Go To' identity for the River. Employing entrepreneurial strategies along with coordination of all existing agencies, always adopting the most effective means for achieving The Clarence Program's vision and objectives.
- The aim is to encourage responsibility from across the public, private and academic sectors and promote partnerships between all river-related interest groups.

E3 Foster and encourage private and public sector investment



E3.1 Engagement of the private and public sector in development of river related tourism

- Develop investment prospectus and packages that identify key infrastructure gaps and opportunities, identifies pathways for investment, possible incentives and partnership opportunities to test viability.
- Develop linkages and partnerships with tourism related industries to ensure sound communication and shared understanding of The Clarence's core appeals, brand and market development needs.
- Encourage private investment in new business and investment opportunities for the private sector – health resorts/ day spas wellness centre, glamping, farmstays and Bed and Breakfast, restaurants, cafes and bistros, farm gates.
- Work with local food and beverage producers to integrate offerings with the Clarence brand identity.
- Identify possible options and encourage private sector investment in specific Clarence River branded product that has national and international distribution potential.
- Encourage financial and management support for Aboriginal business enterprises and cultural development through all available sources.
- Provide support to existing businesses in developing tourism product through training and other opportunities.



PRIORITIES



Implementation priorities

A set of guiding principles help frame and act as decision filters for the recommended master plan.

The masterplan:

- Takes a long-term and sustainable approach to destination development
- Focuses on key tourism precincts/clusters and associated touring opportunities
- Builds on existing strengths and leverages off established product; and
- Drives significant competitive improvement, positioning and visitation.

In redressing the focus of the river as a tourism asset, the sequence of investment needs to follow key priorities.



Priority 1 PLANNING, MANAGEMENT AND CO-ORDINATION, SUPPORT FOR INNOVATION AND INVESTMENT

The first priority is management to co-ordinate and facilitate development of the Clarence River Way Master Plan.

Build upon strong relationships with earlier Clarence River Way interagency.

Co-ordinate through whole of government approach.

Provide support for private sector innovation and investment



Priority 2 INFRASTRUCTURE, ACCESS AND TRAINING

In order to build the destination, investment is required in infrastructure to provide the catalyst for private development / entrepreneur investment.

This includes river-based assets and physical construction such as boardwalks, jetties, launching areas and places to see the water.

Allied to this is investment in training for the tourism industry to meet target market expectation. Infrastructure works should be prioritised starting at the river / land interface followed by works beyond the river.



Priority 3 PROMOTION

It is essential that destinations and attractions meet the promoted expectation.

Now that a degree of physical infrastructure is in place, and destinations like Yamba, are up to market expectation The Clarence has some good assets.

When additional training is undertaken it will be time to further consolidate by promotion through marketing and brand development. This will ensure that the destination meets the expectations reflected in its marketing promise.

While the strategies and actions are the Clarence River Way Master Plan II, a suggested priority action plan that is staged over a 10 year planning horizon is included. This is presented geographically in the strategic intent chapter and in terms of implementation on the following bar chart.

PRIORITIES



MONITORING AND REVIEW

Given the project timeframe, it is suggested that ongoing monitoring and review be undertaken to assess the effectiveness of the project implementation and delivery on a yearly basis. The research undertaken for the masterplan has established a baseline set of data which can be utilised to measure and assist the review process.

It is recommended that a set of indices are developed that can be used to best measure the effectiveness of the master plan. The outcomes of these measurements should be published on an annual basis to inform the community and stakeholders of the progress of the master plan delivery. It is suggested that after 5 years the master plan be reviewed and updated based upon the ongoing monitoring to keep it current.



PROGRAMME

The Clarence Riverway II - Implementation strategy and priorities

Strategic Intent	Objective / Actions	Task	Develop / Recurrence	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
MANAGEMENT AND CO-ORDINATION														
Priority 1	All	E1.1	Refresh and continue with "The Clarence" Interagency whole of government approach	Quarterly	*	*	*	*	*	*	*	*	*	*
	All	B4	Connection to country engagement and ongoing liaison	2022-2023										
	1 to 5	C2.1	Audit and review road reserve opportunities for riverfront access	2022										
	1,3	C2	Ongoing design of water front access points from Recreational waterways plan	Annually										
	3	B5	Ongoing design and planning for lower reaches Riverfront towns	2021-2022										
	4	B5	Design and planning for regional up River towns	2022-2024										
	4	B5	Negotiation and investigation into reopening Nymboida Hydroelectric powerhouse	2021										
	4	C 2.4	Upriver design and planning - Primitive camping opportunities	Progressively										
	5	E1.2, E1.4	Agribusiness development / Table to plate opportunities	Progressively										
	8	B2.1, B 2.3	Planning and design development for the Yuraygir and Bundjalung coast											
	All	All	Investigate climate change risks for adaptation and mitigation, and low carbon economic	2022										
	All	E1, E3	Develop industry incentives and investment prospectuses	Progressively										
	All	B3	Ongoing community / arts engagement strategy and implementation	Annually										
	All	B3, C3	Ongoing event management and implementation	Annually										
	6	B2, C3, D3	Planning and design development of wilderness arc opportunities	2023										
	All	D3	Accommodation development / co-ordination and incentives	2022										
	All	E1.2	Develop industry support and partnerships	2022										
	All	E3.1	Private sector engagement	2023										
All	D2.1	Review and update development controls	2023											
All	All	Ongoing Visitor / tourism analysis and reviews	Annually											
All	All	Review "The Clarence" masterplan II	Every 5 years											
INFRASTRUCTURE, ACCESS AND TRAINING														
Clarence wide														
3	C2.3	Implement / construct river based access points, wharfs, pontoons	Annually											
2,3,4	D1.1	Street tree planting programmes / gateway planting programme	Annually											
3	C2.2	Progressively construct riverside waterway pathways and cycleways	Annually											
4,6,8	C3.2	Progressively develop mountain bike access in upper reaches	Annually											
Lower Reaches - river hub developments														
2	B5	Grafton Waterfront precinct	2021-2022											
3	2021-2023	Stage 1	Iluka Waterfront precinct	2023B5										
3	2022B5	Harwood Waterfront precinct	2023B5											
3	Stage 2	2023B5	Yamba waterfront precinct opportunities	2024										
3	2024B5	Other towns	2024											
Yuraygir and Bundjalung Coast														
	B2.1, B 2.3	Progressive infrastructure improvements, pathways accommodation etc	2021-2024											
Upper reaches - Townships and wild rivers														
8	B5	Township upgrades - Nymboida / Copmanhurst / Glenreagh / Jackagery	2022-2024											
	C2.4	Primitive camping access points and facility development	Annual											
4														
4		Training												
All	D1, D3, D4	Presentation / Service delivery training and incentives / industry toolkits	Annually											
All	D4.1	Interpretation and placemaking	Annually											
PROMOTION														
1,3,4	A 1.1	Promote the Clarence as one of the Nations Great River experiences	Ongoing											
All	A2	Reposition "My Clarence Valley" brand to "The Clarence" incremental rollout	2021											
All	A1	Ongoing social media and web presence marketing												
All	A1	Annual upgrade / refresh of brochures and packs associated with "The Clarence"	Annually											
All	A1, A2	Co-ordination with VisitNSW	Quarterly	*	*	*	*	*	*	*	*	*	*	*
All	B1 - B5	Ongoing Destination development and promotion as assets are developed	Annually											

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- Ecolodges: <http://clarencriver.com/>
- Platypus vists; <https://www.australiangeographic.com.au/travel/travel-destinations/2015/01/best-places-to-see-platypus/>
- Platypus: <https://www.nationalparks.nsw.gov.au/camping-and-accommodation/campgrounds/platypus-flat-campground>



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Development Application submission



Submission date: **13 January 2022, 7:19PM**
Receipt number: **142**
Related form version: **27**

Contact details

First name	Ross & Angie
Last name	Williams & Hendrick
Email	[REDACTED]
Phone number	[REDACTED]
Address	[REDACTED]
Suburb	Yamba
State	NSW
Postcode	2464

Submission details

Development Application on exhibition	SUB2021/0045 - 181 Carrs Drive Yamba
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Comments

We request an extension of time to lodge a submission for AFTER Council have supplied their promised “ Detailed drainage assessment of Carrs Dr and Sullivans Road area”. (Report due in March 2022)

we have also noted the DA does NOT include a Stormwater Management Plan, Flood Impact study or Traffic Impact Assessment and requested the information be supplied when it becomes available.

we have a few concerns re the plan for this subdivision but the most pressing one for us is how (and if) it relates to the drainage and if the determination of this DA will affect what Council are willing to do to address the Sullivans Road/ floodway issues.

A West Yamba DCP was formed some years ago to ensure the development was sensible however at the moment multiple developers are all lodging requests to “vary the DCP” to suit their own needs and as the downstream residents we are going to wear the burden of these decisions.

We, as a group of existing residents have already found many, many discrepancies in reading the documents but they are extensive, detailed reports which take a long time to digest and formulate our response.

As Council determination on this affects our insurances we hope that our request will be considered favourably.

Thank you for your consideration

Supporting documents

I have not made a political donation or gift to any Clarence Valley Council employee or councillor in the last 2 years.

Yamba 2464

13 January 2022

Clarence Valley Council
Locked Bag 23
GRAFTON NSW 2460

Attention: Environment, Development & Strategic Planning Director

SUBJECT: SUB2021 0045 - 181 CARRS DRIVE YAMBA

Dear Sir

This is a submission on application SUB20210045 – 181 Carrs Drive Yamba.

The documents provided on Council's website lack information with regard to the impact of stormwater flows in heavy rain and storm events at 181 Carrs Drive and also in relation to the impact on the whole of West Yamba. Flooding events will also further compound this problem.

There is also lack of information in relation impacts of increased traffic when West Yamba has been fully developed and in turn greatly impacting on Yamba Road, particularly during peak seasons throughout the year.

We believe this proposed development, in fact all West Yamba developments, will greatly impact on Yamba Fair and shops in the main town centre due to lack of parking to accommodate increased shoppers, and further exacerbated by the proposed Park Avenue subdivision development.

Public transport could also be impacted.

Negative impacts in relation to insufficient doctors, dentists, medical services. A number of doctors have already left or retired from Yamba further stretching the medical services provided to residents and ratepayers.

The proposed multiple variations of Council's DCP for 181 Carrs Drive Yamba are unacceptable and need to be refused.

We understand that the land is a low-lying wetland (on average 1.0m AHD). The existing owners of the properties in West Yamba are already being subjected to the increased inundation of stormwater. A number of property owners have emailed complaints to Council. It appears Council has ignored appropriately addressing the issues from the outset of the first proposed development in Carrs Drive West Yamba. All in all, causing property owners much anxiety and stress during heavy rain and storm events. We believe these issues need addressing prior to this proposed development being approved.

We believe that the whole of West Yamba should not have been developed in the first instance prior to a Masterplan and an EIS being completed for the whole of West Yamba.

Yours sincerely

Lynne and Bob Cairns



12th January 2020

Clarence Valley Council
Locked Bag 23
GRAFTON NSW 2460

Attention: Environment, Development & Strategic Planning Director

SUBJECT: SUB2021 0045 - 181 CARRS DRIVE YAMBA

Dear Sir,

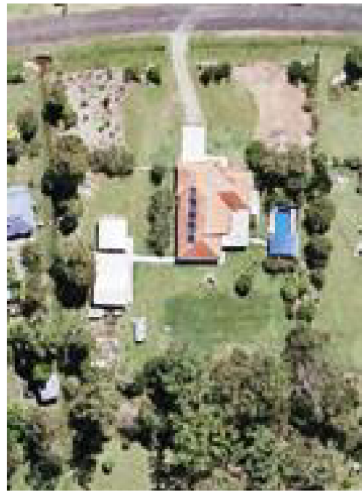
This is a submission on application SUB20210045 – 181 Carrs Drive Yamba to which I recommend amendments to the proposal.

The council is to be commended on ensuring the community can make a submission on this application. The community should be given the opportunity to have input to all information available to council complying with council's Community Engagement Policy and Community Participation Plan. Any information resulting from a council request for additional information or clarification of the application, should be made available to the community and the community given the opportunity to make further comment or submission.

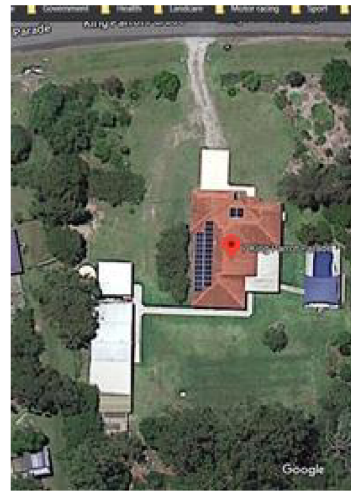
While the Biodiversity Development Assessment Report appears comprehensive there is limited evidence of site inspections of fauna. The documented information is primarily desk top sourced. Most recommendations are thorough and should be followed. In addition, the following are recommended:

- Offset for the native vegetation removed can be achieved by revegetation of the western area of proposed Lot 6. The increase of native vegetation in the E2 zone is appropriate from a planning scheme perspective as well as increasing the width of the existing riparian zone.
- Existing native vegetation and a rehabilitation area on proposed Lot 6 should be covenanted to ensure protection and hence long term retention.

The inference that no onsite action is required to address the vegetation loss due to the small size of the proposal is unacceptable and continues the unsatisfactory approach of ignoring small impacts resulting in progressive loss of our natural heritage. An consideration of offsite offsets should not be considered as these rarely deliver effective offsets as detailed in the recent NSW government inquiry. Based on my professional and personal experiences, the lot sizes are more than adequate to ensure the retention and enhancement of native vegetation while permitting reasonable use of the property as shown below by the progressive increase in native vegetation and structures on my 4,269m² Gulmarrad property. Council should condition native vegetation enhancement where ever possible as is the situation for this proposal.



2015



2020

The engineering report appears to show a swale along the southern property boundary of the site. This would result in the loss of significant native vegetation appearing to contradict the reported impacts in the Biodiversity Development Assessment Report. While the proposed road is not large the design and construction can negatively impact on the existing vegetation. My professional experience has shown that with ecological and engineering professionals working together roads can be created that do not significantly impact on existing vegetation, stormwater flows and stormwater quality (Which has not been addressed in the reports) can be achieved successfully.

Stormwater quality has not been and must be addressed in the reports. Council must request further information to ensure the road is designed and constructed in an environmental sensitive manner.

I look forward to feedback on council's assessment of this application.

Yours faithfully,

Peter G Maslen

Development Application submission



Submission date: **10 December 2021, 11:57AM**
Receipt number: **103**
Related form version: **27**

Contact details

First name	Briian. A.
Last name	Simpson
Email	[REDACTED]
Phone number	[REDACTED]
Address	[REDACTED]
Suburb	Yamba, NSW
State	New South Wales
Postcode	2464

Submission details

Development Application on exhibition	SUB2021/0045 - 181 Carrs Drive Yamba
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Comments

Dear Mr. Mayor & Councillor's,

I am Briian. A. Simpson, [REDACTED] Yamba NSW 2464.

I/ We most strongly disagree with this propossal. I/ We also fail to understand just how it may not impact on Our Environment.

As i have mentioned previously, these remaining Water's Edge Wooded Area's NEED to be, and SHOULD be protected. The Area of concern, as noted, backs on to Oyster Channel.

These Wet Wooded Area's provide VITAL Habbitat for Wild Life, they are also Breeding Grounds for some Fish Species. They also provode VITAL Habbitat for Micro Organism-these ARE vital for the Health of Our Great River System.

In

Our Minds, Councillor's, far to much Vegetation Must be removed to accomodate this Propossal.

I/ We say, NO!

This Propossal should NOT go ahead in it's current form. To much Vegetation MUST be removed for all six Lot's.

Briian. A. Simpson.

[REDACTED]

Yamba NSW 2464.

[REDACTED]

Supporting documents

I have not made a political donation or gift to any Clarence Valley Council employee or councillor in the last 2 years.

Disclaimer

I agree



NSW RURAL FIRE SERVICE

Clarence Valley Council
 Locked Bag 23
 GRAFTON NSW 2460

Your reference: (CNR-32602) SUB2021/0045
 Our reference: DA20211210005415-Original-1

ATTENTION: James Hamilton

Date: Friday 18 March 2022

Dear Sir/Madam,

Integrated Development Application
s100B - Subdivision - Subdivision
181 Carrs Drive YAMBA NSW 2464, 1//DP558571

I refer to your correspondence dated 10/12/2021 seeking general terms of approval for the above Integrated Development Application.

The New South Wales Rural Fire Service (NSW RFS) has considered the information submitted. General Terms of Approval, under Division 4.8 of the *Environmental Planning and Assessment Act 1979*, and a Bush Fire Safety Authority, under section 100B of the *Rural Fires Act 1997*, are now issued subject to the following conditions:

Asset Protection Zones

The intent of measures is to provide sufficient space and maintain reduced fuel loads to ensure radiant heat levels at the buildings are below critical limits and prevent direct flame contact.

1. At the issue of a subdivision certificate, and in perpetuity, the entire site excluding the C2 - Environmental Conservation Zoned land must be maintained as an Inner Protection Area (IPA) in accordance with the requirements of Appendix 4 of Planning for Bush Fire Protection 2019.

When establishing and maintaining an inner protection area, the following requirements apply:

- a. tree canopy cover should be less than 15% at maturity,
- b. trees at maturity should not touch or overhang the building,
- c. lower limbs should be removed up to a height of 2m above the ground,
- d. tree canopies should be separated by 2 to 5m,
- e. preference should be given to smooth-barked and evergreen trees,
- f. large discontinuities or gaps in vegetation should be provided to slow down or break the progress of fire towards buildings,
- g. shrubs should not be located under trees,
- h. shrubs should not form more than 10% ground cover,
- i. clumps of shrubs should be separated from exposed windows and doors by a distance of at least twice the height of the vegetation,
- j. grass should be kept mowed (as a guide, grass should be kept to no more than 100mm in height), and

1

Postal address

NSW Rural Fire Service
 Locked Bag 17
 GRANVILLE NSW 2142

Street address

NSW Rural Fire Service
 4 Murray Rose Ave
 SYDNEY OLYMPIC PARK NSW 2127

T (02) 8741 5555
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www.rfs.nsw.gov.au

k. leaves and vegetation debris should be removed.

2. At the issue of subdivision certificate, a section 88B easement under the 'Conveyancing Act 1919' is to be created. The easement is to restrict the user from the construction of any habitable building within 8 metres from the C2 - Environmental Conservation Zoned land within Lot 6. The easement is to ensure the lot accommodates the required asset protection zones (APZs) for the future dwelling located on the lot. The name of authority empowered to release, vary or modify any instrument must be Council.

3. At the issue of subdivision certificate, a section 88B easement under the 'Conveyancing Act 1919' is to be created. The easement is to restrict the user from the construction of any habitable building within 8 metres of the southern boundary within Lot 6. The easement is to ensure the lot accommodates the required asset protection zones (APZs) for the future dwelling located on the lot. The name of authority empowered to release, vary or modify any instrument must be Council.

Construction Standards

The intent of measures is to minimise the risk of bush fire attack and provide protection for emergency services personnel, residents and others assisting firefighting activities.

4. The existing dwelling must be upgraded to improve ember protection by enclosing all openings (excluding roof tile spaces) or covering openings with a non-corrosive metal screen mesh with a maximum aperture of 2mm. Where applicable, this includes any subfloor areas, openable windows, vents, weep holes and eaves. External doors are to be fitted with draft excluders.

Access - Public Roads

The intent of measures is to provide safe operational access to structures and water supply for emergency services, while residents are seeking to evacuate from an area.

5. Public road access (Sullivan's Road) shall comply with the following requirements:
 - a. Road(s) shall be two-wheel drive, all weather roads.
 - b. A two-way, with a carriageway 8 metres minimum kerb to kerb.
 - c. Public roads have a cross fall not exceeding 3 degrees.
 - d. The minimum distance between inner and outer curves is 6 metres.
 - e. Maximum grades for sealed roads do not exceed 15 degrees and an average grade of not more than 10 degrees or other gradient specified by road design standards, whichever is the lesser gradient.
 - f. There is a minimum vertical clearance to a height of 4 metres above the road at all times.
 - g. The capacity of road surfaces and bridges is sufficient to carry fully loaded fire fighting vehicles (up to 23 Tonnes). Bridges/causeways clearly indicate load rating.
 - h. Public roads directly interfacing the bush fire hazard vegetation provide roll top kerbing to the hazard side of the road.
 - i. "No through" roads shall incorporate a 12 metre outer radius turning circle and be clearly signposted as a "no through road".

Water and Utility Services

The intent of measures is to minimise the risk of bush fire attack and provide protection for emergency services personnel, residents and others assisting firefighting activities.

6. The provision of water for the existing dwelling on Lot 1 must comply with the following:
 - a. a 10,000 litre static water supply must be provided on-site,
 - b. an outlet for firefighting purposes is located within the IPA or non-hazard side and away from the structure,
 - c. 65mm Storz connection with a ball valve is fitted to the outlet,
 - d. the ball valve, pipes and tank penetration are adequate for the full 50mm inner diameter water flow through the Storz fitting and are constructed of a metal material,
 - e. underground tanks have an access hole of 200mm to allow tankers to refill, direct from the tank,
 - f. a hardened ground surface for truck access is supplied within 4m of the water outlet or access hole,



- g. above-ground tanks are manufactured from concrete or metal,
 - h. raised tanks have their stands constructed from non-combustible material or bush fire-resisting timber. The bush fire-resisting timbers are Silvertop Ash, Blackbutt, Red or River Gum, Spotted Gum, Red Ironbark, Kwila (Merbau) or Turpentine,
 - i. unobstructed access can be provided at all times,
 - j. underground tanks are clearly marked,
 - k. tanks on the hazard side of a building are provided with adequate shielding for the protection of firefighters,
 - l. all exposed water pipes external to the building are metal, including any fittings,
 - m. where pumps are provided, they are a minimum 5hp or 3kW petrol or diesel-powered pump, and are shielded against bush fire attack,
 - n. any hose and reel for firefighting connected to the pump shall be 19mm internal diameter,
 - o. fire hose reels are constructed in accordance with AS/NZS 1221:1997, and installed in accordance with the relevant clauses of AS 2441:2005,
 - p. A Static Water Supply (SWS) sign shall be obtained from the local NSW Rural Fire Service (RFS) and positioned for ease of identification by RFS personnel and other users of the SWS. In this regard:
 - i. Markers must be fixed in a suitable location to be highly visible, and
 - ii. Markers should be positioned adjacent to the most appropriate access for the water supply.
7. The provision of electricity must comply with the following:
- a. where practicable, electrical transmission lines are underground,
 - b. where overhead, electrical transmission lines are proposed as follows:
 - i. lines are installed with short pole spacing (30m), unless crossing gullies, gorges or riparian areas, and
 - ii. no part of a tree is closer to a power line than the distance set out in accordance with the specifications in ISSC3 Guideline for Managing Vegetation Near Power Lines.

General Advice – Consent Authority to Note

The assessment is based on the documents/plans supplied via Councils referral to the NSW RFS.

- The plan titled 'Subdivision Lot Layout' prepared by GeoLINK, reference 3187/C010, revision A dated 12 October 2021.
- Bush Fire assessment prepared by GeoLINK, reference 3187-1072 Issue 3 dated 2 November 2021.

The public roadway is considered a perimeter road as it separates the unmanaged vegetation from the residential development. Thus, the perimeter road requirements have been stipulated.

For any queries regarding this correspondence, please contact Wayne Sketchley on 1300 NSW RFS.

Yours sincerely,

Alan Bawden
**Supervisor Development Assessment & Plan
 Built & Natural Environment**



NSW RURAL FIRE SERVICE

BUSH FIRE SAFETY AUTHORITY

Subdivision – Subdivision
181 Carrs Drive YAMBA NSW 2464, 1//DP558571
RFS Reference: DA20211210005415-Original-1
Your Reference: (CNR-32602) SUB2021/0045

This Bush Fire Safety Authority is issued on behalf of the Commissioner of the NSW Rural Fire Service under s100b of the Rural Fires Act (1997) subject to the attached General Terms of Approval.

This authority confirms that, subject to the General Terms of Approval being met, the proposed development will meet the NSW Rural Fire Service requirements for Bush Fire Safety under s100b of the Rural Fires Act 1997.

Alan Bawden

Supervisor Development Assessment & Plan
Built & Natural Environment

Friday 18 March 2022

ITEM 07.23.051 COFFS HARBOUR CITY COUNCIL WASTE DISPOSAL ENQUIRY

Meeting	Council	18 April 2023
Directorate	Environment & Planning	
Prepared by	Waste & Sustainability Coordinator, Ken Wilson	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. Proposal from Coffs Harbour City Council ↓ B. Bellingen Shire Mayoral Minute ↓ C. GeoLink Planning Advice ↓	

SUMMARY

Coffs Harbour City Council (CHCC) is seeking to engage Clarence Valley Council (CVC) to accept mixed solid waste from Coffs Harbour for disposal at the Grafton Regional Landfill. This report addresses the issues raised by the proposal.

OFFICER RECOMMENDATION

That Council defer any decision on the request by Coffs Harbour City Council (CHCC) to accept solid waste at the Grafton Regional Landfill from CHCC until the outcome of the meetings proposed by Bellingen Shire Council for a regional waste solution are known.

LINKAGE TO OUR COMMUNITY PLAN

Theme	Environment
Objective	We will foster a balance between sustainable development and the environment considering climate change impacts

KEY ISSUES**The Proposal:**

Coffs Harbour City Council (CHCC) on 10 March 2023 wrote to Council (refer attached) with a request to use the Grafton Regional Landfill to dispose of between 50% (20,000 tonnes) and 100% (min 40,000 tonnes) of CHCC solid waste for a period of 10 years.

A summary of the key issues of CHCC's request follows:

Impact on the life of the Grafton Regional Landfill:

The Grafton Regional Landfill (GRL) commenced operations in 1998 with an approved capacity of three million cubic metres. As of 31 December 2022, the remaining capacity was 2,163,000 m³ providing a further life of approximately 50 years at the current rate of fill. Landfill capacity of one cubic metre is equivalent to approximately one tonne of waste.

The landfill operates under a POEO licence No. 7186 which prescribes a maximum annual landfilling capacity of 50,000 tonnes. It is anticipated that the EPA would amend this licence condition if requested.

The request for the Grafton Regional Landfill to accept between 20,000 and 40,000 tonnes of waste annually for a period of 10 years from CHCC plus growth will almost halve the anticipated life of the GRL. The following table details the dramatic impact on the GRL after receiving 10 years of additional waste from CHCC.

Waste Received at the Grafton Regional Landfill	Average Annual Tonnes	Remaining Capacity in 2033	Remaining Life in 2033
After 10 years, CVC waste only	45,000	1,713,000 t	38 years
After 10 years of receiving additional 20,000 t from CHCC – no growth	65,000	1,513,000 t	23 years
After 10 years of receiving additional 40,000 t from CHCC plus growth	90,000	1,263,000 t	14 years

Council staff consider there is a low level of confidence in 40,000 tonnes being the total waste generated annually in Coffs Harbour, it is likely to be more. The Grafton Regional Landfill already receives approximately 9,000 tonnes of waste annually from the Coffs Harbour area delivered by private contractors.

Grafton Regional Landfill Operational Impacts:

Existing landfill infrastructure is considered adequate to accept some additional waste from CHCC. To accommodate the requested volume of waste, operating hours and staffing levels would need to increase. The extent of this increase will depend on the additional waste received and the number of trucks involved in the transfer. Additional compaction plant will also need to be acquired at significant cost.

Existing cell capacity including cell 4C currently under construction should provide capacity for additional waste from CHCC for up to 3 years. This will result in the need to immediately commence planning and design work for Cell 5.

Impact on Disaster Waste Management:

Recent years have clearly demonstrated the quantity of waste that is generated from natural disasters including bushfires and floods. The Grafton Regional Landfill being the only landfill in the region with capacity was called upon to accept disaster waste from many local government areas (LGA's). The GRL is currently experiencing increasing demand to accept waste being generated by the Lismore rebuilding activities. Always having reserve landfill capacity to address disaster waste is an ongoing challenge particularly as we experience the impacts of a changing climate. Accepting waste from CHCC will increase this challenge.

Transport Issues:

Any agreement to accept waste from Coffs Harbour will need to consider transport issues. Operationally it would be preferable to have the least number of vehicle movements at the landfill as possible. The preferred transport route would be along the Pacific Motorway and then Armidale Road, rather than the Orara Way.

Impact on CVC Solid Waste Management Strategy 2020-2027:

The Grafton Regional Landfill accepting waste from outside of the LGA as a business opportunity was an issue addressed by the Strategy. The strategy provides that any opportunity that will increase landfilling by 25% or more should be subject to a detailed cost benefit analysis and community engagement. A 25% increase in recent average annual landfilling would be equivalent to an additional 11,000 tonnes annually. Under the strategy the long-term acceptance of waste from CHCC would trigger the need for a cost benefit study and community consultation under the strategy.

Landfill Development Consent:

The Grafton Regional Landfill received development consent in 1997 from the then NSW Department of Urban Affairs & Planning. Condition 10 (4) of the consent requires that the landfill site can only receive waste from contractors operating within the LGA of Clarence Valley unless varied by any regional strategic waste management plan.

Council has advice from planning consultants GeoLink advising that acceptance of waste from CHCC was permissible under the terms of the consent (refer attached).

Alternate Waste Technology:

A joint investigation by North Coast Council's has been underway over the past few years into alternate waste disposal technologies (AWT) including Energy from Waste. This project is currently on hold. While new technology is likely to have a role in managing waste in the future, it is highly unlikely that an AWT would be available to North Coast Councils within the next 15 years. Even with alternate technologies, landfill will remain the lowest cost waste disposal option and landfills will also be required to accept residual waste from any AWT and for hazardous waste that can not be processed by AWT's including asbestos.

Indirect Impacts on Clarence Valley LGA and residents of:

There may be additional impacts on Council's road network, traffic safety and community amenity related additional truck movements.

Any approval to take waste should therefore be conditional on CHCC undertaking:

- An environmental assessment along the proposed haul routes and impacted areas to determine any adverse noise and vibration, visual, air quality and amenity impacts. The environmental assessment

should identify impacted residences and proposed management measures to mitigate any adverse environmental impacts.

- A traffic, road safety, and pavement impact assessment that identifies potential impacts to the road network and how those impacts would be managed.

The scope of the above investigations would need to be agreed with, and at no cost to Clarence Valley Council.

Consideration of Bellingen Shire Council Mayoral Minute:

At its March 2023 Meeting Bellingen Council adopted a Mayoral Minute (refer attached) with the following recommendation:

“That in consultation and possible partnership with Nambucca Valley Council, Bellingen Shire Council seek a meeting or meetings with nearby Councils (Port Macquarie-Hastings, Kempsey Shire, Nambucca Valley, City of Coffs harbour, and Clarence Valley Council), either individually or in groups, to discuss potential options for waste processing and disposal arrangements post early 2027 when the current Coffs Waste contracts are due to expire.

Further that Council continues to work with MNCJO and Midwaste to progress a regional solution to the future waste arrangements and a Circular Economy.”

Acceptance Agreement:

Landfill airspace is a very valuable community asset and should not be given away lightly. The difficulty and timeframe to establish a new landfill site is significant, a 15 year time frame would be expected, and the likelihood of having viable alternate waste technology available within the next 15 to 20 years is low.

Operationally and strategically, the acceptance of 100% of CHCC solid waste at the GRL is not advisable.

Should Council be of the mind, any agreement to accept waste from CHCC should be restricted to a maximum of 20,000 tonnes per annum for a maximum of 10 years and be subject to CHCC meeting key performance measures to ensure that the GRL is not seen as the only waste disposal solution for CHCC and the GRL can adequately meet the Clarence Valley’s waste disposal needs well into the future. Performance measures could include, but not be limited to:

1. Within 5 years CHCC to demonstrate that it has explored all options to develop a new landfill facility within and outside of its LGA.
2. Within 4 years CHCC to demonstrate that it has explored options to reduce residual waste from its commercial and industrial and construction and demolition waste sectors
3. Within 3 years CHCC to demonstrate that it has explored all waste disposal options within the Coffs Coast Waste region
4. CHCC not implementing actions that will have the effect of directing or encouraging additional self haul waste to the GRL.
5. CHCC maintains its reuse and recycling efforts to divert waste from landfill
6. Providing CVC with advice as to CHCC’s waste disposal plans post 2033.

An alternative recommendation is provided below to support taking waste from CHCC:

That Council

1. write to the City of Coffs Harbour declining their request to dispose of up to 40,000 tonnes per annum for ten years at the Grafton Regional Landfill and advise that GRL will accept a maximum of 20,000 tonnes per annum for a maximum of 10 years in accordance with Council’s adopted Fees and Charges and subject to:
 - i) the inclusion of agreed performance measures for the duration of the 10 years that GRL takes CHCC waste.
 - ii) CHCC preparing impact assessments identified in the body of this report.
2. receive a further report, advising of CHCC’s acceptance of this offer and including details of the agreed performance measures and scope of impact assessments.

BACKGROUND

Coffs Harbour City Council's Englands Road landfill has almost reached its approved capacity. On and off over a number of years CHCC have been exploring options for future waste disposal solution, including a number of approaches to CVC.

Council last considered a report on providing waste disposal assistance to Coffs Harbour City Council at its meeting held on the 22 September 2020 Council's confidential resolution – 08.20.009 was as follows: That Council advise Coffs Harbour City Council that Clarence Valley Council will –

1. *Provide in principle support for the Grafton Regional landfill to accept up to 20,000 tonnes of residual waste annually from Coffs Harbour City Council for a period of 18 months subject to recommendations 2 and 3.*
2. *Provide a Heads of Agreement and CHCC be invited to negotiate an agreement under those terms.*
3. *Enter negotiations for a draft service agreement including the tonnage rate and business case be reported back to Clarence Valley Council prior to implementation.*
4. *Before entering into any agreement will liaise with Planning Industry & Environment to ensure compliance with the terms of the development consent for the Grafton Regional landfill, with any required regional strategy to be funded by Coffs Harbour City Council.*
5. *Suggest that for a longer term arrangement, Coffs Harbour City Council needs to prepare a regional waste management Strategy that looks at local solutions, details the future of existing waste disposal facilities within the Coffs Coast waste region and how the Grafton Regional Landfill can assist with waste disposal needs.*
6. *Engage its community on the issue after adoption of a cost benefit analysis and before agreeing to a longer term waste acceptance contract beyond the initial 18 month period as referred to in Point 1 above.*

Council staff met with CHCC staff on the 12 November 2020 to discuss progressing Council's resolution. Actions from this meeting included CHCC engaging consultants GeoLink to provide planning advice relating to item 2 above (refer advice attached) and CVC providing an initial waste disposal rate of \$290 per tonne excluding GST & the State Government waste levy. This rate was subsequently revised and included in CVC's 2021/2022 fees and charges at \$264 plus waste levy. CHCC was advised of the reduced fee proposal on the 2 June 2021 however no further response was received and CHCC has been transporting waste to QLD.

COUNCIL IMPLICATIONS

Budget/Financial

Accepting waste from CHCC will significantly increase operational costs and bring forward the development of new landfill cells. Income generated from disposal fees will offset increased operational and augmentation costs.

The current adopted waste disposal charge for waste received from CHCC is \$360 per tonne incl GST & waste levy. This is a 50% premium on the CVC standard commercial & industrial charge. The 2022/2023 CHCC landfill disposal charge for domestic & C&D waste is \$330 per tonne. It is considered that the GRL, disposal charge for CHCC waste is appropriate. The charge will be subject to annual CPI adjustments.

Asset Management

Landfill air space is not included in the GRL asset management plan however it is a very valuable community asset.

Policy and Regulation

- Development Consent G95/00054
- Landfill POEO Licence 7186
- Solid Waste Management Strategy 2020-27
- Grafton Regional Landfill Environmental Management Plan

Consultation

There has been no community consultation. The Solid Waste Management Strategy 2020-27 suggests that community consultation should be undertaken prior to accepting waste from outside of our LGA.

Legal and Risk Management

The Grafton Regional Landfill is well designed and well managed, however increasing the quantity of waste handled will increase regulatory risks. Any agreement to accept waste from CHCC should restrict acceptance of hazardous waste such as liquid waste, biosolids and asbestos.

Climate Change

Waste to landfill is a major generator of greenhouse gas emissions. In global terms there is little difference between emissions generated at the CHCC landfill and the Grafton landfill. With additional waste directed to the GRL the landfill will generate additional emissions that will be counted as Clarence Valley Emissions. Meeting our adopted emissions reduction targets will therefore become harder.

COFFS HARBOUR CITY COUNCIL



10 March 2023

Mrs Laura Black
General Manager
Clarence Valley Council
Locked Bag 23
GRAFTON NSW 2460

By email: Laura.Black@clarence.nsw.gov.au

Dear Laura

Confidential Resolution – Landfill Access Proposal

I refer to my letter dated 19 December 2022 with regard to formalising a request to use Clarence Valley Council's landfill facility for a period of 10 years.

At the City of Coffs Harbour (City) Council meeting on 9 February 2023, Council resolved in a Confidential Resolution to:

1. Thank Clarence Valley Council for their waste offer resolved on 22 September 2020, which the Council formally declines.
2. Requests Clarence Valley Council to formally consider a proposal for the City to access their landfill site for waste disposal, whereby:
 - 2.1. The Grafton Regional Landfill accepts from the City between 50% and 100% of the residual waste volume annually for a period of 10 years.
 - 2.2. A fee per tonne be negotiated based on actual costs and on an equitable arrangement with other users of the Landfill.
 - 2.3. A service agreement be negotiated to support the operation of this arrangement.

Based on current waste volume data, the City is currently managing approximately 40,000 tonnes of residual waste per annum, including both kerbside collected and self-haul waste types. The City seeks Clarence Valley Council's formal Council consideration of the above proposal to receive 50-100% of the City's residual waste for a period of 10 years, including natural increase in waste volume with population growth. Advice on Clarence Valley Council's preparedness to negotiate a service agreement to support the operation of this arrangement and a fee per tonne based on actual costs, on an equitable arrangement with other users of the Landfill, would also be appreciated.

Locked Bag 155, Coffs Harbour 2450 (Customer Service Centre: 2 Castle Street, Coffs Harbour)
Tel: (02) 6648 4000 Email: coffs.council@chcc.nsw.gov.au
Website: www.coffsharbour.nsw.gov.au
ABN 79 126 214 487

- 2 -

If you or your staff wish to discuss this matter, or require any further information to assist your Council's consideration, please do not hesitate to contact Andrew Beswick, Director Sustainable Infrastructure by email andrew.beswick@chcc.nsw.gov.au or mobile 0418 125 304.

Yours sincerely



Natalia Cowley
General Manager



8 MAYORAL MINUTE

Item	8.1
Subject	Mayoral Minute - Waste Arrangements
Presented by	Cr Steve Allan

RECOMMENDATION

That in consultation and possible partnership with Nambucca Valley Council, Bellingen Shire Council seek a meeting or meetings with nearby Councils (Port Macquarie-Hastings, Kempsey Shire, Nambucca Valley, City of Coffs Harbour, and Clarence Valley Council), either individually or in groups, to discuss potential options for waste processing and disposal arrangements post early 2027 when the current Coffs Coast Waste contracts are due to expire.

Further that Council continues to work with MNCJO and Midwaste to progress a regional solution to the future waste arrangements and the Circular Economy.

EXECUTIVE SUMMARY

Under the Coffs Coast Waste Services agreement, Bellingen Shire Council (BSC) and Nambucca Valley Council (NVC) are contracted to send the green bin (food and garden organics or FOGO) and the yellow bin (recyclables) to the City of Coffs Harbour's (CoCH) Englands Road Waste facility, and BSC has an agreement with NVC with specific conditions to send the red bin (mixed waste) to the Nambucca Landfill site, until the expiry of the current Coffs Coast Waste agreement in 2027.

BSC remains committed to limiting the landfilling of recyclables and FOGO and is actively working in the community to improve understanding through education programs such as Let's Get Composting Bellingen. Mixed Waste that ends up in landfill has implications for the environment, for Council's financial sustainability and potentially with Council's compliance with regulations. The environmental impact in terms of greenhouse gas emissions and the lost opportunity of capturing the carbon is obvious. Landfill also attracts the Protection of the Environment Operations (POEO) Act 1997 section 88 waste levy, currently \$87.30/tonne. Finally, the EPA is looking to mandate the collection and processing of FOGO by Councils.

BSC and NVC do not currently have facilities to process FOGO or recyclables and given the through-put limitations considering each LGA population it is unlikely that such facilities could be economically viable if constructed.

Recent discussions held with NVC and CoCH at the Coffs Coast Regional Waste Strategy Reference Group meeting around waste arrangements post 2027 have not resulted in a clear

direction for BSC on the expiry of the current Coffs Coast Waste agreement in 2027.

As 2027 will approach very quickly, BSC should consider all options for future waste arrangements including through the Mid North Coast Joint Organisation, MidWaste, and with our neighbouring Councils to the north and south. Rural councils should consider future waste arrangements at a regional level to achieve economies of scale. Consideration needs to be taken in relation to the Circular Economy and how Council can progress innovation and opportunities within our region.

It is therefore recommended that Council investigate and consider future waste options across our region. It is further recommended that NVC be asked if they wish to make a joint approach for further discussions with the Councils in our region, particularly City of Coffs Harbour, Port Macquarie-Hastings Council, and Clarence Valley Councils as the three regional centres which are currently providing a Material Recovery Facility (MRF) and FOGO processing facilities.

It is recommended that these discussions are progressed at an early stage to ensure options remain open rather than delaying to a time closer to the expiry of the current Coffs Coast Waste agreement.

ATTACHMENTS

None



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ACN 101 084 557

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PO Box 1446
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NSW 2450

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T 02 6687 7666
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ARMIDALE
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LISMORE
T 02 6621 6677

www.geolink.net.au

15 February 2020
Ref No: 3627-1031

General Manager
Coffs Harbour City Council
Corner of Coff and Castle Streets
Coffs Harbour NSW 2450

Attention: Elana Balderstone

Dear Elana,

Town Planning Advice – Approval requirements for the Grafton Regional Landfill to receive waste from Coffs Harbour City Council

Background

Coffs Harbour City Council's (CHCC) is investigating various options to dispose of waste generated within the Coffs Harbour Local Government Area. One such option is disposing of some of its waste at the neighbouring Clarence Valley Council (CVC) owned and operated Grafton Regional Landfill. CHCC has requested GeoLINK to provide its opinion on whether this can occur under the existing terms of the current development consent for the Grafton Regional Landfill waste facility (the proposal).

Clarence Valley Council was formed on 25 February 2004 with the amalgamation of Copmanhurst, Grafton, Maclean and Pristine Waters Councils and activities of North Coast Water and Clarence River County Council.

The Grafton Regional Landfill originally serviced the previous Local Government Areas (LGA's) of Copmanhurst, Grafton and Pristine Waters (previously Ulmarra Shire and Nymboida Shire Councils). Maclean Shire Council commenced disposing of its waste prior to 2000.

The Development Consent

On the 14 January 1997, the then Minister for Urban Affairs and Planning approved Development Consent No. DA No. G95/00054 to Grafton City Council to establish and operate a waste landfill facility and associated infrastructure. The development was commenced and is now operating as the Grafton Regional Landfill.

Of relevance to CHCC's question are the following conditions.

Condition 1, which is a standard condition that requires that:

"1. The development shall be carried out generally in accordance with the Environmental Impact Statement (EIS) dated 12 December 1995 prepared by Brian J Mackney and Associated Pty Ltd and certified in accordance with section 77(3) of the Environmental Planning and Assessment Act 1979 and supplementary information forwarded by the applicant dated 29 July 1996, as may be modified by the conditions set out herein."

Condition 10, which contains a list of operational requirements that the applicant shall comply with. Condition 10 (iv) requires the facility operator to:

“(iv) ensure that the landfill only receives waste from contractors operating within the local government areas of the Clarence Valley (Grafton City, Ulmarra, Nymboida, Copmanhurst and Maclean local government areas) unless varied by any regional strategic waste management plan”.

Planning Advice

For the proposal to be allowable under the terms of the development consent, it must:

- Be consistent with the approved development;
- Be generally in accordance with approved EIS and supplementary information; and
- Not be restricted by any conditions of the development consent.

Is the proposal consistent with the approved use?

The development consent approved the construction and operation of a waste landfill facility and associated infrastructure. The proposal is consistent with the approved use.

Is the proposal generally in accordance with the approved EIS and supplementary information?

In forming our opinion on whether waste generated in the Coffs Harbour Local Government Area can be disposed of at the Grafton Landfill Facility under the terms of the existing consent, we have undertaken a comprehensive review of the development consent and the approved EIS. We have not reviewed the approved supplementary information dated 29 July 1996 as referenced in Condition 1 of the consent but have been informed by CVC and CHCC that it does not contain any information or restrictions relating to the use of the facility.

Section 4 of the EIS contains a detailed description of the proposal including the facilities objectives, life span, operation, staging and other issues. One of the objectives of the facility is to provide a suitable site to serve as a regional landfill waste disposal facility for the needs of (the then) Grafton City, Copmanhurst Shire, Ulmarra Shire and possibly Nymboida Shire. The facility now services the Clarence Valley Local Government Area which includes all the aforementioned previous LGAs as well as the previous Maclean Shire Council. It is understood that no modification was required to the Consent when the previous Maclean Shire Council commenced disposing of its waste at the facility.

Although there are many places in the EIS that state that the facility will cater for the waste disposal needs of Grafton City and the Shires of Copmanhurst, Ulmarra and possibly Nymboida, it is our view that these statements do not limit or restrict the facility from accepting waste from other areas not mentioned in the EIS. Our review of the EIS did not indicate any other restrictions or limiting statements in Section 4 or any other Section of the EIS that restrict the facility from accepting waste from the Coffs Harbour LGA. We are therefore of the view that the proposal to dispose waste from the Coffs Harbour LGA is consistent and in accordance with the approved EIS and supplementary information.

Is the proposal restricted by any conditions of the development consent?

As identified previously, Condition 10 (vi) requires the operator of the facility to *“ensure the landfill only receives waste from contractors operating within the local government areas of the Clarence Valley (Grafton City, Ulmarra, Nymboida, Copmanhurst and Maclean local government areas) unless varied by any regional strategic waste management plan”.*

We do not believe that this condition would restrict the Proposal as the facility would be receiving waste from CHCC which is a Local Government and not a contractor as it does not profit from the collection / disposal of waste. CHCC, in our opinion, is therefore not restricted by this condition.

If CVC is of the view that this condition does apply to the proposal, it should be noted that Clarence Valley Council does have a Regional Waste Strategy (entitled the Clarence Valley Solid Waste Management Strategy 2020 – 2027). The Strategy also identifies an opportunity to accept waste from neighbouring Councils for financial benefit and to invest into resource recovery options.

Conclusion

It is our view that the Grafton Regional Landfill can accept waste from CHCC under the current terms of Development Consent No. G95 /00054.

Should you require any further clarification regarding this advice please feel free to contact the undersigned on 02 6651 7666.

Yours sincerely

GeoLINK



Simon Waterworth
Director / Town Planner

CORPORATE & COMMUNITY**ITEM 07.23.052 POLICY REPORT**

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Governance Officer, Bligh Grant	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments	A. Conflict of Interest - Development Applications (DAs) Policy V1.0 [Draft] ↓ B. Election Candidate Campaign Signage Policy V1.0 + Online Form [Draft] ↓ C. Roads Policy V4.0 [Draft] ↓ D. Roadside Memorials Policy V4.0 [Draft] ↓	

SUMMARY

This report asks that Council place two (2) new policies and two (2) revised Council policies on exhibition and, subject to there being no submissions that change the intent of the policies, that they be adopted.

OFFICER RECOMMENDATION

That Council:

1. place the following policies on exhibition and subject to there being no submissions that change the intent of the policies that they be adopted:
 - a. Conflicts of Interest: Development Applications (DAs) Policy V1.0 (Attachment A)
 - b. Election Candidate Campaign Signage Policy V1.0 (Attachment B)
 - c. Roads Policy V4.0 (Attachment C)
 - d. Roadside Memorials Policy V4.0 (Attachment D)

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

- a. *Conflicts of Interest: Developments Application (DAs) Policy V1.0 (Attachment A).*

Requirements have been introduced into the *Environmental Planning and Assessment Regulation 2021* to address conflicts of interest in council related development. Councils must adopt and have a policy that specifies how conflicts of interest in connection with council-related development applications will be handled. The policy must comply with the requirements in these Guidelines (section 66A) as outlined on this webpage www.planningportal.nsw.gov.au/news/council-related-development-application-conflict-interest-guidelines.

Based on these guidelines and the work of other local authorities, Council has developed the Conflicts of Interest – Development Applications (DAs) Policy V1.0

- b. *Election Candidate Campaign Signage V1.0 (Attachment B)*

This draft policy outlines requirements of candidates for Federal, State and Local Government elections, and other elections, when placing and removing election signage on Council managed road reserves. It also proposes that a redeemable bond be paid to Council by candidates or political parties to ensure timely removal of signage post-election. The proposed bond amount (\$550.00) aligns with current practice at other councils in NSW. The draft policy and a copy of the online application form are appended as Attachment B.

- c. *Roads Policy V4.0 (Attachment C)*

Requirements for road maintenance are now guided by Statewide Mutual's Best Practice Manual, replacing Council's Risk Management Procedure. Maintenance frequency is more demand-sensitive rather than schedule-driven, as per Council ITEM 6c.21.067. A revised schedule for road inspection and roadside vegetation management are provided. Updates can be identified in red.

d. Roadside Memorials V4.0 (Attachment D)

This policy has been reviewed to be more consistent with requirements set by Transport for NSW. Updates can be identified in red.

BACKGROUND

As above

COUNCIL IMPLICATIONS

Budget/Financial

As above

Asset Management

As Above

Policy and Regulation

As above

Consultation

Internal staff in the key subject matter areas

Legal and Risk Management

As above

Climate Change

As above



Policy

Conflicts of Interest – Development Applications (DAs)

Responsible Manager (Title)	General Manager		
Adopted by Council	Date: TBA	Minute Number: TBA	
File Reference Number	ECM: TBA	Version: V1.0	Review Due: April 2027
Document(s) this policy Supersedes	Nil		
Community Plan Linkage	5.5 Leadership - An accessible local government with improved responsiveness and transparency in its actions		

Part 1 PRELIMINARY

1 Purpose

This policy aims to manage potential conflicts of interest and increase transparency at all stages of the development process for council-related development.

2 Scope

This policy applies to council-related development and where an applicant is Clarence Valley Council, a Councillor or a Council officer.

3 Definitions

(1) In this policy

application means an application for consent under Part 4 of the Act to carry out development and includes an application for a complying development certificate and an application to modify a development consent

Council means Clarence Valley Council

Councillor means any person elected or appointed to civic office, including the Mayor

Council Officer means any person elected or employed in any capacity (e.g., full-time; fractional; contract); administrators, Council committee members and delegates

council-related development means development for which the council is the applicant, developer (whether lodged by or on behalf of council), landowner, or has a commercial interest in the land the subject of the application, where it will also be the regulator or consent authority



development process means application, assessment, determination, construction and enforcement

the Act means the *Environmental Planning and Assessment Act 1979*.

- (2) A word or expression used in this policy has the same meaning as it has in the Act, and any instruments made under the Act, unless it is otherwise defined in this policy
- (3) Notes included in this policy do not form part of the policy.

Part 2 PROCESS FOR IDENTIFYING AND MANAGING POTENTIAL CONFLICTS OF INTEREST

4 Management controls and strategies

- (1) The following management controls may be applied to:
 - (a) the **assessment and determination** of an application for council-related development. The management controls are provided in **Table 1**, and includes that:
 - Council appointed members to the Regional Planning Panel that have been involved in previous Council resolutions relating to the proposed development and/or land must declare an interest and be removed from the decision making process.
 - (b) the **regulation and enforcement** of approved council-related development options could include:
 - use of independent consultants
 - enter into a shared services arrangement with a neighbouring Council
 - Public reporting on key milestones such as construction and occupancy certificates.
- (2) The management strategy for the following kinds of development is that no management controls need to be applied:
 - (a) commercial fit outs and minor changes to the building façade
 - (b) internal alterations or additions to buildings that are not a heritage item
 - (c) advertising signage
 - (d) minor building structures projecting from a building façade over public land (such as awnings, verandas, bay windows, flagpoles, pipes, and services)
 - (e) development where the council might receive a small fee for the use of their land.

5 Identifying whether a potential conflict of interest exists, assessment of level of risk and determination of appropriate management controls

- (1) Development applications lodged with the council that are council-related development are to be



referred to the General Manager or their delegate the Director Corporate and Community (Director) for a conflict-of-interest risk assessment.

Note: Council-related development is defined in section 4.

- (2) The General Manager or Director is to:
- (a) assess whether the application is one in which a potential conflict of interest exists;
 - (b) identify the phase(s) of the development process at which the identified conflict of interest arises;
 - (c) assess the level of risk involved at each phase of the development process;
 - (d) determine what (if any) management controls should be implemented to address the identified conflict of interest (in each phase of the development process if necessary) having regard to any controls and strategies outlined in clause 5 of the policy and the outcome of the general manager's assessment of the level of risk involved as set out clause 6(2)(c) of the policy; and

Note: The General Manager or Director could determine that no management controls are necessary in the circumstances.

- (e) document the proposed management approach for the development application in a statement that is published on the DA Tracker.

6 Where Council officers and councillors have a potential conflict of interest

- (1) The following principles must be adhered to:
- (a) If a Council staff member is the applicant and/ or land owner or is the delegated staff member to act as an applicant for a Council project / development, any discussion relating to the affected DA processing, status, etc., must be undertaken in the staff member's own time (if the matter is a private or personal project), in a public location (e.g. foyer, front counter).
 - (b) If a Councillor or staff member is the applicant and/ or land owner, the Councillor or staff member must not use his/ her position to influence the Assessing Officer in the processing of his/ her application.
 - (c) The assessing officer is to ensure that all processes undertaken during the assessment of any DA are in accordance with Council's policies, procedures and legislative requirements. The applicant is not to be given any special, preferential treatment nor discriminated against.
- (2) How to ascertain if the DA is to be reported to Council for determination – applicant/owner is a staff



member or Councillor.

Generally, any DA lodged where the applicant and/ or land owner is a Council staff member or Councillor, the DA should be processed in the normal manner, which may include determination under delegated authority.

If one (1) or more of the following matters are triggered, the DA is to be reported to the elected Council for determination:

- (a) the scale and extent of the DA lodged is considered to have a substantial financial impact;
- (b) the proposed DA seeks a substantive variation to any adopted planning control or Council Policy;
- (c) the applicant and/ or land owner is a staff member within the Development and Land Use Planning Section, unless otherwise deemed exempt by the Director Corporate and Community ; and
- (d) the extent of any public perception of a possible conflict of interest that may exist between the DA lodged and the applicant's and/ or landowner's relationship with the Development and Land Use Planning Section (i.e. relevant assessment staff).

7 Declarations of Conflicts of Interest

Where a staff member is party to a development application as applicant and/or land owner, the person(s) must advise their supervisor of their conflict of interest and ensure that this procedure and Council's Code of Conduct are adhered to.

Where a Councillor is party to a development application they must advise the General Manager.

Declarations must be made when submitting an application via the NSW Planning Portal.

8 Attachments

- A Table 1 Assessment and Determination Criteria
- B Table 2 Example Management Statement



Attachment A

Table 1 - Management Controls - Assessment and Determination Criteria

Category of DA where Council is both Applicant and Landowner, or where Council has an interest on the land	Assessment	Determination
<p>Minor DA</p> <p>Minor DAs refers to development that is small-scale, routine operational and/ or non-controversial. The determination of "minor" shall be made after consideration of the following criteria, at the discretion of the Manager Development and Land Use Planning:</p> <ul style="list-style-type: none"> - The estimated value of the works to be undertaken; - The potential impact on surrounding residential amenity associated with the proposed development; - The consistency of the proposed works with an existing Council Management Plan or strategy; - Whether the proposal involves any substantial variations from existing Council policy; and - Whether the proposal will lead to any financial benefit for Council. <p>Examples include replacement amenities block, internal refurbishment of a building. Less than 5 lot subdivision.</p>	<ul style="list-style-type: none"> • Assessment must be by Council staff not involved in the preparation of the application and peer reviewed by immediate supervisor. • A management statement to be prepared and exhibited with DA, unless it is of a kind referred to in Part 2, (5) (3) of the Policy 	<ul style="list-style-type: none"> • Determined in accordance with staff delegations <p>Development on community land that is not authorised by a Plan of Management or defined as exempt under section 47E of the <i>Local Government Act 1993</i> will be determined by Council.</p>
<p>Routine DA</p> <p>A Routine DA (not minor) or other form of DA that takes place on Council owned land and generally complies with zoning, land use provisions and Council policies, with no substantial or numerous submissions</p> <p>Examples include smaller scale subdivisions, additions to existing buildings, small to mid scale community infrastructure.</p>	<ul style="list-style-type: none"> • Assessment by Council staff not involved in the preparation of the application and peer reviewed by senior member of staff. • Review of staff assessment by external independent town planning consultant and/or a town planner from another council, if determined by the Director Corporate and Community . • Management statement to be prepared and exhibited with DA. 	<ul style="list-style-type: none"> • Determined in accordance with staff delegations <p>Development on community land that is not authorised by a Plan of Management or defined as exempt under section 47E of the <i>Local Government Act 1993</i> will be determined by Council.</p>
<p>Major DA/Regionally Significant Development</p> <p>Major DAs refer to development that is large-scale significant and/ or raises significant public interest. The determination of "major" shall be made after consideration of the following criteria, at the discretion of the Director Corporate and Community :</p> <ul style="list-style-type: none"> - The estimated value of the works to be undertaken; - If the DA is Regional Development (<i>under the State Environmental Planning Policy (Planning Systems) 2021</i>). - The potential impact on surrounding residential amenity associated with the proposed development; - The consistency of the proposed works with an existing Council Management Plan or strategy; - Whether the proposal involves any substantial variations from existing Council policy; and - Whether the proposal will lead to any financial benefit for Council. <p>Examples include: Coastal protection works, new industrial estates, new major community facilities and libraries.</p>	<ul style="list-style-type: none"> • Assessment by Council staff not involved in the preparation of the application • Engage external independent town planning consultant (in accordance with Council's <i>Purchasing Policy</i>) and/or a town planner from another council to review assessment. <p>OR</p> <ul style="list-style-type: none"> • Where significant variations to zoning, land use provisions and/or Council policies are proposed, the assessment of the entire development application shall be undertaken by an external town planning consultant. • All regionally significant applications must be independently reviewed. • Management Statement to be prepared and exhibited with DA. 	<ul style="list-style-type: none"> • Report to council for determination. OR • Determination by the Regional Planning Panel if the Capital Investment Value (CIV) of the application is >\$5million in accordance with Schedule 6 of the State Environmental Planning Policy (Planning Systems) 2021. • Council appointed members to the Regional Planning Panel that have been involved in previous Council resolutions relating to the proposed development and/or land must declare an interest and be removed from the decision making process.

Appendix B

Table 2 - Example Management Statement

Note: The Management Statement must be published on DA Tracking (or Portal if mandated)

Council conflict of interest management statement	
Project Name	
DA number	
Potential conflict	
Management strategy	Refer to Table 1 for guidance. The strategy could include (examples only) <ul style="list-style-type: none"> • The DA to be peer reviewed • Assessment staff are not project team staff • 'Independent assessment' • Determination by the Regional Planning Panel • Key milestones post determination reported to Council and published
Contact	Anyone with concerns about council fulfilling its obligations should report their concerns to the council.



Policy

Election Candidate Campaign Signage

Responsible Manager (Title)	Director Corporate & Community		
Adopted by Council	Date: TBA	Minute Number: TBA	
File Reference Number	ECM: TBA	Version: V1.0	Review Due: May 2027
Document(s) this policy Supersedes	Nil		
Community Plan Linkage	5.7 Leadership - A strong relationship between all levels of government and partnerships with community to deliver outcomes that benefit residents		

1 Purpose

To control the placement of election signage in, on or overhanging Council's road reserve areas, subject to lodgement of a bond and other conditions of compliance, during elections.

2 Definitions

Council Road Reserve Areas: The roads and road related areas managed by Council as the Local Roads Authority that are open to or used by the public.

Elections: Include periodic and general elections (e.g., Federal, State, and Local government elections) by-elections and supplementary elections, referenda and polls.

Signs: Includes moveable signs where appropriate; also includes posters that comprise an advertisement for a candidate or party in the election, or for a referendum or poll whether held for Federal, State and Local Government purposes.

3 Background/legislative requirements

Commonwealth Electoral Act 1918 (C'th)

Election Funding, Expenditure and Disclosures Act 1981

Parliamentary Electorates and Elections Act 1912

Local Government Act 1993

Roads Act 1993

Road Transport Act 2013

State Environmental Planning Policy (Exempt and Complying Development Codes) (2008)



4 Policy statement

Election posters are permitted in, on and overhanging road reserves during election campaign periods if:

- an application is made to do so, accompanied by the payment of a refundable bond
- the signage conforms with the principles outlined in this policy and any guidelines issued by the NSW and Australian Electoral Commissions.

5 Implementation

This policy applies to all candidates and political parties contesting Federal, State or Local polls that fall within the boundaries of the Clarence Valley Council Local Government Area.

In accordance with the *State Environmental Planning Policy (Exempt and Complying Development Codes (2008))* signage must:

- a) not be more than 0.8m² in area
- b) if on the site of a heritage item or draft heritage item—not be attached to a building
- c) be displayed by or on behalf of a candidate at an election referred to in clause 2.106 or the party (if any) of any such candidate, where clause 2.106 refers to an election held under the *Commonwealth Electoral Act 1918 (C'th)*, the *Parliamentary Electorates and Elections Act 1912* or the *Local Government Act 1993*
- d) be displayed in accordance with any relevant requirements of the Act under which the election is held
- e) be displayed only during the following periods:
 - i. 5 weeks immediately preceding the day on which the election is held
 - ii. the day on which the election is held
 - iii. 1 week immediately following the day on which the election is held.

5.1 Signage shall not be permitted to be erected within:

- Council's managed parks and reserves
- dividing strip (median strips traffic islands, roundabouts)
- within 6 metres of an intersection or junction, or in any other location that may pose a hazard to pedestrians or road users
- on trees, shrubs or plants



- on street signs, traffic control signs, parking signs; and
- any place that causes sight obstructions.

5.2 Signage must:

- be fastened securely to suitably durable supporting frame so that they cannot become detached in high winds and endanger safety
- be in good repair and condition at all times; and
- be removed within seven (7) days of the election. Failure to do so will result in removal by Council at a cost to the candidate.

Signage is limited to one sign per candidate or party on private fences, including those adjoining Council land.

Council reserves the right to request the immediate removal of any posters that are considered unacceptable or in an unsuitable location. Failure to comply with the request will result in the removal by Council and charged against the bond amount.

5.3 Bond

Persons or parties wishing to place an election sign on a Council road reserve or similar Council controlled land are required to pay a bond to ensure that the sign is monitored and, where necessary, removed by Council.

The amount of the bond is specified in Council's adopted Fees & Charges.

The bond is paid using an online portal on Council's website.

The bond is redeemable within 30 days of the sign being removed.

6 Appeal/objections process

Nil

7 Related Documents

Election Candidate Campaign Signage Application (online form; available on Council's website).

8 Attachments

Nil



Election candidate campaign signage application

Candidate details

Candidate name

Party affiliation or independent

Address

Contact phone number

Email address

Signage installation / removal dates

Installation date

Removal date

Signs may only be erected five (5) weeks immediately before the date set for polling day of election. Signs must be removed within seven (7) days of election.

Signage location

Please list the locations in which you intend to erect election signage - include the street/road name and approximate location of the sign along the street/road.

Conditions of application

- Bond to be lodged with Council which will be refunded providing all signage are removed within seven (7) days following the election date.
- All signage not removed within seven (7) days is subject to removal by Council and costed against the bond amount.
- Council reserves the right to request the immediate removal of any signage that is considered unacceptable or in an unsuitable location. Failure to comply with the request will result in the removal by Council and charged against the bond amount.
- All signage is to contain the name of the authorising person and must comply with all other electoral and legal requirements.
- No signage shall be erected within Council's parks or median strips
- Signage shall not be attached to trees or other vegetation within road reserves in urban areas.

Refund of bond

To request a refund of the bond:

1. Ensure that all of your election signage has been removed from Council's road reserves and parks.
2. Submit a written request, either by email or mail, to Council for a refund of the bond, confirming that all signage has been removed.

Further information

If you require any further information in relation to this application form, contact Council's Governance Officer.

Signature of applicant

I have read and understood Clarence Valley Council's Policy and consent to abide by the principles in the policy document

Name

Signature

Date

Policy

Roads

Responsible Manager (Title)	Manager Civil Services		
Adopted by Council	Date: TBA	Minute Number: TBA	
File Reference Number	ECM: TBA	Version: V4.0	Review Due: April 2027
Document(s) this policy Supersedes	V3.0 – 26/03/2019		
Community Plan Linkage	2.1 Infrastructure - A safely maintained transport (road and bridge) network		

1 Purpose

The purpose of this policy is to outline Council's level of service and response to a range of road related issues. The Policy is based on a risk management approach to provide a systematic method of identification, evaluation and prioritisation of maintenance works on Council's road **and bridge** network that will assist Council's decision-making process. The Policy also identifies the circumstances under which Council will consider the acceptance of roads or additional road lengths for inclusion to the Road Asset Register and the maintenance standards that will apply to those roads.

2 Definitions

'**Crown road**' means a public road that is declared to be a Crown road for the purposes of the *Roads Act 1993*.

'**public road**' means:

- a) any road that is opened or dedicated as a public road, whether under the Roads Act 1993 or any other Act or law, and
- b) any road that is declared to be a public road for the purposes of the Roads Act 1993.

'**road**' includes:

- a) the airspace above the surface of the road, and
- b) the soil beneath the surface of the road, and
- c) any bridge, tunnel, causeway, road-ferry, ford or other work or structure forming part of the road.

'**carry out road work**' includes carrying out any activity in connection with the construction, erection, installation, maintenance, repair, removal, or replacement of a road work.

'**RMCC**' – Road Maintenance Council Contract



3 Background/legislative requirements

3.1 Background

Clarence Valley Council has an extensive road network to manage, consisting of some 2,475 km of road and 285 timber and concrete bridges that are currently recorded on the Road and Bridges Asset Registers. In addition to this network, there are a significant number of other roads that members of the community desire that Council would maintain. Council needs to manage these assets within the financial constraints and competing interests that are placed on every Council.

This Policy aims to provide guidance to Council staff and the Community on the level of service that Council will provide in managing these assets and the procedures that Council will follow in making decisions on road associated issues.

Council has also recognised that potential hazards to road users resulting in public liability claims or injuries, place a significant burden on the community. Council believes it should endeavour to manage the road network to assist in minimising these potential hazards.

The procedures developed for this purpose are derived from industry best practices as documented in:

- Statewide Mutual Best Practice Manual – Roads (Version 7 June 2021)
- Australian Road Research Board (ARRB) – Unsealed Roads Best Practice Guide (Edition 2)

3.2 Legislative Requirements

Roads Act 1993

Civil Liability Act 2002 – Sections 42, 43 and 45

4 Policy Statement

The Roads Policy outlines Council's level of service for road maintenance activities and details its procedures for the management of its road network and road related infrastructure and activities. In particular, the Policy covers the following areas:

- Road hierarchy.
- Road maintenance; and
- Acceptance of roads to the Road Asset Register.

The Policy aims to achieve the following objectives:

1. To provide a systematic method of identification, evaluation and prioritisation of maintenance works on Council's road network that will assist Council's decision-making process; and:
2. To establish procedures that provide a simple, systematic, and readily usable risk management approach to the maintenance of public roads and to determine road maintenance methods within road reserves under the care and control of Council.



The following further objectives are consistent with this policy:

- a) Provide for efficient movement of people and goods throughout the Council area according to economic needs
- b) Preserve the transport assets of the Council area in a usable condition
- c) minimise adverse environmental impacts of roads
- d) contribute to effective fire control within the Council area
- e) treat ratepayers equitably in the allocation of maintenance services; and
- f) provide access throughout the Council area to facilitate the provision of assistance in times of emergency.

This policy and associated procedures covers maintenance works on road pavements and any other physical item that has a foreseeable impact on the safety and amenity of road users within the road reserves under the care and control of Council. It aims to achieve Council's Community Strategic Plan 2032 through the following objectives as contained in the 2022/25 Delivery Program:

- To have a safely maintained transport (road and bridge) network
- To have communities that are well serviced with essential infrastructure (including transport services, water and sewage systems and public amenities; and
- To implement forward planning for modern, accessible infrastructure upgrades and renewals.

5 Procedures

5.1 Road classification

5.1.1 Road hierarchy

Council will classify all roads under their control. Roads will be classified on whether they are sealed or unsealed and then based on factors as detailed below. The road classification will be used in conjunction with other factors to determine the level of service provided to the road and the road standard to be maintained. Roads will be classified on the following factors:

- Traffic volumes/heavy (haulage) vehicles
- Road function in the road network
- Bus routes.

Indicative classifications of roads are shown in Tables 1 and 2 below for sealed and unsealed roads.

Table 1 Sealed Road Classifications

Road Classification	Road Classification Rating	Urban			Rural		
		Indicative Traffic Volumes	Link Road	Bus Route	Indicative Traffic Volumes	Link Road	Bus Route
State*	5	Determined by State Government			Determined by State Government		
Sub-arterial	4	>4,000 vpd	Yes	Possibly	>1,000 vpd	Yes	Possibly
Distributor	3	1,000 – 4,000 vpd	Yes	Possibly	500 – 1,000 vpd	Yes	Possibly



Road Classification	Road Classification Rating	Urban			Rural		
		Indicative Traffic Volumes	Link Road	Bus Route	Indicative Traffic Volumes	Link Road	Bus Route
Collector	2	200 – 1,000 vpd	Yes	Possibly	100 – 500 vpd	Yes	Possibly
Local	1	<200 vpd	No	No	<100 vpd	No	No

Table 2 Unsealed Road Classifications

Road Classification	Road Classification Rating	Road Parameters
Sub-arterial	4	Traffic: >200 High vehicle usage, including high percentage heavy vehicle haulage traffic Function: Regional link road, localised heavy usage, haulage route Bus Route: Possible
Distributor	3	Traffic: >200vpd, high percentage heavy vehicle haulage traffic Function: Through and local traffic, link road between local centres, localised heavy usage, haulage route Bus Route: Possible
Collector	2	Traffic: 100 < 200 vpd, medium percentage haulage traffic Function: Through road, generally local traffic, medium heavy traffic haulage route (seasonal), service vehicles Bus Route: Possible
Local	1a	Traffic: 50 < 200 vpd, low heavy vehicle haulage route (seasonal) Function: No through road, services urban or rural residential properties, small farms, service vehicles Bus Route: Unlikely
Local Access	1b	Traffic: < 50 vpd Function: No through road, services rural properties, small farms, occasional service / heavy vehicles (seasonal) Bus Route: No bus route
Category 2	1c	Traffic: Generally, < 20vpd Function: Access to isolated residential, small farms in rural area Bus Route: No

*State Roads are major arterial links throughout the State and within major urban areas, which are the responsibility of the State Government to fund and prioritise. These are State government assets, and Transport for NSW is the roads authority over these assets within the Clarence Valley LGA.

Council will maintain a Roads Asset register of all roads maintained by Council, together with their road classification and category. Council will update this Road Asset register periodically where Council accepts additional road lengths through the acceptance of Crown roads, the acceptance of roads constructed through development or by reclassification of roads. Where actual traffic volumes are unknown for classification purposes, estimates of traffic volumes have been made.

5.2 Road Maintenance

Council will coordinate the maintenance of roads with the standards of the Roads Policy and a risk management approach as supported through Statewide Mutual's [Best Practice Manual](#).



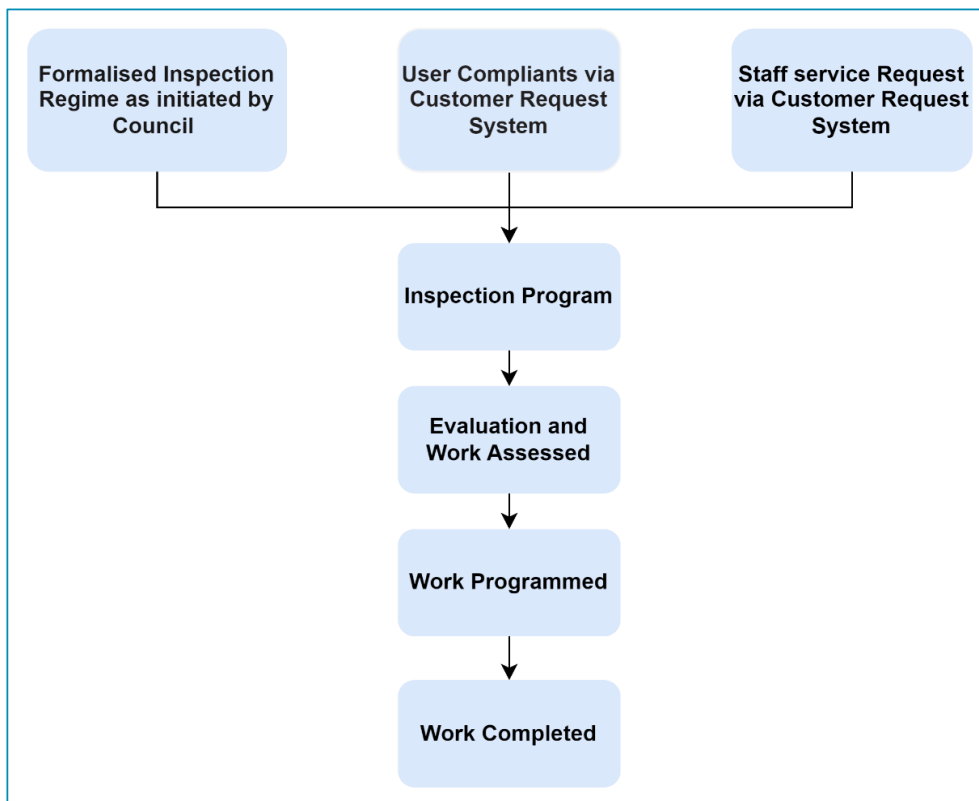
~~This policy, together with the procedures~~ These documents provide the guidelines for the inspection frequency to report the location, nature, treatment options, and repair priorities of potential hazards to road users. The implementation of this policy aims to minimise public liability exposure and provides a best value service to the community in relation to provision of road infrastructure services.

Figure 1. is a simplified but typical flowchart showing the process for repair and maintenance of Road assets.

As a rule, Council will seek to undertake restoration works on a priority basis as identified during inspection and reporting ~~utilising Council's Road Maintenance Risk Management Procedure~~ up to the funding levels made available each financial year. Road maintenance activities applicable to both sealed and unsealed roads include:

- Open and piped drainage maintenance
- Guidepost maintenance
- Guardrail maintenance
- Sign maintenance
- Weed and vegetation control (including roadside slashing and tree maintenance).

Figure 1. Simplified Typical Maintenance and Repair Flowchart.





Sealed Roads

Preamble:

The condition of the sealed road network varies significantly. It is impacted by **several** factors, including method and age of construction, road geometry and topography and previous maintenance regimes.

Inspections will be carried out on sealed roads ~~as specified as per the frequencies in the below table:~~

Table 3 Road inspection frequency

Road Class					
	5	4	3	2	1
Inspection Frequency	As per Council's RMCC contract	Monthly*	Bi-Monthly*	quarterly* (Specific sites)	6 monthly* (Specific sites)

~~* One Annual night inspection for delineation and sign reflectivity defects in the Road Maintenance Risk Management Procedures, with higher-classified roads receiving a greater frequency of inspection.~~

Maintenance Activities:

Maintenance activities on the sealed road network include the following:

- Maintenance of sealed surface (pothole patching and edge break repair).
- Minor heavy patching of failures
- Shoulder grading and edge drop repair
- Kerb and gutter maintenance
- Street sweeping; and
- Pavement marking.
- **Roadside Slashing**

Roadside Vegetation Management, including roadside slashing, will be completed in accordance with Council's Roadside Vegetation Management Plan (RVMP).

~~Council's objective is to repair potholes and minor pavement failures within the timeframes documented in Council's Road Maintenance Risk Management Procedures. This time frame will be dependent on:~~

Council's objective is to prioritise and program potholes and minor pavement failures for repair by considering the below criteria:



- Road classification
- Defect severity
- Workforce work load
- Climatic conditions; and
- Available funding.

This prioritisation process has been built into council's operating system and is determined once a defect has been identified and raised during the inspection process.

Unsealed Roads

Preamble:

The condition of unsealed roads varies greatly due to traffic type and usage, topography, available construction and/or maintenance materials and climate variations. These conditions can vary greatly along the length of a road. Over the full road length, various homogenous segments will generally remain in a good level of service, with other sections generally remaining in a poorer state.

Council will undertake maintenance service level based on the more specific identification of road condition variations based on road usage, topography, maintenance history and conditions existing at the time of inspection.

Unsealed maintenance frequency will be based on the road hierarchy. ~~The maintenance frequency is detailed in Table 3 below.~~ Prior to maintenance, roads will be inspected to determine the maintenance requirements of the road. The inspection will enable the road to be split into homogenous segments based on historical maintenance, topography, and traffic usage. These segments will be rated over their length. Maintenance responses will be dictated by the type of distress identified. The segment will then be targeted for maintenance as required. This maintenance may be independent of other segments on the same road, resulting in those sections of road that are in good condition receiving less maintenance, whilst sections that are in poorer condition receiving additional attention. This will enable the individual segments to be targeted for specific maintenance instead of the current **single** maintenance response for the whole road. These identified segments may receive a higher level of maintenance or a more suitable maintenance response, thereby better utilising the available funding.

It is acknowledged that this may lead to reduced maintenance levels on some roads and/or road segments and increased levels on others. However, this approach will gradually see the overall improvement in the road condition and serviceability for users.

Category 1 Unsealed Roads:

Category 1 unsealed roads are roads that Council:

- Has resolved to maintain prior to 2014; or
- Resolves to maintain as a Category 1 road if the road meets the criteria detailed in Section 3 - Acceptance of Additional Lengths of Roads for Inclusion in Council's Roads to the Maintenance Schedule (Roads Asset Register) (Crown Roads or Extension of Council Roads).

~~A road maintenance schedule for Category 1 unsealed roads has been developed based on the criteria shown in Table 3 — Unsealed Road Maintenance Frequency, subject to climatic conditions and~~



~~available funding. Attachment 1 details the current road classification and grading frequency for each road.~~

Unsealed road maintenance will be based on the specific condition of the road segment at time of inspection. Depending on the condition, maintenance may include some or all of the unsealed maintenance resources: i.e., grader, roller and water cart, gravel re-sheeting, gravel patching and/or other ancillary maintenance (drainage, vegetation management and traffic facilities). Inspections will be scheduled on roads a minimum of twice annually ~~or in accordance with the proposed grading frequency if greater than twice per year.~~ Inspections will also be undertaken where concerns are raised with Council over the condition of an unsealed road.

The unsealed road maintenance schedule will be reviewed annually for the maintenance of unsealed roads based on recent inspection, history, risk assessment and available funding.

~~Council's Road Maintenance Risk Management Procedures will govern the schedule of road maintenance~~ Maintenance will be based on road classification, risk, and maintenance requirements. This may mean that very low volume roads may receive reduced maintenance or targeted maintenance. It should be noted that in periods of severe weather conditions, Council may determine to cease or alter maintenance activities due to lack of available water for maintenance activities (e.g., due to drought), fire risk or until road conditions allow for Council to recommence, its maintenance program (e.g., due to floods or periods of extended rainfall).

Category 2 Unsealed Roads:

Category 2 unsealed roads are Public roads that Council has not previously maintained and are not constructed to an identified public road standard as defined in the Northern Rivers Development and Design Manual – Version 32 and the Northern Rivers Construction Manual but still meet minimum access standards.

Category 2 unsealed roads will be inspected as local ~~roads at reduced frequencies or when customer requests have been received.~~ Required maintenance will be determined and programmed following each inspection but will generally be minimal in nature but sufficient to ensure the road is trafficable. They are not included in a scheduled grading program. These roads will be maintained on an as needs basis and as Council funding permits.

Maintenance Frequency:

As indicated above, maintenance will be undertaken based on the needs of the road. This means that roads may not receive full maintenance but that targeted action may be taken instead as determined following inspection. In some instances, no maintenance may be scheduled based on an assessment of the road condition.

~~Table 3 — Unsealed Road Frequency~~

Road Classification	Indicative Maintenance Frequency
Sub-arterial (inc. Regional)	Max 4 times, based on inspection and targeted response



Distributor	Max 3 times, based on inspection and targeted response
Collector	Max 2 times, based on inspection and targeted response
Local	Max 2 times, based on inspection and targeted response
Local - Access	Max 1 time, based on inspection and targeted response
Category 2	As per inspection assessment and as required

Budgeting

Council will assess, in formulating its annual road budget (in context of its overall budget), the appropriate allocation of funding to maintenance works in such a way as to generally achieve the best possible long term overall condition of the road network while balancing the competing needs within Council for the limited funds available to Council.

Council will allocate human and financial resources in order to conduct inspections and assessments for the implementation of the policy and procedures within Council's budget constraints.

Maintenance programs will be determined based on inspection and will target specific road segments based on identified maintenance needs, risk priority and available funds.

5.3 Road capital works

Preamble:

Council determines future capital works through ~~a number of several~~ processes. These include:

- Procedures outlined in Council's Asset Management Plans.
- Reports/requests from the community; and
- Council resolution.

5.3.1 Capital activities

Capital works generally fall into a range of broad categories:

Reconstruction/renewal – reconstruction of a road asset generally to the same width and geometry as the existing road. Occurs when the road is beyond economical repair under an ongoing maintenance program. ~~When a sealed road segment is beyond economical repair under ongoing maintenance Council may determine that based on the road classification and level of risk, it would be more economical to return a sealed road back to an unsealed road.~~

Upgrade – improvement to a road generally in terms of widening and/or improvement to the road geometry. Often also includes a component of road reconstruction/renewal. During the planning and development of road upgrade projects, consideration will be given to the impacts of climate change and building resilience into the design of these works.

Resealing – resurfacing sealed roads to ensure that the surface remains impervious to water.

Gravel Resheeting – resurfacing unsealed roads to provide an adequate surface to allow two-wheel drive vehicles to traverse the road.



5.3.2 Scheduling of capital works

The scheduling of capital works is primarily dependent on funding availability. Renewal works (sealed roads, resealing and gravel re-sheeting) will be funded in accordance with Council's Asset Management Plans as applicable.

Scheduling of upgrading works is often based on Council's ability to attract funding for the specific work. This often depends on the grant(s) and the criteria for the funding.

Any future consideration of sealing unsealed roads will require an economical assessment to be undertaken in accordance with the requirements outlined in ARRB's Unsealed Roads Best Practice Guide. Such works are unlikely to be programmed if the criteria within this guide is not met.

5.4 Acceptance of additional lengths of roads for inclusion in Council's Roads Asset Register (Crown Roads or Extension of Council Roads)

The Roads Asset register has been determined by assessing and measuring current roads maintained by Council.

Council may accept existing Crown roads or extensions of existing Council roads for inclusion as part of Council's constructed road network (as either Category 1 or Category 2 roads) if they meet all the following criteria:

1. The subject road will be the sole means of access to at least one lawful continuously occupied residence(s) or property with a lawful dwelling consent. If a residence is able to obtain access from another maintained road, the road may not be included. Council will also give consideration to the length of road to be maintained, gradients, construction impacts, the cost of maintaining the additional length of road and the number of residences on the road and distances between residences in determining whether the road should be accepted.
2. The maximum length accepted shall be the distance to the access point of the last residential property.
3. Where Council accepts the transfer of a Crown Road, it shall approach the State Government to have the road reclassified as a public road over the nominated length. If the road is accepted for inclusion to the Roads Asset Register, the applicant will meet all reclassification costs.
4. The constructed road shall be wholly located within the designated road reserve. Where this is impractical, and the access is otherwise acceptable, realignment of the road reserve can be approved, with all costs to be met by the applicant.
5. The road shall be constructed at no cost to Council to the required standard. Category 1 roads shall be constructed as specified in the Northern Rivers Development and Design Manual – Version 32 and the Northern Rivers Construction Manual. An exception may be made for existing unmaintained unsealed public roads, which may be accepted as Category 2 roads subject to the roads **being generally in accordance with** meeting a specified standard of a minimum 6 metre wide constructed carriageway or 4 metre wide constructed carriageway with passing bays at a maximum of 200 metre intervals. The minimal gravel depth of the road shall be 100 mm of appropriately specified gravel for unsealed roads. Additional requirements to address design, environment,



drainage, and safety issues may also be required as assessed by Council. The decision on whether Council will accept a road as either Category 1 or Category 2 is at the discretion of Council and will be based on the access, development, and maintenance implications of the access.

6. There shall be no timber bridges located on the subject road.

Further additions to the Roads Asset register will only be considered on a written request to Council or lodgement of a development application. In determining a written request or an application Council will consider the above criteria, Council's financial position and the ability to maintain the additional road length. **When compliant with the policy, the Manager Civil Services and/or the Director Works and Civil may make decisions about accepting additional road infrastructure under delegated authority.**

Where Council accepts additional lengths of road in association with a development application for a dwelling house ~~or dwelling envelope~~, the road transfer and construction will be required prior to commencement of construction of the dwelling house.

Council may consider acceptance of roads that do not meet the above criteria but serve an access requirement for Council's operations (e.g., access to Council infrastructure) or to State Government operations where a contribution is made to the road.

All roads created by Council-approved development consent shall be added to Council's roads asset register at the end of the construction maintenance period.

5.5 Maintenance of Public Roads not currently on Council's Roads Asset Register

As a Roads Authority, Council has a level of responsibility for the maintenance of dedicated public roads not currently on Council's Roads Asset Register for maintenance. These roads are often of a low standard of construction, servicing minimal residences. On request, Council will review these roads for maintenance requirements and will, subject to Council consideration and resolution (in accordance with section 5.4), add these roads to Council's Roads Asset Register for maintenance as detailed in section 5.1 as either Category 1 or Category 2 roads.

5.6 Approval for Works to be undertaken on Council Roads by others

Council may provide consent to other authorities and entities to carry out road works on Council Public roads under Division 3 of Part 9 of the Roads Act 1993, subject to provision of satisfactory insurance and work procedures being lodged with and approved by Council prior to the commencement of any works.

5.7 Responsibilities

The Manager Civil Services is responsible for implementing the policy outlined above. This includes:

- Notifying staff of the policy and subsequent amendments
- With subordinate staff identifying training requirements; and:
- Ensuring audits are undertaken to determine the implementation of the policy.



5.8 Auditing and Compliance

Council compliance with the policy will be monitored through auditing of Council activities. This will include:

- Monitoring grading frequency and extent (by road).
- Auditing Council defect inspection and response system.

6 Appeal/objections process

Appeals to the Policy or its application can only be made by submission to a Council meeting.

Policy

Roadside memorials

Responsible Manager (Title)	Manager Civil Services		
Adopted by Council	Date: TBA	Minute Number: TBA	
File Reference Number	ECM: TBA	Version: V4.0	Review Due: TBA
Document(s) this policy Supersedes	V3.0 – 27/10/2020 – 6c.20.154		
Community Plan Linkage	2.1 Infrastructure - A safely maintained transport (road and bridge) network		

1 Purpose

To provide guidelines for the erection, maintenance and removal of roadside memorials that:

- Provide a compassionate and consistent approach to the placement of roadside memorials
- Take account of the safety needs of road users, the community and the legal obligations of Council
- Limit Council's exposure to the potential road safety hazard and public liability risks of roadside tributes and memorials
- Assist Council in managing the road assets under its care and control.

2 Definitions

A **roadside memorial** is any object to commemorate a death on a Council Road and which is constructed, erected or placed within a Council Road reserve. Memorials may include the affixing of items such as flowers or memorabilia to existing infrastructure or vegetation within the road reserve-

Public Road means any road that is opened or dedicated as a public road under the Roads Act 1993 or any other Act or Law and includes:

- a) The land adjoining a road commonly referred to as the road verge or roadside reserve,
- b) A bridge, culvert or causeway; or
- c) A laneway, walkway or cycleway,

But does not include a classified road under the control of the NSW Roads and Traffic Authority.



3 Background/legislative requirements

Council has powers pursuant to the Local Government Act and Roads Act to regulate the use of its road reserves.

4 Policy statement - Memorial Requirements

While not encouraging the practice but recognising the reasons for roadside memorials, Council permits the erection or placement of such memorials on its road reserves and aims to assist applicants to safely place a Memorial in an appropriate location based on the conditions set out below:

- 4.1 A roadside memorial can only be located within the immediate vicinity of the accident's site.
- 4.2 Only one (1) roadside memorial is to be erected in respect of each accident or incident.
- 4.3 A memorial must be located in a position where it will not distract drivers' attention from the driving task or interfere with the role of any traffic control item.
- 4.4 A memorial must not be located in a position where it will be hazardous to passing traffic (vehicles, bicycles and pedestrians) or prevent appropriate maintenance of a road reserve.
- 4.5 Roadside memorials must not exceed a height and width of 300mm. The material composition and location of these materials will be considered in respect to their potential risk to road users. Memorials must not be constructed of materials that may cause a hazard to vehicles, bicycles and pedestrians. (e.g., large metal or stone components are not permitted).
- 4.6 Memorials must be secured to prevent dispersion by weather conditions.
- 4.7 A memorial must not unreasonably restrict access for utility and emergency services.
- 4.8 Wherever possible, the location of a memorial should be chosen to minimise risk. Persons erecting or visiting a roadside memorial do so at their own risk. This location should:
 - i. Not be on a sharp bend
 - ii. Be well clear of any passing traffic
 - iii. Have enough room for a vehicle to safely pull off
 - iv. Be in a safe place for a vehicle to re-enter the roadway after visiting



- 4.9 The location of a memorial should not unreasonably detract from the amenity of the local area or seriously detract from the reasonable quality of life as expected by adjacent landowners or property occupiers and other members of the public.
- 4.10 Council reserves the right to remove, without notice, any memorial that does not comply with these guidelines.

5 Implementation

Persons wishing to erect a Roadside Memorial are required to complete the form 'Application for Erection of a Roadside Memorial' and submit it to Council for approval prior to proceeding with the installation. Council will issue a letter of approval provided the ten (10) conditions set out on the application form have been complied with. A copy of the application form can be found on the CVC website.

6 Relocating or Removing Roadside Memorials

During roadworks and maintenance, Council may need to move a roadside memorial. If this happens, we will aim to:

- identify tributes within the road area that may be affected by the work
- contact the family and advise them about the proposed roadwork and the need to relocate the tribute
- consider the family's views on how best to reinstall or relocate the tribute.

If we find a roadside memorial is a safety hazard, we will remove, store or relocate the tribute. We will try to contact family or friends before we move a tribute.

ITEM 07.23.053 COUNCIL MEETING CHECKLIST - UPDATE ON ACTIONS TAKEN

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Personal Assistant to the Mayor & Councillors, Lee Boon	
Reviewed by	General Manager, Laura Black	
Attachments	A. Actions List - Outstanding (Separate Cover) ⇒ B. Actions List - Completed (Separate Cover) ⇒ C. Rolling Checklist from 2019-2021 (Separate Cover) ⇒	

SUMMARY

This report updates Councillors on actions taken to implement resolutions of previous Council meetings.

OFFICER RECOMMENDATION

That the schedule of actions taken on Council resolutions be noted and those resolutions marked as complete be removed from the rolling checklist.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

A checklist is issued to Managers and relevant staff after each Council meeting to enable them to provide comments on the status of resolutions adopted by Council.

The attached checklist contains actions taken on all Council resolutions from the previous month's meeting and the status/progress on all Council resolutions that have not yet been fully implemented.

Those items marked as complete will not appear on any future checklists if the officer's recommendation is adopted.

BACKGROUND

A formal monthly report is required for each Council meeting, including the full checklist from the previous month and any outstanding actions from earlier meetings.

COUNCIL IMPLICATIONS**Budget/Financial**

N/A

Asset Management

N/A

Policy and Regulation

Local Government Act 1993 S355 (1)

Consultation

Staff, Managers

Legal and Risk Management

N/A

Climate Change

N/A

ITEM 07.23.054 ITEMS FOR INFORMATION

Meeting	Council	18 April 2023
Directorate	General Manager	
Attachments	A. Access Advisory Committee Meeting Minutes 15 March 2023 ↓	

SUMMARY

Committee minutes attached are for noting.

OFFICER RECOMMENDATION

That the Item for Information below be noted:

- Access Advisory Committee Meeting Minutes: 15 March 2023

**Clarence Valley Access Committee
Held in the Grafton Chambers and via Teams
On Wednesday 15 March 202 at 11am – 1pm
Minutes**

Attendance:

Chair: Cr Karen Toms

Minute Taker: Erin Brady (CVC)

Attendees: Cr Karen Toms, Laura Smith-Khan, Dave Moran, Jason Kingsley, Andrew Auglys (CVC), Justin Putze (CVC), Erin Brady (CVC). Online via Teams: Vanette McLennan, Zoe Goodsell, Alana Brooks (Road Safety Officer CVC), Elliot Fishman (Institute of Sensible Transport).

Apologies: Jennifer O'Brien, Jody O'Brien, Cr Steve Pickering, Stephen Timms.

ACKNOWLEDGEMNT TO COUNTRY by

We acknowledge the Bundjalung, Gumbaynggirr and Yaegl people as the Traditional Owners of the land on which we live and work. We honour the First Nations peoples culture and connection to land, sea and community. We pay our respects to their Elders past, present and emerging.

AGENDA ITEM	DISCUSSION / DECISION FOR ACTION	RESPONSIBILITY
<p>Minutes previous meeting – Moved: Laura Smith-Khan Second: Dave Moran</p> <p>Previous Business:</p>		
	<p>EOI/Invitation to recruit new CV Access Committee member</p> <ul style="list-style-type: none"> - Discussed advisory handbook guidelines for appointing new members to committee. Because of the short term left of the committee it was decided an 	

	<p>EOI would take too much time to process, so appointment by invitation was decided as appropriate.</p> <ul style="list-style-type: none"> - Motion: Invite Angela Berry of Yamba to join access committee. <p>Moved: Laura Smith-Khan Second: Dave Moran 6 in favour. Committee unanimous.</p>	<p>Erin Brady to action new membership procedure.</p>
	<p>Change accessible carparks:</p> <p>MacNaughton Place, Maclean - Alana Brooks – space needs to be larger to be complaint. Will need more time to review</p> <p>Memorial Park, Grafton – Alana Brooks - hard to review existing space currently with works and fencing in place. Will review when accessible.</p> <p>Prince Street – Alana Brooks – will arrange Teams meetings or in person meeting with Jason Kingsley to discuss.</p>	<p>Alana Brooks to review and report back to committee once reviewed.</p>
	<p>Access at a Glance</p> <ul style="list-style-type: none"> - Grafton Library is being inspected March 23. - No stickers up yet at CVC. 	<p>Erin Brady follow up when stickers will be applied to entrances at Maclean, Grafton and Rushforth offices.</p>
	<p>Pippi Beach and Turners Beach Access</p> <ul style="list-style-type: none"> - Andrew Auglys – council is looking at plans and costings for Turners Beach access. - Pippi Beach toilet access – reviewing costings and budgets. - Cr Toms asked about the finalisation of William Ager Park path and changes from original design. - Alana Brooks - council looking at having another path from Clarence Street going to William Ager viewing platform. 	

	<ul style="list-style-type: none"> - Andrew Auglys – looking at improving William Ager Park playground and new path will pick that up. Funding to replace shelters in the park too. - Cr Karon Toms- Can we please ensure new tables in the shelters are accessible for wheelchairs. Andrew Auglys confirmed they will be. - Jason Kingsley – 3 beaches that lend themselves to greatest level of compliant ramp access are Turners Beach, Main Beach, and Minnie Water. There is probably some room to upgrade the road at Minnie Water. Could this be a low-cost option for accessible beach access? - Andrew Auglys – Main Beach – weather has held up work around Main Beach including the red alert of hill. Minnie Water – can look into it. Some beaches have challenges - some more than other. - Jason Kingsley – offered to take Andrew Auglys out to look at Minnie Water to show him some easy wins council could have improving accessibility. Points rased: We need more master plans so then we can apply for grants. And there is a push for accessible tourism. We’ve got to move forward. We have to be more progressive. 	
	<p>Footpath trading Policy</p> <ul style="list-style-type: none"> - Hoping to get draft policy to committee in the next two weeks to review before next meeting. 	<p>Stephen Timms to attend next meeting to receive feedback on draft policy and also get feedback on Prince Street trial.</p>
	<p>DIAP – engagement</p> <ul style="list-style-type: none"> - Erin brady updated committee on progress of DIAP consultation and invited access committee to complete a survey and promote. 	
	<p>See Park / Caringa accessible play equipment donation</p>	<p>Defer to next meeting</p>
	<p>Clarence Valley Cultural and Community Precinct design</p> <ul style="list-style-type: none"> - Justin Putze - Designers still working on inclusion of feedback provided including a switchback from level surface of hall to the stage. Also looking at solutions to get accessible access from pit space to stage. All with designers – 	<p>Justin Putze to show current plans to Jason Kingsley.</p>

	<p>will bring solutions back to access committee.</p> <ul style="list-style-type: none"> - Justin Putze - Received feedback from Heritage Committee and will work through list to integrate into design. Council looking to submit DA by end of month. DA will have 50% detail/drawings. Justin assured the Access Committee they'd see finalised designs well before breaking ground. - Cr Karen Toms– wanted to clarify that the Access Committee won't see updated designs with committee's access recommendations in it until after DA submitted. Justin confirmed. • Jason Kingsley – What's the contingency budget for the construction. Cr Toms took question on notice. • Jason Kingsley: Should there be significant changes required, and it does get held up by Council, and there's an additional amount required to change, it will delay the project. What's that going to do to the project long term as far as delivery and cost? Justin said he has asked the question. • Justin Putze: It's around what we may have to forgo to create what we need. This committee is a lever to enable leverage to ensure we get desired outcome. • Justin Putze – confirmed access onto stage via ramp from hall – we should be able to do it on budget. • Cr Karen Toms –We're seeking if someone's in audience in wheelchair-they don't have to go outside. We want them to stay in the auditorium and access the stage like every able body person. • Justin Putze – No one will have to leave the auditorium to get to the stage. in the audience area there will be a bridge/ramp inside auditorium along the right side to take PWD onto stage. There will be a ramp outside the hall (but inside the building) into the pit space. Now seeking solution of how to enable someone to go from pit space onto stage without having to leave the hall. Currently investigating a platform lift from pit that can lift a range of options – eg moving people (all abilities) and equipment up to stage. • Cr Karen Toms – ok with changes. 	<p>Justin to attempt to get updated plans to Access Committee before DA goes to Council.</p>
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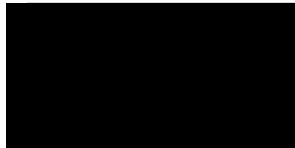
	<ul style="list-style-type: none"> • Zoe Goodsell – that explanation clears it up for me. • Vanette McLennan – happy with clarification that ramp will be internal. • Jason Kingsley– ok with what Justin is proposing but having not seen the design – not happy with it until he’s seen the plans. Jason said Council should be starting from a foundation of accessibility and DDA compliance and work forward from there. Cost doesn’t come into it. Asked if there was opportunity to have a look at design so he can see and get a handle on it. Justin said yes. • Laura Smith-Khan – sounds good. • Cr Toms – Asked Justin to send out revised plan to all access committee members prior to business paper. • Justin Putze – hoping to see revised design and will send through as soon as he gets it. • Access committee is still to approve the design. • Committee appreciates staff’s advocacy for committee advice. 	
Correspondence	<ul style="list-style-type: none"> • Quiet Hour at Maclean Service Centre • Leave Nobody Behind Webinar • Main Beach Zig Zag path- email asking for clarification on step at bottom of Zig Zag path. Alana Brooks said Council has scheduled works in April to remedy this. 	Erin to send out webinar link
DAs for Consultation	NIL	
General Business	<ul style="list-style-type: none"> • Yamba Surf Life Saving letter of support – Access Committee agreed to show its support for the grant application the club was hoping to submit to make the surf club more accessible and up to DDA compliance. 	Erin Brady to talk to club about CVC providing a letter of support for the grant application including a reference to CV Access Committee supporting the club’s goal to make the building more accessible.

<p>Guest Speaker –</p>	<ul style="list-style-type: none"> • Active Transport Strategy update: Elliot Fishman, Consultant 11:45pm – 12midday • Gave update on project and asked committee what are the barriers for moving around CV? • Walking and cycling – have run workshop with councillors, pop up engagement, team in CV doing detailed site assessments of footpath networks. Done data analysis and assessed network onsite and online. CV supportive of living active healthy lives with active transport available to all. • Asked the question: What are the barriers preventing people moving around freely in the CV? • Laura Smith-Khan – from perspective of living in Maclean using pram – no footpath running to connect us with Wherrett Park. People have to use the road to move. Unsafe with little kids. Also there’s a throughway where people walk through grassy area to get to Wherrett Park quicker. Council stopped mowing it. More paths and getting to school with pram. Lack of consistent pathways. • Vanette McLennan – similar comments about Yamba in terms of footpath and bike access. There are some areas with no paths and then paths end abruptly with no accessible access off them. And around Yamba Public School there are some missing links. • Zoe Goodsell – along Dobie Street the path ends abruptly. Broke leg there running. • Jason Kingsley – gutter ramps – with old and new developments. Would like to see an audit of footpath network to see where compliant gutter ramps are installed. Would like to see all conditions of DA’s that all driveways and footpaths have 1 in 8 gutter ramp-type access. • Elliot: Is the lip of gutter ramps too high? Jason – would have to check specific gutter ramps but yes, some lips can be a safety risk in wheelchair. 	<p>Action: Committee to look at Active Transport Strategy website, have a say and contact Alana if they have any ideas or want to discuss further.</p>

	<ul style="list-style-type: none"> • Dave Moran – legally blind so safety point of view. Pedestrian crossings – in Grafton near Victoria Street. GBH crossing is also dangerous. No way to get from southern side to northern side in Arthur Street, especially on buses. With cars getting quieter (EVs) it’s quite scary getting across. Also footpaths that disappear – if you don’t know where you’re going, you don’t know what to do. • Dave Moran – Prince Street upgrade is so much easier and safer for me, with nose-in parking. And another positive – disabled parking outside the hospital is a wonderful set up. Something like that in Prince Street with a number of designated disabled parking, so people don’t have to go looking for it. • Elliot – Also asked committee what things they’d like to see in different towns to make it better for everybody. • Cr Toms – Access ramps to beaches. Ramps to accessible toilets- eg Pippi Beach toilet. Turners Beach is not accessible – ramp too steep. • Parking right at end of pathway. • Vanette McLennan – likes the website - user friendly 	
	<p>General business</p> <ul style="list-style-type: none"> - Dave Moran – should we invite Community Transport along one day to advise us what they do. Committee agreed it was a good idea. - Zoe Goodsell – At a mothers group this week they discussed the trial in Prince Street. Concerns accessing prams from the rear of car was a safety concern. Alana Brooks – A buffer space has been included in the design for this purpose. However, if it moves to permanent parking, the carparks are too narrow. This will need to be considered. - Zoe Goodsell – access from parking at Jacaranda Park and See Park. If you miss out on a carpark – you have to park on grass. Uneven and unstable if it’s wet. Anyone with wheels would have difficulty in that space. 	<p>Dave Moran to work with Erin Brady to invite Community Transport along to a meeting.</p> <p>Add Prince Street parking at to agenda. EB</p> <p>Speak to GM re sending card to Bevan’s family. EB</p>

	<ul style="list-style-type: none"> - Jason Kingsley – asked to include Zoe’s concerns as agenda item in future meetings and endorse Zoe’s comments re Prince street parking. Safety risk needs to be addressed. - Jason Kingsley – move motion that committee commend consultation process to date for DIAP and than staff for their work. - Jason – move condolence motion for Bevan. Asked GM if they would send a handwritten card to family expressing our appreciation for that person for their commitment to committee and his service. 	
Meeting closed	12:34pm	
Next Meeting	Wednesday 19 April 2023, 11am – 1pm, Maclean Council Chambers	

28 March 2023
Cr Karen toms, Chair



ITEM 07.23.055 MONTHLY INVESTMENT REPORT - MARCH 2023

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments	A. Movement of Funds Between Months - Mar 2023 ↓	

SUMMARY

The purpose of this report is to inform Council of the details of Council's investment funds at the end of each month.

OFFICER RECOMMENDATION

That the report indicating Council's funds investment position as at 31 March 2023 be noted.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have an effective and efficient organisation

KEY ISSUES**Source of Funds Invested**

The funds invested are funds held under internal and external restrictions. External restrictions are primarily from Sewer & Water, Granting Bodies and Developer Contributions. Internal restrictions are primarily sourced from General Revenue Funding and Unspent Loans.

Based on the audited 30 June 2022 figures, funds have been sourced from the following areas:

External Reserves		Internal Reserves	
Sewerage Funds	6.08%	Fleet Plant Reserve	4.15%
Water Supply Funds	23.10%	Regional Landfill Reserves	1.73%
Developer Contributions	20.67%	Fin. Assist Grants paid in advance	5.75%
Unexpended Grants	17.96%	Waste Mngmt / Commercial Waste	5.09%
Domestic Waste Management	0.36%	Infrastructure Assets Renewals	1.77%
Holiday Parks	3.98%	Employee Leave Entitlements	2.56%
Deposits, Retentions and Bonds	1.72%	Other (refer attachment for further detail)	3.80%
Other External	1.26%		
	<u>75.15%</u>		<u>24.85%</u>
		Total External & Internal Reserves	<u>100.00%</u>

Portfolio Credit Limits

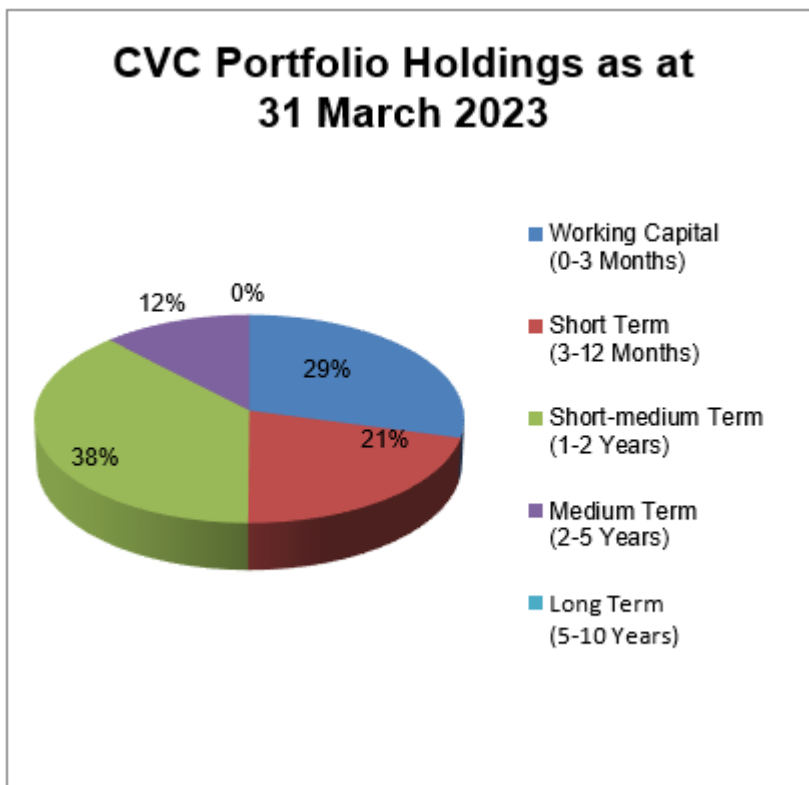
Tabled below is a summary of Council's investments as at 31 March 2023, which details compliance with Council's Investment Policy Portfolio Credit Limits.

Portfolio Credit Limits as at 31 March 2023				
Credit Rating Long Term	Investment Policy Maximum Holding	Total Investments Held	% of Total Investments	Complies with Policy (yes/no)
AAA	100.00%	4,500,000	3.07%	Yes
AA	100.00%	51,104,804	34.82%	Yes
A	60.00%	22,250,000	15.16%	Yes
BBB	50.00%	68,919,745	46.96%	Yes
TOTAL INVESTMENTS		146,774,549	100.00%	

Note, a permanent cap of \$250,000 per person per institution on deposits is guaranteed by the Federal Government under the Financial Claims Scheme and hence receives a rating of AAA.

Portfolio Holdings by Maturity

Illustrated and tabled below is a summary of Council’s investments by maturity as at 31 March 2023. Excluding “at-call” working capital, 21% of Council’s investments are maturing within the next twelve months.



Individual Institution or Counterparty

Limits

Tabled below is a summary of Council’s investments as at 31 March 2023 which details compliance with Council’s Investment Policy Counterparty Limits.

Individual Institution or Counterparty Limits as at 31 March 2023					
Financial Institution	Credit Rating Long Term	Investment Policy Maximum Holding	Total Investments Held	% of Total Investments	Complies with Policy (yes/no)
TERM DEPOSITS					
AMP	BBB	15.00%	8,000,000	5.45%	Yes
BoQ	BBB+	15.00%	8,000,000	10.90%	Yes
ME Bank	BBB+		8,000,000		
CBA	AA-	30.00%	3,000,000	2.04%	Yes
Defence	BBB	15.00%	11,000,000	7.49%	Yes
ING Direct	A	15.00%	16,000,000	10.90%	Yes
MyState	BBB+	15.00%	9,000,000	6.13%	Yes
NAB	AA-	30.00%	17,000,000	11.58%	Yes
NTTC	AA-	30.00%	3,000,000	2.04%	Yes
P&N	BBB	15.00%	18,000,000	12.26%	Yes
RaboDirect	A+	15.00%	3,000,000	2.04%	Yes
Suncorp	A+	15.00%	4,000,000	2.73%	Yes
Westpac	AA-	30.00%	12,000,000	8.18%	Yes
TOTAL TERM DEPOSITS			120,000,000	81.76%	
MANAGED FUNDS					
TCorp	AAA	40.00%	-	0.00%	Yes
Blackrock*	n/a	n/a	-	0.00%	Yes
TOTAL MANAGED FUNDS			-	0.00%	
FUNDS AT CALL					
AMP	BBB	15.00%	8,601,382	5.86%	Yes
AMP	BBB	15.00%	1,068,363	0.73%	Yes
ANZ	AA-	30.00%	6,933,915	4.72%	Yes
CBA	AA-	30.00%	3,027,704	2.06%	Yes
CBA	AA-	30.00%	7,143,185	4.87%	Yes
TOTAL FUNDS AT CALL			26,774,549	18.24%	
TOTAL INVESTMENTS			146,774,549	100.00%	

Register of Investments - Clarence Valley Council as at 31 March 2023					
Financial Institution	Total Investments Held	% of Total Investments	Maturity Date	Investment Return	Credit Rating Long Term
WORKING CAPITAL (0-3 MONTHS)					
T-CorpIM Cash Fund	-	0.00%	At-Call	0.00%	AAA
AMP Bank Ltd	8,601,382	5.86%	At-Call	4.05%	BBB
AMP Bank Ltd	1,068,363	0.73%	At-Call	0.50%	BBB
ANZ Banking Group Ltd	6,933,915	4.72%	At-Call	3.55%	AA-
Commonwealth Bank of Australia	3,027,704	2.06%	At-Call	3.45%	AA-
Commonwealth Bank of Australia	7,143,185	4.87%	At-Call	0.20%	AA-
AMP Bank Ltd	2,000,000	1.36%	02/06/2023	1.00%	BBB
Defence Bank	2,000,000	1.36%	20/06/2023	4.00%	BBB
ING	3,000,000	2.04%	20/06/2023	4.00%	A
MyState	2,000,000	1.36%	04/05/2023	2.95%	BBB
National Australia Bank	2,000,000	1.36%	05/06/2023	0.55%	AA-
National Australia Bank	2,000,000	1.36%	15/06/2023	0.55%	AA-
Suncorp	2,000,000	1.36%	11/05/2023	2.95%	A+
	41,774,549	28.46%		2.58%	
SHORT TERM (3-12 MONTHS)					
AMP Bank Ltd	1,000,000	0.68%	31/08/2023	0.75%	BBB
AMP Bank Ltd	3,000,000	2.04%	01/09/2023	4.25%	BBB
Bank Of Queensland Ltd	2,000,000	1.36%	21/08/2023	3.60%	BBB+
Bank Of Queensland Ltd	3,000,000	2.04%	21/02/2024	1.71%	BBB+
ME Bank Ltd	1,000,000	0.68%	06/07/2023	3.80%	BBB
MyState	2,000,000	1.36%	07/07/2023	3.80%	BBB
MyState	2,000,000	1.36%	05/03/2024	1.70%	BBB
National Australia Bank	2,000,000	1.36%	10/08/2023	0.60%	AA-
National Australia Bank	2,000,000	1.36%	10/09/2023	0.05%	AA-
P&N Bank	2,000,000	1.36%	11/12/2023	1.25%	BBB
P&N Bank	3,000,000	2.04%	12/02/2024	1.73%	BBB
RaboDirect (Australia) Ltd	1,000,000	0.68%	17/08/2023	3.40%	A+
RaboDirect (Australia) Ltd	2,000,000	1.36%	19/09/2023	3.40%	A+
Suncorp	2,000,000	1.36%	04/12/2023	4.40%	A+
Westpac Bank	3,000,000	2.04%	14/11/2023	1.22%	AA-
TOTAL SHORT TERM (3-12 MONTHS)	31,000,000	21.12%		2.33%	

Financial Institution	Total Investments Held	% of Total Investments	Maturity Date	Investment Return	Credit Rating Long Term
SHORT - MEDIUM TERM (1-2 YEARS)					
AMP Bank Ltd	2,000,000	1.36%	14/11/2024	4.70%	BBB
Bank Of Queensland Ltd	2,000,000	1.36%	02/12/2024	1.60%	BBB+
Commonwealth Bank of Australia	3,000,000	2.04%	10/05/2024	3.60%	AA-
Defence Bank	2,000,000	1.36%	21/11/2024	4.55%	BBB
Defence Bank	2,000,000	1.36%	5/12/2024	4.70%	BBB
Defence Bank	1,000,000	0.68%	05/12/2024	4.70%	BBB
Defence Bank	2,000,000	1.36%	03/03/2025	5.00%	BBB
Defence Bank	2,000,000	1.36%	11/03/2025	4.90%	BBB
ING	3,000,000	2.04%	10/05/2024	3.66%	A
ING	2,000,000	1.36%	13/05/2024	3.66%	A
ING	3,000,000	2.04%	15/05/2024	3.66%	A
ING	2,000,000	1.36%	03/03/2025	5.10%	A
ING	2,000,000	1.36%	13/03/2025	4.95%	A
ME Bank Ltd	2,000,000	1.36%	18/07/2024	4.26%	BBB
MyState	3,000,000	2.04%	14/06/2024	4.45%	BBB
National Australia Bank	2,000,000	1.36%	08/07/2024	0.80%	AA-
National Australia Bank	2,000,000	1.36%	06/03/2025	4.93%	AA-
P&N Bank	3,000,000	2.04%	14/06/2024	4.53%	BBB
P&N Bank	2,000,000	1.36%	16/09/2024	4.40%	BBB
P&N Bank	2,000,000	1.36%	29/11/2024	1.70%	BBB
P&N Bank	2,000,000	1.36%	17/12/2024	1.62%	BBB
P&N Bank	1,000,000	0.68%	13/03/2025	4.75%	BBB
Westpac Bank	1,000,000	0.68%	20/06/2024	0.85%	AA-
Westpac Bank	3,000,000	2.04%	15/10/2024	1.00%	AA-
Westpac Bank	1,000,000	0.68%	15/11/2024	1.63%	AA-
Westpac Bank	2,000,000	1.36%	18/11/2024	4.55%	AA-
Westpac Bank	2,000,000	1.36%	02/12/2024	4.41%	AA-
TOTAL SHORT-MEDIUM TERM (1-2 YEARS)	56,000,000	38.15%		3.68%	
MEDIUM TERM (2-5 YEARS)					
Bank Of Queensland Ltd	1,000,000	0.68%	06/08/2025	4.09%	BBB+
ING	1,000,000	0.68%	05/10/2027	5.00%	A
ME Bank Ltd	5,000,000	3.41%	09/06/2027	4.50%	BBB
National Australia Bank	2,000,000	1.36%	12/01/2026	1.00%	AA-
National Australia Bank	3,000,000	2.04%	22/02/2027	2.40%	AA-
Northern Territory Treasury Corp	3,000,000	2.04%	15/12/2026	1.50%	AA-
P&N Bank	2,000,000	1.36%	16/06/2025	4.67%	BBB
P&N Bank	1,000,000	0.68%	16/02/2026	2.49%	BBB
TOTAL MEDIUM TERM (2-5 YEARS)	18,000,000	12.26%		3.17%	
TOTAL INVESTMENTS	146,774,549	100.00%		3.02%	

BACKGROUND

This report has been completed in accordance with the *Local Government Act 1993*, part 9, Division 5, Clause 212 of the *Local Government (General Regulation 2005)*, and Council's Investment Policy, which requires a monthly report to Council. The report is to include the source and amount of funds invested, terms of performance, and a statement of compliance in relation to the *Local Government Act 1993*.

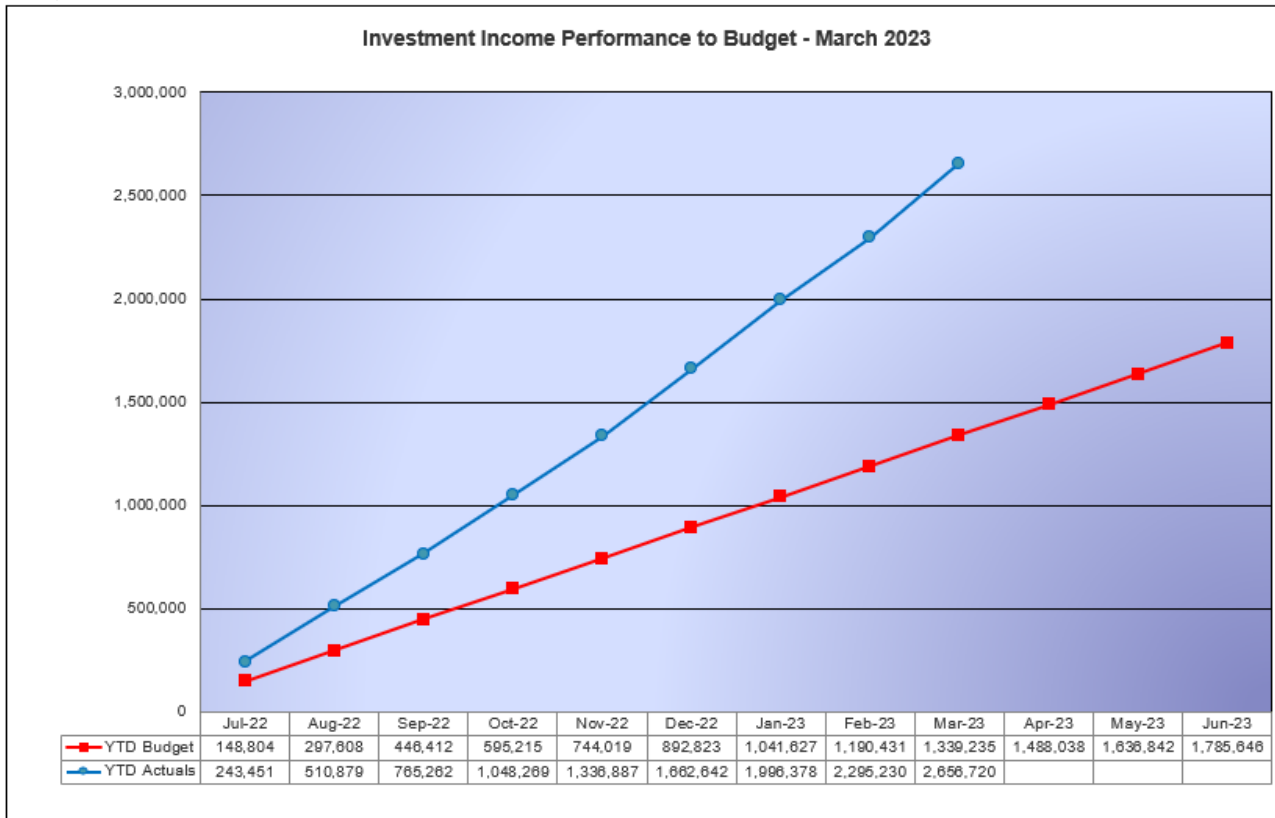
COUNCIL IMPLICATIONS

Budget/Financial

Portfolio Investment Returns to 31 March 2023			
	Actual	Budget 2022/23	Over/(Under)
This Month			
Cash Deposits & FRNs	\$361,490	\$148,804	\$212,686
Managed Funds	\$0	\$0	\$0
	\$361,490	\$148,804	\$212,686
Year to Date			
Cash Deposits & FRNs	\$2,656,531	\$1,339,236	\$1,317,295
Managed Funds	\$189	\$0	\$189
	\$2,656,720	\$1,339,236	\$1,317,484

Actual results

have shown that total interest income to 31 March 2023 is \$1.317m above the 2022/23 YTD budget of \$1.339m.

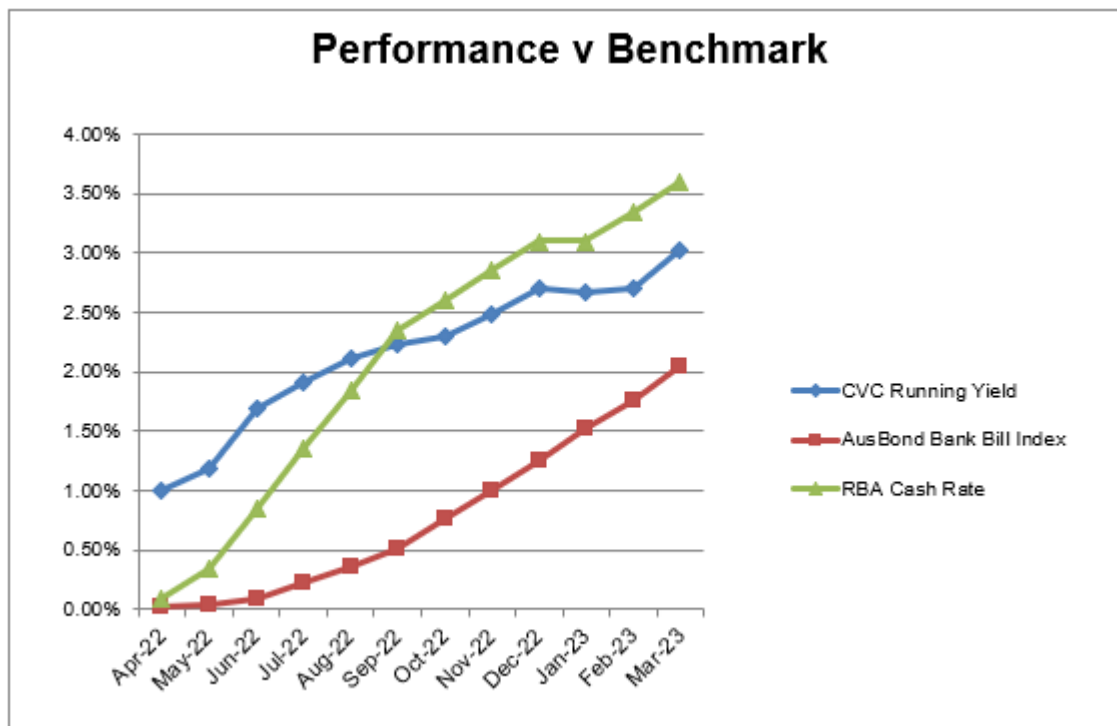


Running yields* to 31 March 2023 have been:

AMP Business	0.50%
AMP 31 Day Notice	4.05%
ANZ Premium Business	3.55%
CBA General	3.45%
24hr Call Account	0.20%
Term Deposits	3.10%
Total	3.02%

- Running yield is a measure of the return (before costs) that would be earned from current positions if there were no trades and no fluctuation in market yields.
- The RBA cash rate at the end of March was 3.60%. The benchmark AusBond Bank Bill Index was 2.04% for March.

- The current running yield of the total investment portfolio now stands at 3.02% (Feb 2.71%). The RBA cash rate has risen to 3.60%. The CVC running yield has therefore fallen below the RBA cash rate by 0.58%.



The following

investments were transacted during March:

- ING Direct \$2,000,000 matured 2/03/2023 – reinvested with ING Direct at 5.10% for 2 years – matures 3/03/2025
- Defence Bank \$2,000,000 matured 3/03/2023 – reinvested with Defence Bank at 5.00% for 2 years – matures 4/03/2025
- NAB \$2,000,000 matured 6/03/2023 – reinvested with NAB at 4.93% for 2 years – matures 6/03/2025
- Defence Bank \$2,000,000 matured 9/03/2023 – reinvested with Defence Bank at 4.90% for 2 years – matures 11/03/2025
- P&N Bank \$3,000,000 matured 13/03/2023 – reinvested with ING Direct (\$2,000,000) and P&N Bank (\$1,000,000) at 4.95% and 4.75% respectively for 2 years – matures 13/03/2025
- Westpac \$2,000,000 matured 13/03/2023 - Redeemed

Asset Management

N/A

Policy and Regulation

- Local Government Act 1993
- Part 9, Division 5, Clause 212 of the Local Government (General) Regulation 2005
- Investment Policy

Consultation

N/A

Legal and Risk Management

N/A

Climate Change

Climate change impacts of the current investment portfolio are now being considered as each investment matures. In line with section 5.11 of the current Investment Policy, preference is given to Financial Institutions that publicly state that they do not invest in nor finance the fossil fuel industry. It should be noted that investments under this section of the policy will only be made providing that the rate of return is equivalent or more favourable and that the investment does not increase the overall risk of Council’s investment portfolio. Total value of investments currently held with Financial Institutions that do not invest nor finance the fossil fuel industry remains at \$12.0M.

Movement of funds between months

Portfolio Credit Limits - movement over the reporting month						
Credit Rating Long Term	Total Investments Held (Current Month)	% of Total Investments (Current Month)	Total Investments Held (Previous Month)	% of Total Investments (Previous Month)	Movement \$	Movement %
AAA	4,500,000	3.07%	4,500,000	2.86%	-	-
AA	51,104,804	34.82%	61,909,606	39.30%	(10,804,802)	(17.45%)
A	22,250,000	15.16%	20,250,000	12.85%	2,000,000	9.88%
BBB	68,919,745	46.96%	70,890,567	45.00%	(1,970,822)	(2.78%)
TOTAL INVESTMENTS	146,774,549	100.00%	157,550,173	100.00%	(10,775,624)	(6.84%)

Individual Institution or Counterparty Limits - movement over the reporting month						
Financial Institution	Total Investments Held (Current Month)	% of Total Investments (Current Month)	Total Investments Held (Previous Month)	% of Total Investments (Previous Month)	Movement \$	Movement %
TERM DEPOSITS						
AMP	8,000,000	5.45%	8,000,000	5.08%	-	-
BoQ	8,000,000	5.45%	8,000,000	5.08%	-	-
CBA	3,000,000	2.04%	3,000,000	1.90%	-	-
Defence	11,000,000	7.49%	11,000,000	6.98%	-	-
ING Direct	16,000,000	10.90%	14,000,000	8.89%	2,000,000	14.29%
ME Bank	8,000,000	5.45%	8,000,000	5.08%	-	-
MyState	9,000,000	6.13%	9,000,000	5.71%	-	-
NAB	17,000,000	11.58%	17,000,000	10.79%	-	-
NTTC	3,000,000	2.04%	3,000,000	1.90%	-	-
P&N Bank	18,000,000	12.26%	20,000,000	12.69%	(2,000,000)	(10.00%)
RaboDirect	3,000,000	2.04%	3,000,000	1.90%	-	-
Suncorp	4,000,000	2.73%	4,000,000	2.54%	-	-
Westpac	12,000,000	8.18%	14,000,000	8.89%	(2,000,000)	(14.29%)
TOTAL TERM DEPOSITS	120,000,000	81.76%	122,000,000	77.44%	(2,000,000)	(1.64%)
FUNDS AT CALL						
AMP	8,601,382	5.86%	8,572,658	5.44%	28,724	0.34%
AMP	1,068,363	0.73%	1,067,909	0.68%	454	0.04%
ANZ	6,933,915	4.72%	6,911,769	4.39%	22,146	0.32%
CBA	3,027,704	2.06%	11,855,747	7.53%	(8,828,043)	(74.46%)
CBA	7,143,185	4.87%	7,142,090	4.53%	1,095	0.02%
TOTAL FUNDS AT CALL	26,774,549	18.24%	35,550,173	22.56%	(8,775,624)	(24.69%)
TOTAL INVESTMENTS	146,774,549	100.00%	157,550,173	100.00%	(10,775,624)	(6.84%)

Other Internal Reserves (detail)

Other Internal Reserves	
Coastal and estuary management	0.19%
Community cultural and heritage programs	0.01%
Council s7.11 development funds	0.02%
Election cost reserve	0.06%
Emergency services reserves	0.42%
Environmental and noxious weeds projects	0.35%
Floodplain management reserves	0.19%
Insurance reserves	0.13%
Maclean and district improvements	0.38%
Other parks improvements	0.31%
Public pool improvements	0.11%
Public toilet refurbishment program	0.07%
Regional development and tourism projects	0.01%
Roads reserves	0.56%
Saleyard's asset replacement	0.10%
Software implementation reserves	0.44%
Sporting facilities improvements	0.19%
Strategic development programs	0.24%
Unspent general loans	0.02%
Total Other Internal Reserves	3.80%

ITEM 07.23.056 2022/2023 QUARTERLY BUDGET REVIEW STATEMENT - MARCH 2023

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments	<ul style="list-style-type: none"> A. Quarterly Budget Income Statement By Fund - March 2023 ↓ B. Quarterly Budget Income & Expenditure Statements by Service - March 2023 ↓ C. Statement of Restricted Cash Reserve Funds - March 2023 ↓ D. Quarterly Contracts and Other Expenses March 2023 ↓ E. Monthly Grant Application Summary - March 2023 ↓ 	

SUMMARY

This report presents to Council the March 2023 Quarterly Budget Review Statement (QBRs) for the period 1 January 2023 to 31 March 2023.

Budget adjustments for the quarter ended 31 March 2023 (subject to council resolution) result in no impact on the General Fund impact leaving the current year projected budget result as a \$153,948 surplus.

The reserve funding variations identified in this report will increase the reserve funds by a \$250,000, resulting in a current year projected reserve funds movement of \$21,248,877.

OFFICER RECOMMENDATION

That Council:

1. receive and note the information in the Quarterly Budget Review Statement to March 2023.
2. approve the General Fund variations detailed in this report, which result in a \$250,000 movement on the projected General Fund budget resulting in a surplus of \$153,948 for the year.
3. approve the variations for the Financial Reserves as detailed in this report which result in decreasing the projected decrease in the External and Internal Reserves Funds to \$21,248,877.
4. note and endorse the receipt of funds due to successful grant applications as detailed in Attachment E.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have an effective and efficient organisation

KEY ISSUES**Major Budget Variations Proposed**

Following is a list of the major proposed budget variations identified in the month of March 2023, noting budget variations have previously been reported to Council during the month of March (CM 07.23.041) since the adoption of the Revised Budget in February 2022 (CM 07.23.019).

Sub Service	Variation Comments	Net Impact to General Fund Decrease / (Increase)	Net Impact to Reserves Decrease / (Increase)	Previous Council Resolution
343	Service – Buildings & Facilities Sub-Service – Buildings & Facilities <ul style="list-style-type: none"> Increase return on investment income based on improving return average yield currently 2.75% as opposed - \$500,000 – 50% restricted 	(\$250,000)	(\$250,000)	N/A
343	Service – Buildings & Facilities Sub-Service – Buildings & Facilities <ul style="list-style-type: none"> Allocate Bushfire Local Economic Recovery (BLER) funding for: <ul style="list-style-type: none"> Maclean Community Precinct - \$4,997,000 	\$Nil	\$Nil	N/A
393	Service – Sewer Services Sub-Service – Sewer Services <ul style="list-style-type: none"> Allocate Dept Planning & Environment – Safe & Secure Water Program as follows <ul style="list-style-type: none"> North Grafton Sewage Treatment Works Tender process - \$62,500 	\$Nil	\$Nil	N/A
	TOTAL Proposed General Fund / Reserve Balance Impact	(\$250,000)	(\$250,000)	

Explanation of Attachment

Income and Expenditure Statements (attachment A) are included for the information of Councillors. It should be noted that the reports include actual monthly transactions with the exception of:

- Accruals for depreciation, staff entitlements and Reserve interest are estimated only based on the adopted budget, with actual accruals calculated and adjusted end of year.

BACKGROUND

In accordance with Clause 203(1) of the Local Government (General) Amendment (planning and reporting) Regulation 2011, the Quarterly Budget Review Statement must be submitted to Council no later than two months after the end of the quarter.

The QBRS presents a summary of Council's financial position at the end of each quarter. It is the mechanism whereby Councillors and the community are informed and monitor Council's progress against the Operational Plan (original budget) and the last adopted revised budget.

The QBRS includes:

Attachments

- Statement of Income and Expenditure providing a summary of Council's revised financial position at the end of the quarter by Fund (Attachment A):
 - Consolidated
 - General
 - Water
 - Sewer
 - Holiday Parks
 - Clarence Regional Library
 - Domestic Waste Management

2. Statement of Income and Expenditure providing a summary of Council's revised financial position at the end of the quarter by Sub-Service (Attachment B).
3. Statement of Restricted Cash Reserve Funds providing a projected year end position (Attachment C).
4. Statement of Material Contracts entered into by Council and details of Consultancies and Legal Expenses during the quarter (Attachment D).
5. Grant Summary - details and current status of any grant applications Council has lodged. (Attachment E).

Other Matters:

6. Quarterly Budget Review – Provides the proposed variations for the month of March. Summarises the General Fund budget variations during the quarter and the impact on the overall projected result and reserves.
7. Key Performance Indicators – Provides a projected result against the benchmark for Council's General Fund key performance.

COUNCIL IMPLICATIONS

Budget/Financial

The table below summarises the General Fund budget variations endorsed during the quarter (CM 07.23.041 March) and the impact on the overall projected result.

The proposed General Fund budget variations for the March 2023 Quarter will result in a Revised 2022/2023 Budget as at 31 March 2023 of a \$96,052 Deficit. The proposed Reserve Funds variations for the March 2023 Quarter has resulted in a Revised 2022/2023 Budget Reserve Funds movement as at 31 March 2023 of a \$21,498,877 reduction.

March 2023 Quarter Budget Variations	Council Minutes Actioned	Budget Review Variations	Total Quarterly Variations	Net Impact	Council Minute Reference
February	\$0	\$0	\$0	Nil	07.23.041
March Proposed	\$0	(\$250,000)	\$0	Nil	
Total	\$0	(\$250,000)	(\$250,000)	Nil	

Original Adopted Budget		\$36,052	Deficit
September Quarter Variations	\$0	\$0	Deficit
December Quarter Variations	\$0	\$0	Nil
March Quarter Variations	\$0	(\$250,000)	Nil
Revised Budget as at 31 March 2023		(\$153,948)	Deficit

The table below summarises the External/Internal Reserve budget variations endorsed during the quarter and the impact on the overall projected result.

March 2023 Quarter Reserve Funds Variations	Council Minutes Actioned	Budget Review Variations	Total Quarterly Variations	Net Impact	Council Minute Reference
February	\$0	\$0	\$0	Nil	07.23.041
March Proposed	\$0	(\$250,000)	(\$250,000)	Nil	
Total	\$0	(\$250,000)	(\$250,000)	(\$250,000)	

Original Adopted Budget Reserve Funds Movement		\$20,511,903	Decrease
September Quarter Variations	\$48,000	\$0	Decrease
December Quarter Variations	\$938,974	\$0	Decrease
March Quarter Variations	(\$250,000)	\$0	Nil
Revised Reserve Movement Budget as at 31 March 2023		\$21,248,877	Decrease

Key Performance Indicators

The indicators adopted in the Long Term Financial Plan 2022/2023 – 2031/2032 measure Council's financial position and its financial performance. These indicators are aligned with the Fit for the Future Ratios and focus on long term sustainability.

The forecasts are derived from Council's adopted Long Term Financial Plan and the Asset Management Strategy unless a material variation in the indicator has occurred during the period. The variations proposed in this QBRs do not materially affect Council's end of year position against KPI's.

GENERAL FUND	Forecast Indicator	Benchmark
Operating Performance Ratio	(7.02%)	Min > 0%
Own Source Revenue Ratio	68.70%	Min > 60%
Building & Infrastructure Asset Renewal Ratio	152.41%	Min > 100%
Infrastructure Backlog Ratio	0.02%	Max < 2%
Asset Maintenance Ratio	101.0%	Min > 100%
Debt Service Ratio	3.15%	< 12%
Real Operating Expenditure per Capita	\$2,038.87	Inclining Trend

Asset Management

N/A

Policy and Regulation

The reports are presented are in accordance with the requirements outlined in the Code of Accounting Practice and Financial Reporting, and clause 203(1) of the Local Government (General) Regulations applicable from 1 July 2011 including the format required under the Integrated Planning and Reporting (IP&R) framework.

Consultation

Report was prepared in consultation with the Accounting staff and Section Budget managers.

Legal and Risk Management

N/A

Climate Change

N/A

Appendix 1**Report by Responsible Accounting Officer – 2022/23 March Quarter Budget Review**

The following statement is made in accordance with clause 203(2) of the Local Government (General) Regulation 2005.

It is my opinion that the Quarterly Budget Review Statement for Clarence Valley Council for the quarter ended 31 March 2023 indicates that Council's projected short term financial position at 30 June 2023 will be satisfactory, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

The available working capital for Council's General Fund as at 30 June 2022 was \$3,887.

For clarification, the available working capital is regarded as funds that are currently not restricted for any use by Council for either internal or external purposes. In summary, the estimated balance of available working capital as at 30 June 2023 is as follows:

Estimated Balance of Working Capital	Amount \$'000
General Fund working capital as at 30 June 2022	\$3,887
Adopted original budget for 2022/23 – Deficit	\$36
Variations for September 2022 Quarterly Review – Deficit	\$60
Variations for December 2022 Quarterly Review – Deficit	\$0

Variations for March 2023 Quarterly Review	(\$250)
Estimated Balance of Working Capital at 30 June 2023	\$4,041

Council's adopted benchmark goal for the General Fund working capital is for it to be maintained above \$4M. The estimated balance of the working capital for General Fund at 30 June 2023 of \$4,041 is above Council's benchmark and can be considered a satisfactory result as at 30 June 2023. However, Council must continue to maximise its revenue and contain expenditure to budget expectations to ensure the forecast Working Capital for 2022/2023 does not deteriorate to unsatisfactory level.

Signed Kate Maginnity, Responsible Accounting Officer, Clarence Valley Council
Date 12/04/2023

Clarence Valley Council

ATTACHMENT A



2022/23 Quarterly Budget Review - March 2023
Income & Expenditure Statement By Fund - CONSOLIDATED

Description	Original Budget 2022/23	Variations Sept QBRs	Variations Dec QBRs	Variations Mar QBRs	Proposed Revised	
					Budget Mar Qtr	Actual YTD Figure
Income						
Rates Income	(37,383,061)	0	0	0	(37,383,061)	(36,502,714)
Annual Charges	(31,440,508)	0	0	0	(31,440,508)	(33,159,125)
User Charges	(18,004,000)	0	0	0	(18,004,000)	(4,546,741)
Statutory & Regulatory User Charges	(3,193,159)	0	0	0	(3,193,159)	(2,514,565)
General User Fees	(16,694,125)	0	0	0	(16,694,125)	(14,187,025)
Interest Income	(1,991,234)	0	0	(500,000)	(2,491,234)	(3,099,428)
Operating Grants & Contributions	(22,118,471)	0	(300,000)	(999,964)	(23,418,435)	(10,625,286)
Other Revenue	(2,669,751)	(882,000)	0	0	(3,551,751)	(1,128,375)
Internal Income	(15,341,819)	0	0	0	(15,341,819)	(2,279,928)
Internal Plant Hire Income	(7,976,273)	0	0	0	(7,976,273)	(7,133,795)
Total Income	(156,812,401)	(882,000)	(300,000)	(1,499,964)	(159,494,365)	(115,176,991)
Expenditure						
Salaries, Wages & Oncosts	42,224,863	0	0	0	42,224,863	33,546,271
Other Employee Costs	670,605	0	0	0	670,605	530,621
Borrowing Costs	6,257,493	0	0	0	6,257,493	3,710,301
Materials	10,882,923	160,000	300,000	849,964	12,192,887	11,496,701
Contracts	24,582,637	16,500	0	150,000	24,749,137	24,850,961
Consultancies	797,994	0	100,000	0	897,994	459,431
Legal Expenses	345,406	0	0	0	345,406	242,911
Depreciation	48,669,909	0	0	0	48,669,909	52,111,111
Insurance Expenses	2,278,965	0	0	0	2,278,965	2,424,631
Donations, Contributions & Taxes	5,339,190	0	0	0	5,339,190	3,598,291
Administration Expenses	1,542,988	0	0	0	1,542,988	806,221
Other Operating Expenses	5,478,051	0	0	0	5,478,051	4,556,951
Subscriptions & Memberships	376,122	0	0	0	376,122	611,661
Internal Expenses	9,917,651	0	0	0	9,917,651	5,610,901
Internal Plant Hire Expenditure	5,434,997	0	0	0	5,434,997	5,100,251
Total Expenditure	164,799,794	176,500	400,000	999,964	166,376,258	97,546,661
Net Operating Result for the year before Grants & Contributions provided for capital purposes	7,987,393	(705,500)	100,000	(500,000)	6,881,893	(17,630,335)
Capital Grants & Contributions	(57,869,238)	(18,400,657)	(1,269,125)	(17,963,527)	(95,502,547)	(14,168,361)
Operating Result for the Year	(49,881,845)	(19,106,157)	(1,169,125)	(18,463,527)	(88,620,654)	(31,798,696)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	15,568,250	1,018,000	0	0	16,586,250	11,839,531
Capital Works - Upgrade	17,632,935	1,797,500	2,108,099	11,450,545	32,989,079	16,579,421
Capital Works - Expansion	0	0	0	0	0	0
Capital Works - Renewal	72,659,339	16,398,657	0	6,512,982	95,570,978	28,612,481
Depreciation	(48,669,910)	0	0	0	(48,669,910)	0
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	3,626,331
Loan Funds Received	0	0	0	0	0	0
Loan Repayments (Principal Only)	8,928,390	0	0	0	8,928,390	6,478,521
Long Term Debtor Repayments	0	0	0	0	0	0
Net Gains from Disposal of Assets	(2,178,503)	0	0	0	(2,178,503)	(1,111,711)
Net ABC Recovery	0	0	0	0	0	0
Total Balance Sheet Movements / Non-Cash Adjustments	63,940,501	19,214,157	2,108,099	17,963,527	103,226,284	66,024,601
Adjust for Transfers to/from Reserves						
Internal Reserves	(5,461,853)	882,000	(838,974)	250,000	(5,168,827)	0
External Reserves	(6,056,704)	(930,000)	(100,000)	0	(7,086,704)	0
Unspent Loans	0	0	0	0	0	0
Unexpended Grant Reserves	(6,747,397)	0	0	0	(6,747,397)	0
S64 / S94 Contribution Reserves	4,243,818	0	0	0	4,243,818	0
Net Service Result after Transfers to/from Reserves	(14,022,136)	(48,000)	(938,974)	250,000	(14,759,110)	0
NET RESULT	36,520	60,000	0	(250,000)	(153,480)	34,225,901

Reference Only Section

022/23 Quarterly Budget Review - March 2023
Income & Expenditure Statement By Fund - CVC General Fund

Description	Original Budget 2022/23	Variations			Proposed Revised Budget	
		Sept QBRs	Dec QBRs	Mar QBRs	Mar Qtr	Actual YTD Figure
Income						
Rates Income	(37,383,061)	0	0	0	(37,383,061)	(36,502,714)
Annual Charges	(2,337,151)	0	0	0	(2,337,151)	(2,194,500)
User Charges	0	0	0	0	0	0
Statutory & Regulatory User Charges	(3,112,059)	0	0	0	(3,112,059)	(2,471,930)
General User Fees	(9,473,115)	0	0	0	(9,473,115)	(6,983,550)
Interest Income	(1,019,159)	0	0	(500,000)	(1,519,159)	(2,977,480)
Operating Grants & Contributions	(18,938,489)	0	(300,000)	(999,964)	(20,238,453)	(10,413,700)
Other Revenue	(2,408,773)	(882,000)	0	0	(3,290,773)	(936,670)
Internal Income	(12,492,608)	0	0	0	(12,492,608)	(2,165,140)
Internal Plant Hire Income	(7,173,765)	0	0	0	(7,173,765)	(6,024,010)
Total Income	(94,338,180)	(882,000)	(300,000)	(1,499,964)	(97,020,144)	(70,669,730)
Expenditure						
Salaries, Wages & Oncosts	36,970,197	0	0	0	36,970,197	30,495,470
Other Employee Costs	669,605	0	0	0	669,605	521,930
Borrowing Costs	607,008	0	0	0	607,008	347,030
Materials	7,330,701	160,000	300,000	849,964	8,640,665	8,881,580
Contracts	11,049,768	16,500	0	150,000	11,216,268	18,186,030
Consultancies	773,969	0	0	0	773,969	456,370
Legal Expenses	338,208	0	0	0	338,208	202,990
Depreciation	31,874,114	0	0	0	31,874,114	52,000
Insurance Expenses	2,112,205	0	0	0	2,112,205	2,304,770
Donations, Contributions & Taxes	4,908,527	0	0	0	4,908,527	3,488,480
Administration Expenses	1,376,472	0	0	0	1,376,472	735,170
Other Operating Expenses	3,965,607	0	0	0	3,965,607	3,021,550
Subscriptions & Memberships	207,536	0	0	0	207,536	196,510
Internal Expenses	5,399,347	0	0	0	5,399,347	3,997,770
Internal Plant Hire Expenditure	4,254,062	0	0	0	4,254,062	4,286,860
Total Expenditure	111,837,326	176,500	300,000	999,964	113,313,790	77,123,080
Net Operating Result for the year before Grants & Contributions provided for capital purposes	17,499,146	(705,500)	0	(500,000)	16,293,646	6,453,350
Capital Grants & Contributions	(54,166,655)	(18,400,657)	(1,269,125)	(17,901,027)	(91,737,464)	(11,786,190)
Operating Result for the Year	(36,667,509)	(19,106,157)	(1,269,125)	(18,401,027)	(75,443,818)	(5,332,840)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	10,396,892	88,000	0	0	10,484,892	9,733,490
Capital Works - Upgrade	16,755,935	1,797,500	2,108,099	11,450,545	32,112,079	16,089,600
Capital Works - Expansion	0	0	0	0	0	0
Capital Works - Renewal	54,704,068	16,398,657	0	6,450,482	77,553,207	19,054,960
Depreciation	(31,874,113)	0	0	0	(31,874,113)	0
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	3,626,330
Loan Funds Received	0	0	0	0	0	0
Loan Repayments (Principal Only)	2,054,365	0	0	0	2,054,365	1,396,980
Long Term Debtor Repayments	0	0	0	0	0	0
Net Gains from Disposal of Assets	(1,535,258)	0	0	0	(1,535,258)	(1,107,580)
Net ABC Recovery	(3,209,209)	0	0	0	(3,209,209)	0
Total Balance Sheet Movements / Non-Cash Adjustments	47,292,680	18,284,157	2,108,099	17,901,027	85,585,963	48,793,810
Adjust for Transfers to/from Reserves						
Internal Reserves	(5,461,853)	882,000	(838,974)	250,000	(5,168,827)	0
External Reserves	79,364	0	0	0	79,364	0
Unspent Loans	0	0	0	0	0	0
Unexpended Grant Reserves	(6,747,397)	0	0	0	(6,747,397)	0
S64 / S94 Contribution Reserves	1,541,235	0	0	0	1,541,235	0
Net Service Result after Transfers to/from Reserves	(10,588,651)	882,000	(838,974)	250,000	(10,295,625)	0
NET RESULT - CVC General Fund	36,520	60,000	0	(250,000)	(153,480)	43,460,960

Clarence Valley Council

022/23 Quarterly Budget Review - March 2023
Income & Expenditure Statement By Fund - CVC Water Fund

Description	Original Budget 2022/23	Variations			Proposed Revised Budget Mar Qtr	Actual YTD Figure
		Sept QBRs	Dec QBRs	Mar QBRs		
Income						
Rates Income	0	0	0	0	0	
Annual Charges	(2,575,008)	0	0	0	(2,575,008)	(2,941,930)
User Charges	(15,764,000)	0	0	0	(15,764,000)	(3,937,300)
Statutory & Regulatory User Charges	(40,700)	0	0	0	(40,700)	(15,150)
General User Fees	(2,333,969)	0	0	0	(2,333,969)	(687,500)
Interest Income	(632,081)	0	0	0	(632,081)	(40,010)
Operating Grants & Contributions	(2,319,347)	0	0	0	(2,319,347)	
Other Revenue	(140,596)	0	0	0	(140,596)	(145,100)
Internal Income	(819,573)	0	0	0	(819,573)	(109,440)
Internal Plant Hire Income	(477,326)	0	0	0	(477,326)	(550,010)
Total Income	(25,102,600)	0	0	0	(25,102,600)	(8,426,470)
Expenditure						
Salaries, Wages & Oncosts	2,551,483	0	0	0	2,551,483	1,241,750
Other Employee Costs	400	0	0	0	400	2,090
Borrowing Costs	1,546,764	0	0	0	1,546,764	934,540
Materials	1,501,617	0	0	0	1,501,617	1,270,690
Contracts	1,565,591	0	0	0	1,565,591	786,660
Consultancies	16,082	0	0	0	16,082	
Legal Expenses	4,900	0	0	0	4,900	18,470
Depreciation	6,688,985	0	0	0	6,688,985	
Insurance Expenses	58,628	0	0	0	58,628	73,210
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	24,839	0	0	0	24,839	730
Other Operating Expenses	258,258	0	0	0	258,258	307,610
Subscriptions & Memberships	8,735	0	0	0	8,735	
Internal Expenses	835,024	0	0	0	835,024	418,390
Internal Plant Hire Expenditure	579,750	0	0	0	579,750	414,300
Total Expenditure	15,641,056	0	0	0	15,641,056	5,468,480
Net Operating Result for the year before Grants & contributions provided for capital purposes	(9,461,544)	0	0	0	(9,461,544)	(2,957,992)
Capital Grants & Contributions	(2,259,796)	0	0	0	(2,259,796)	(1,391,490)
Operating Result for the Year	(11,721,340)	0	0	0	(11,721,340)	(4,349,491)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	2,340,000	930,000	0	0	3,270,000	1,453,380
Capital Works - Upgrade	877,000	0	0	0	877,000	465,440
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	11,404,761	0	0	0	11,404,761	7,221,030
Depreciation	(6,688,986)	0	0	0	(6,688,986)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Loan Funds Received	0	0	0	0	0	
Loan Repayments (Principal Only)	1,086,588	0	0	0	1,086,588	934,810
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	(449,382)	0	0	0	(449,382)	
Net ABC Recovery	1,498,418	0	0	0	1,498,418	
Total Balance Sheet Movements / Non-Cash Adjustments	10,068,399	930,000	0	0	10,998,399	10,074,670
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	
External Reserves	393,145	(930,000)	0	0	(536,855)	
Unspent Loans	0	0	0	0	0	
Unexpended Grant Reserves	0	0	0	0	0	
S64 / S94 Contribution Reserves	1,259,796	0	0	0	1,259,796	
Net Service Result after Transfers to/from Reserves	1,652,941	(930,000)	0	0	722,941	
NET RESULT - CVC Water Fund	0	0	0	0	0	5,725,180

Reference Valley Council

022/23 Quarterly Budget Review - March 2023
Income & Expenditure Statement By Fund - CVC Sewer Fund

Description	Original Budget 2022/23	Variations			Proposed Revised Budget	
		Sept QBRs	Dec QBRs	Mar QBRs	Mar Qtr	Actual YTD Figure
Income						
Rates Income	0	0	0	0	0	
Annual Charges	(18,610,383)	0	0	0	(18,610,383)	(20,078,209)
User Charges	(2,240,000)	0	0	0	(2,240,000)	(609,439)
Statutory & Regulatory User Charges	(40,400)	0	0	0	(40,400)	(27,484)
General User Fees	(636,757)	0	0	0	(636,757)	(267,362)
Interest Income	(230,286)	0	0	0	(230,286)	(50,250)
Operating Grants & Contributions	(366,690)	0	0	0	(366,690)	
Other Revenue	(25,285)	0	0	0	(25,285)	(5,435)
Internal Income	(504,028)	0	0	0	(504,028)	(5,335)
Internal Plant Hire Income	(325,182)	0	0	0	(325,182)	(559,764)
Total Income	(22,979,011)	0	0	0	(22,979,011)	(21,603,271)
Expenditure						
Salaries, Wages & Oncosts	1,897,452	0	0	0	1,897,452	1,179,421
Other Employee Costs	0	0	0	0	0	3,291
Borrowing Costs	3,797,628	0	0	0	3,797,628	2,251,061
Materials	1,588,272	0	0	0	1,588,272	1,117,761
Contracts	1,325,551	0	0	0	1,325,551	808,031
Consultancies	265	0	100,000	0	100,265	
Legal Expenses	2,100	0	0	0	2,100	7,501
Depreciation	9,112,699	0	0	0	9,112,699	
Insurance Expenses	65,179	0	0	0	65,179	46,651
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	576	0	0	0	576	
Other Operating Expenses	682,795	0	0	0	682,795	729,181
Subscriptions & Memberships	8,408	0	0	0	8,408	
Internal Expenses	363,032	0	0	0	363,032	460,941
Internal Plant Hire Expenditure	598,815	0	0	0	598,815	398,421
Total Expenditure	19,442,772	0	100,000	0	19,542,772	7,002,271
Net Operating Result for the year before Grants & contributions provided for capital purposes	(3,536,239)	0	100,000	0	(3,436,239)	(14,600,998)
Capital Grants & Contributions	(1,442,787)	0	0	(62,500)	(1,505,287)	(990,671)
Operating Result for the Year	(4,979,026)	0	100,000	(62,500)	(4,941,526)	(15,591,670)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	2,626,358	0	0	0	2,626,358	648,011
Capital Works - Upgrade	0	0	0	0	0	24,371
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	2,975,510	0	0	62,500	3,038,010	1,335,381
Depreciation	(9,112,700)	0	0	0	(9,112,700)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Loan Funds Received	0	0	0	0	0	
Loan Repayments (Principal Only)	5,247,500	0	0	0	5,247,500	3,690,281
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	(193,863)	0	0	0	(193,863)	
Net ABC Recovery	1,097,613	0	0	0	1,097,613	
Total Balance Sheet Movements / Non-Cash Adjustments	2,640,418	0	0	62,500	2,702,918	5,698,051
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	
External Reserves	845,821	0	(100,000)	0	745,821	
Unspent Loans	0	0	0	0	0	
Unexpended Grant Reserves	0	0	0	0	0	
S64 / S94 Contribution Reserves	1,442,787	0	0	0	1,442,787	
Net Service Result after Transfers to/from Reserves	2,288,608	0	(100,000)	0	2,188,608	
NET RESULT - CVC Sewer Fund	(50,000)	0	0	0	(50,000)	(9,893,613)

Reference Valley Council

022/23 Quarterly Budget Review - March 2023
Income & Expenditure Statement By Fund - Holiday Parks

Description	Original Budget 2022/23	Variations Sept QBRS	Variations Dec QBRS	Variations Mar QBRS	Proposed Revised Budget	
					Mar Qtr	Actual YTD Figure
Income						
Rates Income	0	0	0	0	0	0
Annual Charges	0	0	0	0	0	0
User Charges	0	0	0	0	0	0
Statutory & Regulatory User Charges	0	0	0	0	0	0
General User Fees	(4,250,284)	0	0	0	(4,250,284)	(6,248,020)
Interest Income	(57,730)	0	0	0	(57,730)	(5,635)
Operating Grants & Contributions	(25,224)	0	0	0	(25,224)	(12,458)
Other Revenue	0	0	0	0	0	0
Internal Income	0	0	0	0	0	0
Internal Plant Hire Income	0	0	0	0	0	0
Total Income	(4,333,238)	0	0	0	(4,333,238)	(6,266,115)
Expenditure						
Salaries, Wages & Oncosts	119,179	0	0	0	119,179	88,50
Other Employee Costs	0	0	0	0	0	1,40
Borrowing Costs	0	0	0	0	0	0
Materials	210,415	0	0	0	210,415	198,38
Contracts	2,606,664	0	0	0	2,606,664	1,716,88
Consultancies	7,678	0	0	0	7,678	0
Legal Expenses	198	0	0	0	198	13,95
Depreciation	698,477	0	0	0	698,477	0
Insurance Expenses	39,900	0	0	0	39,900	0
Donations, Contributions & Taxes	430,663	0	0	0	430,663	109,81
Administration Expenses	107,644	0	0	0	107,644	59,88
Other Operating Expenses	378,045	0	0	0	378,045	353,37
Subscriptions & Memberships	8,673	0	0	0	8,673	0
Internal Expenses	1,496,978	0	0	0	1,496,978	124,53
Internal Plant Hire Expenditure	2,370	0	0	0	2,370	66
Total Expenditure	6,106,884	0	0	0	6,106,884	2,667,39
Net Operating Result for the year before Grants & Contributions provided for capital purposes	1,773,646	0	0	0	1,773,646	(3,598,722)
Capital Grants & Contributions	0	0	0	0	0	0
Operating Result for the Year	1,773,646	0	0	0	1,773,646	(3,598,722)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	205,000	0	0	0	205,000	4,63
Capital Works - Upgrade	0	0	0	0	0	0
Capital Works - Expansion	0	0	0	0	0	0
Capital Works - Renewal	3,180,000	0	0	0	3,180,000	831,37
Depreciation	(698,477)	0	0	0	(698,477)	0
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	0
Loan Funds Received	0	0	0	0	0	0
Loan Repayments (Principal Only)	0	0	0	0	0	0
Long Term Debtor Repayments	0	0	0	0	0	0
Net Gains from Disposal of Assets	0	0	0	0	0	0
Net ABC Recovery	124,164	0	0	0	124,164	0
Total Balance Sheet Movements / Non-Cash Adjustments	2,810,687	0	0	0	2,810,687	836,00
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	0
External Reserves	(4,584,333)	0	0	0	(4,584,333)	0
Unspent Loans	0	0	0	0	0	0
Unexpended Grant Reserves	0	0	0	0	0	0
S64 / S94 Contribution Reserves	0	0	0	0	0	0
Net Service Result after Transfers to/from Reserves	(4,584,333)	0	0	0	(4,584,333)	0
NET RESULT - Holiday Parks	0	0	0	0	0	(2,762,715)

Reference Valley Council

022/23 Quarterly Budget Review - March 2023

Income & Expenditure Statement By Fund - Clarence Regional Library

Description	Original Budget 2022/23	Variations			Proposed Revised Budget	
		Sept QBRs	Dec QBRs	Mar QBRs	Mar Qtr	Actual YTD Figure
Income						
Rates Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
User Charges	0	0	0	0	0	
Statutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	(589)
Interest Income	(10,019)	0	0	0	(10,019)	
Operating Grants & Contributions	(282,621)	0	0	0	(282,621)	(199,124)
Other Revenue	(2,153)	0	0	0	(2,153)	(690)
Internal Income	(1,169,113)	0	0	0	(1,169,113)	
Internal Plant Hire Income	0	0	0	0	0	
Total Income	(1,463,906)	0	0	0	(1,463,906)	(200,400)
Expenditure						
Salaries, Wages & Oncosts	540,284	0	0	0	540,284	386,92
Other Employee Costs	600	0	0	0	600	1,89
Borrowing Costs	0	0	0	0	0	
Materials	12,300	0	0	0	12,300	5,04
Contracts	90,000	0	0	0	90,000	44,05
Consultancies	0	0	0	0	0	
Legal Expenses	0	0	0	0	0	
Depreciation	234,958	0	0	0	234,958	
Insurance Expenses	2,444	0	0	0	2,444	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	24,558	0	0	0	24,558	11,42
Other Operating Expenses	121,409	0	0	0	121,409	92,36
Subscriptions & Memberships	97,274	0	0	0	97,274	80,24
Internal Expenses	7,500	0	0	0	7,500	5,00
Internal Plant Hire Expenditure	0	0	0	0	0	
Total Expenditure	1,131,327	0	0	0	1,131,327	626,95
Net Operating Result for the year before Grants & Contributions provided for capital purposes	(332,579)	0	0	0	(332,579)	426,55
Capital Grants & Contributions	0	0	0	0	0	
Operating Result for the Year	(332,579)	0	0	0	(332,579)	426,55
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	345,000	0	0	0	345,000	169,73
Depreciation	(234,958)	0	0	0	(234,958)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Loan Funds Received	0	0	0	0	0	
Loan Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	(4,12)
Net ABC Recovery	120,250	0	0	0	120,250	
Total Balance Sheet Movements / Non-Cash Adjustments	230,292	0	0	0	230,292	165,60
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	
External Reserves	102,287	0	0	0	102,287	
Unspent Loans	0	0	0	0	0	
Unexpended Grant Reserves	0	0	0	0	0	
S64 / S94 Contribution Reserves	0	0	0	0	0	
Net Service Result after Transfers to/from Reserves	102,287	0	0	0	102,287	
NET RESULT - Clarence Regional Library	0	0	0	0	0	592,15

Clarence Valley Council

022/23 Quarterly Budget Review - March 2023

Income & Expenditure Statement By Fund - CVC Domestic Waste Management Fund

Description	Original Budget 2022/23	Variations Sept QBRs	Variations Dec QBRs	Variations Mar QBRs	Proposed Revised Budget Mar Qtr	Actual YTD Figure
Income						
Rates Income	0	0	0	0	0	
Annual Charges	(7,917,966)	0	0	0	(7,917,966)	(7,944,489)
User Charges	0	0	0	0	0	
Statutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	(41,959)	0	0	0	(41,959)	(26,050)
Operating Grants & Contributions	(186,100)	0	0	0	(186,100)	
Other Revenue	(92,944)	0	0	0	(92,944)	(40,460)
Internal Income	(356,497)	0	0	0	(356,497)	
Internal Plant Hire Income	0	0	0	0	0	
Total Income	(8,595,466)	0	0	0	(8,595,466)	(8,010,999)
Expenditure						
Salaries, Wages & Oncosts	146,268	0	0	0	146,268	154,190
Other Employee Costs	0	0	0	0	0	
Borrowing Costs	306,093	0	0	0	306,093	177,650
Materials	239,618	0	0	0	239,618	23,230
Contracts	7,945,063	0	0	0	7,945,063	3,309,290
Consultancies	0	0	0	0	0	3,050
Legal Expenses	0	0	0	0	0	
Depreciation	60,676	0	0	0	60,676	
Insurance Expenses	609	0	0	0	609	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	8,899	0	0	0	8,899	(990)
Other Operating Expenses	71,937	0	0	0	71,937	52,860
Subscriptions & Memberships	45,496	0	0	0	45,496	334,900
Internal Expenses	1,815,770	0	0	0	1,815,770	604,250
Internal Plant Hire Expenditure	0	0	0	0	0	
Total Expenditure	10,640,429	0	0	0	10,640,429	4,658,470
Net Operating Result for the year before Grants & Contributions provided for capital purposes	2,044,963	0	0	0	2,044,963	(3,352,524)
Capital Grants & Contributions	0	0	0	0	0	
Operating Result for the Year	2,044,963	0	0	0	2,044,963	(3,352,524)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(60,676)	0	0	0	(60,676)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Loan Funds Received	0	0	0	0	0	
Loan Repayments (Principal Only)	539,937	0	0	0	539,937	456,440
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	368,764	0	0	0	368,764	
Total Balance Sheet Movements / Non-Cash Adjustments	848,025	0	0	0	848,025	456,440
Adjust for Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	
External Reserves	(2,892,988)	0	0	0	(2,892,988)	
Unspent Loans	0	0	0	0	0	
Unexpended Grant Reserves	0	0	0	0	0	
S64 / S94 Contribution Reserves	0	0	0	0	0	
Net Service Result after Transfers to/from Reserves	(2,892,988)	0	0	0	(2,892,988)	
NET RESULT - CVC Domestic Waste Management Fund	0	0	0	0	0	(2,896,081)

ATTACHMENT B

Clarence Valley Council

2022/23 Quarterly Income & Expenditure Statements by Service - March 2023



"Discover the Clarence"



Quarterly Income & Expenditure Statement - March 2023
Office of General Manager

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Regulatory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	(5)
Water Revenue	0	0	0	0	0	
General Income	0	0	0	0	0	
General Plant Hire	0	0	0	0	0	
Income	0	0	0	0	0	(5)
Expenditure						
Salaries, Wages & Oncosts	678,094	0	0	0	678,094	34
Water Employee Costs	4,000	0	0	0	4,000	
Travel Costs	0	0	0	0	0	
Materials	8,668	0	0	0	8,668	
Contracts	25,000	0	0	0	25,000	3
Consultancies	95,455	0	0	0	95,455	3
Capital Expenses	0	0	0	0	0	
Depreciation	682	0	0	0	682	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Water Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	(4)
General Expenses	8,000	0	0	0	8,000	
General Plant Hire	0	0	0	0	0	
Expenditure	819,899	0	0	0	819,899	41
Operating Result for the year before Grants & Contributions						
Added for capital purposes	819,899	0	0	0	819,899	413
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	819,899	0	0	0	819,899	413
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(682)	0	0	0	(682)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(555,841)	0	0	0	(555,841)	
Balance Sheet Movements / Non-Cash Adjustments	(555,841)	0	0	0	(555,841)	
Adjustment for Transfers to/from Reserves						
General Reserves	0	0	0	0	0	
Special Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	263,376	0	0	0	263,376	413

Quarterly Income & Expenditure Statement - March 2023
 Service: Elected Members

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Water Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	0	0	0	0	0	
Expenditure						
Salaries, Wages & Oncosts	898	0	0	0	898	
Water Employee Costs	40,000	0	0	0	40,000	
Traveling Costs	0	0	0	0	0	
Materials	0	0	0	0	0	
Contracts	0	0	0	0	0	
Consultancies	1,958	0	0	0	1,958	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	336,200	0	0	0	336,200	20
Water Operating Expenses	0	0	0	0	0	1
Subscriptions & Memberships	57,098	0	0	0	57,098	
Annual Expenses	8,000	0	0	0	8,000	
Annual Plant Hire	0	0	0	0	0	
Expenditure	444,154	0	0	0	444,154	238
Operating Result for the year before Grants & Contributions						
Added for capital purposes	444,154	0	0	0	444,154	238
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	444,154	0	0	0	444,154	238
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Income Funds Received	0	0	0	0	0	
Income Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	238,521	0	0	0	238,521	
Balance Sheet Movements / Non-Cash Adjustments	238,521	0	0	0	238,521	
Net for Transfers to/from Reserves						
Annual Reserves	133,333	0	0	0	133,333	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	133,333	0	0	0	133,333	
ADJUSTED NET RESULT	816,008	0	0	0	816,008	238

Quarterly Income & Expenditure Statement - March 2023
Service: Corporate & Governance

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Statutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	0	0	0	0	0	
Expenditure						
Salaries, Wages & Oncosts	748,244	0	0	0	748,244	40
Other Employee Costs	600	0	0	0	600	
Printing Costs	0	0	0	0	0	
Materials	0	0	0	0	0	
Contracts	0	0	0	0	0	
Consultancies	14,023	0	0	0	14,023	4
Capital Expenses	0	0	0	0	0	
Depreciation	148	0	0	0	148	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	2,983	0	0	0	2,983	
Annual Expenses	24,000	0	0	0	24,000	2
Annual Plant Hire	0	0	0	0	0	
Expenditure	789,998	0	0	0	789,998	48
Operating Result for the year before Grants & Contributions						
Added for capital purposes	789,998	0	0	0	789,998	486
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	789,998	0	0	0	789,998	486
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(148)	0	0	0	(148)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(587,091)	0	0	0	(587,091)	
Balance Sheet Movements / Non-Cash Adjustments	(587,239)	0	0	0	(587,239)	
Net for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Capital Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	202,759	0	0	0	202,759	486

Quarterly Income & Expenditure Statement - March 2023
 Service: Finance Control & Compliance

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	(37,383,061)	0	0	0	(37,383,061)	(36,502)
Annual Charges	0	0	0	0	0	0
Hourly Charges	0	0	0	0	0	0
Tutory & Regulatory User Charges	(154,000)	0	0	0	(154,000)	(81)
General User Fees	(42,692)	0	0	0	(42,692)	(30)
Interest Income	(675,296)	0	0	(500,000)	(1,175,296)	(2,977)
Operating Grants & Contributions	(9,220,116)	0	0	0	(9,220,116)	(3,774)
Water Revenue	(240,075)	0	0	0	(240,075)	(87)
Interest Income	(1,328,954)	0	0	0	(1,328,954)	
Annual Plant Hire	0	0	0	0	0	0
Income	(49,044,194)	0	0	(500,000)	(49,544,194)	(43,454)
Expenditure						
Salaries, Wages & Oncosts	1,764,914	0	0	0	1,764,914	1,174
Water Employee Costs	11,500	0	0	0	11,500	3,620
Traveling Costs	0	0	0	0	0	37
Materials	11,321	0	0	0	11,321	2,150
Contracts	362,500	0	0	0	362,500	24,000
Consultancies	20,515	0	0	0	20,515	1,100
Capital Expenses	200,000	0	0	0	200,000	8,000
Depreciation	344	0	0	0	344	
Insurance Expenses	0	0	0	0	0	0
Donations, Contributions & Taxes	0	0	0	0	0	0
Administration Expenses	593,525	0	0	0	593,525	17,000
Water Operating Expenses	2,340	0	0	0	2,340	
Subscriptions & Memberships	0	0	0	0	0	1,100
Annual Expenses	59,300	0	0	0	59,300	3,620
Annual Plant Hire	0	0	0	0	0	0
Expenditure	3,026,259	0	0	0	3,026,259	2,180
Operating Result for the year before Grants & Contributions						
ded for capital purposes	(46,017,935)	0	0	(500,000)	(46,517,935)	(41,274,000)
Capital Grants & Contributions	0	0	0	0	0	0
NET RESULT	(46,017,935)	0	0	(500,000)	(46,517,935)	(41,274,000)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	0
Capital Works - Upgrade	0	0	0	0	0	0
Capital Works - Expansion	0	0	0	0	0	0
Capital Works - Renewal	0	0	0	0	0	0
Depreciation	(344)	0	0	0	(344)	
Employee Leave Accruals	0	0	0	0	0	0
Employee Leave Paid	0	0	0	0	0	3,620
Income Funds Received	0	0	0	0	0	0
Income Repayments (Principal Only)	0	0	0	0	0	1,150
Long Term Debtor Repayments	0	0	0	0	0	0
Net Gains from Disposal of Assets	0	0	0	0	0	0
Net ABC Recovery	(1,712,736)	0	0	0	(1,712,736)	
Balance Sheet Movements / Non-Cash Adjustments	(1,713,080)	0	0	0	(1,713,080)	4,770
Adjustment for Transfers to/from Reserves						
Annual Reserves	5,392,162	0	0	250,000	5,642,162	
Annual Reserves	0	0	0	0	0	0
Spent Loans	0	0	0	0	0	0
Expended Grant Reserves	0	0	0	0	0	0
Water / S94 Contribution Reserves	0	0	0	0	0	0
Transfers to/from Reserves	5,392,162	0	0	250,000	5,642,162	
ADJUSTED NET RESULT	(42,338,853)	0	0	(250,000)	(42,588,853)	(36,503,000)



Quarterly Income & Expenditure Statement - March 2023
 Service: Financial Analysis & Business Support

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Statutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	0	0	0	0	0	
Annual Income	(5,424,168)	0	0	0	(5,424,168)	
Annual Plant Hire	0	0	0	0	0	
Income	(5,424,168)	0	0	0	(5,424,168)	
Expenditure						
Salaries, Wages & Oncosts	5,656,454	0	0	0	5,656,454	11,010,000
Other Employee Costs	303,155	0	0	0	303,155	130,000
Printing Costs	0	0	0	0	0	
Materials	741	0	0	0	741	
Contracts	741	0	0	0	741	
Consultancies	150,000	0	0	0	150,000	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	3,900	0	0	0	3,900	
Annual Expenses	250,500	0	0	0	250,500	170,000
Annual Plant Hire	0	0	0	0	0	
Expenditure	6,365,491	0	0	0	6,365,491	11,328,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	941,323	0	0	0	941,323	11,328,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	941,323	0	0	0	941,323	11,328,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	(808,703)	0	0	0	(808,703)	
Balance Sheet Movements / Non-Cash Adjustments	(808,703)	0	0	0	(808,703)	
Adjustment for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
ABC / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	132,620	0	0	0	132,620	11,335,000

Quarterly Income & Expenditure Statement - March 2023
 Service: Information Services & Corporate Systems

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	0	0	0	0	0	
Expenditure						
Salaries, Wages & Oncosts	1,356,112	0	0	0	1,356,112	770,000
Other Employee Costs	0	0	0	0	0	
Printing Costs	3,665	0	0	0	3,665	
Materials	0	0	0	0	0	
Contracts	0	0	0	0	0	80,000
Consultancies	265,000	0	0	0	265,000	1,000,000
Capital Expenses	0	0	0	0	0	
Depreciation	480,526	0	0	0	480,526	
Insurance Expenses	20,141	0	0	0	20,141	2,000,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	69,641	0	0	0	69,641	2,000,000
Other Operating Expenses	2,764,525	0	0	0	2,764,525	2,240,000
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Expenditure	4,959,610	0	0	0	4,959,610	3,180,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	4,959,610	0	0	0	4,959,610	3,184,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	4,959,610	0	0	0	4,959,610	3,184,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	2,000,000
Capital Works - Upgrade	80,000	0	0	0	80,000	(470,000)
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	468,710	0	0	0	468,710	2,400,000
Depreciation	(480,526)	0	0	0	(480,526)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	8,274	0	0	0	8,274	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(2,253,827)	0	0	0	(2,253,827)	
Balance Sheet Movements / Non-Cash Adjustments	(2,177,369)	0	0	0	(2,177,369)	2,110,000
Net for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	2,782,241	0	0	0	2,782,241	3,401,000



Quarterly Income & Expenditure Statement - March 2023
 Service: Corporate & Customer Experience

Description	Current Annual Budget	Variations			Proposed Quarterly Budget Mar Qtr	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS		
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Regulatory & Regulatory User Charges	(63,900)	0	0	0	(63,900)	(41,000)
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(61,500)	0	0	0	(61,500)	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(125,400)	0	0	0	(125,400)	(41,000)
Expenditure						
Salaries, Wages & Oncosts	1,629,238	0	0	0	1,629,238	1,060,000
Other Employee Costs	5,000	0	0	0	5,000	
Traveling Costs	479	0	0	0	479	
Materials	10,000	0	0	0	10,000	
Contracts	28,020	0	0	0	28,020	28,020
Consultancies	36,959	0	0	0	36,959	
Capital Expenses	34,875	0	0	0	34,875	1,000,000
Depreciation	456	0	0	0	456	
Insurance Expenses	973,281	0	0	0	973,281	1,770,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	62,608	0	0	0	62,608	40,000
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	18,227	0	0	0	18,227	1,000,000
Annual Expenses	8,000	0	0	0	8,000	
Annual Plant Hire	0	0	0	0	0	
Expenditure	2,807,143	0	0	0	2,807,143	2,950,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	2,681,743	0	0	0	2,681,743	2,917,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	2,681,743	0	0	0	2,681,743	2,917,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(456)	0	0	0	(456)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	2,225	0	0	0	2,225	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(1,868,639)	0	0	0	(1,868,639)	
Balance Sheet Movements / Non-Cash Adjustments	(1,866,870)	0	0	0	(1,866,870)	
Adjustment for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	814,873	0	0	0	814,873	2,918,000

Quarterly Income & Expenditure Statement - March 2023
Service: People & Culture

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(186,290)	0	0	0	(186,290)	
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(186,290)	0	0	0	(186,290)	
Expenditure						
Salaries, Wages & Oncosts	541,016	0	0	0	541,016	331,000
Other Employee Costs	284,000	0	0	0	284,000	300,000
Travel Costs	0	0	0	0	0	
Materials	0	0	0	0	0	
Contracts	0	0	0	0	0	30,000
Consultancies	30,301	0	0	0	30,301	
Capital Expenses	50,000	0	0	0	50,000	30,000
Depreciation	361	0	0	0	361	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	49,007	0	0	0	49,007	110,000
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	32,500	0	0	0	32,500	40,000
Annual Expenses	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Expenditure	987,185	0	0	0	987,185	871,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	800,895	0	0	0	800,895	871,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	800,895	0	0	0	800,895	871,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(361)	0	0	0	(361)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(995,805)	0	0	0	(995,805)	
Balance Sheet Movements / Non-Cash Adjustments	(995,805)	0	0	0	(995,805)	
Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Capital Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	(195,271)	0	0	0	(195,271)	871,000

Quarterly Income & Expenditure Statement - March 2023
Service: Safety & Risk

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(117,000)	0	0	0	(117,000)	(121,000)
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(117,000)	0	0	0	(117,000)	(121,000)
Expenditure						
Salaries, Wages & Oncosts	393,182	0	0	0	393,182	70,000
Other Employee Costs	3,000	0	0	0	3,000	
Travel Costs	0	0	0	0	0	
Materials	0	0	0	0	0	
Contracts	70,000	0	0	0	70,000	110,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Expenditure	466,182	0	0	0	466,182	710,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	349,182	0	0	0	349,182	597,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	349,182	0	0	0	349,182	597,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(339,363)	0	0	0	(339,363)	
Balance Sheet Movements / Non-Cash Adjustments	(339,363)	0	0	0	(339,363)	
Adjustment for Transfers to/from Reserves						
Annual Reserves	35,000	0	0	0	35,000	
General Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	35,000	0	0	0	35,000	
ADJUSTED NET RESULT	44,819	0	0	0	44,819	597,000

Quarterly Income & Expenditure Statement - March 2023
 Service: Community & Industry Engagement

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	(235)
Other Revenue	(1,281)	0	0	0	(1,281)	
Interest Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(1,281)	0	0	0	(1,281)	(235)
Expenditure						
Salaries, Wages & Oncosts	636,189	0	0	0	636,189	36
Other Employee Costs	1,050	0	0	0	1,050	
Travel Costs	300	0	0	0	300	
Materials	126,116	0	0	0	126,116	4
Contracts	88,243	0	0	0	88,243	14
Consultancies	16,646	0	0	0	16,646	1
Capital Expenses	0	0	0	0	0	
Depreciation	10,034	0	0	0	10,034	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	135,000	0	0	0	135,000	25
Administration Expenses	167,354	0	0	0	167,354	8
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	25,210	0	0	0	25,210	7
Capital Expenses	25,520	0	0	0	25,520	1
Annual Plant Hire	0	0	0	0	0	
Expenditure	1,231,662	0	0	0	1,231,662	1,01
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,230,381	0	0	0	1,230,381	779
Capital Grants & Contributions	0	0	0	0	0	(15)
NET RESULT	1,230,381	0	0	0	1,230,381	764
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	2
Depreciation	(10,034)	0	0	0	(10,034)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donations Received	0	0	0	0	0	
Donor Repayments (Principal Only)	1,390	0	0	0	1,390	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(56,200)	0	0	0	(56,200)	
Balance Sheet Movements / Non-Cash Adjustments	(64,844)	0	0	0	(64,844)	2
Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
General Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	1,165,537	0	0	0	1,165,537	791



Quarterly Income & Expenditure Statement - March 2023
Service: Community Development

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Registration Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(20,566)	0	0	0	(20,566)	(18,000)
Interest Income	(27,318)	0	0	0	(27,318)	(27,318)
Operating Grants & Contributions	(96,231)	0	0	0	(96,231)	(100,000)
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(144,115)	0	0	0	(144,115)	(119,000)
Expenditure						
Salaries, Wages & Oncosts	874,892	0	0	0	874,892	480,000
Other Employee Costs	0	0	0	0	0	
Printing Costs	0	0	0	0	0	
Materials	25,439	0	0	0	25,439	40,000
Contracts	111,800	0	0	0	111,800	111,800
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	149,258	0	0	0	149,258	
Insurance Expenses	28,008	0	0	0	28,008	
Donations, Contributions & Taxes	100,000	0	0	0	100,000	70,000
Administration Expenses	24,381	0	0	0	24,381	10,000
Other Operating Expenses	13,465	0	0	0	13,465	
Subscriptions & Memberships	27,055	0	0	0	27,055	10,000
Annual Expenses	10,250	0	0	0	10,250	
Annual Plant Hire	0	0	0	0	0	
Expenditure	1,364,548	0	0	0	1,364,548	750,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,220,433	0	0	0	1,220,433	638,000
Capital Grants & Contributions	(951,648)	0	0	0	(951,648)	(450,000)
NET RESULT	268,785	0	0	0	268,785	182,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	100,000	0	0	0	100,000	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(149,258)	0	0	0	(149,258)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	296,235	0	0	0	296,235	
Balance Sheet Movements / Non-Cash Adjustments	246,977	0	0	0	246,977	
Net for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	978,966	0	0	0	978,966	
Transfers to/from Reserves	978,966	0	0	0	978,966	
ADJUSTED NET RESULT	1,494,728	0	0	0	1,494,728	182,000



Quarterly Income & Expenditure Statement - March 2023
 Service: Library Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Hourly Charges	0	0	0	0	0	
Tutoring & Regulatory User Charges	0	0	0	0	0	
General User Fees	(10,300)	0	0	0	(10,300)	(13,000)
Interest Income	(10,019)	0	0	0	(10,019)	
Operating Grants & Contributions	(488,167)	0	0	0	(488,167)	(414,000)
Other Revenue	(5,364)	0	0	0	(5,364)	
Interest Income	(1,169,113)	0	0	0	(1,169,113)	
Annual Plant Hire	0	0	0	0	0	
Income	(1,682,963)	0	0	0	(1,682,963)	(428,000)
Expenditure						
Salaries, Wages & Oncosts	1,564,952	0	0	0	1,564,952	1,090,000
Other Employee Costs	3,800	0	0	0	3,800	
Printing Costs	1,885	0	0	0	1,885	
Materials	37,015	0	0	0	37,015	20,000
Contracts	100,545	0	0	0	100,545	40,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	382,663	0	0	0	382,663	
Insurance Expenses	34,430	0	0	0	34,430	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	27,527	0	0	0	27,527	10,000
Other Operating Expenses	181,583	0	0	0	181,583	150,000
Subscriptions & Memberships	106,045	0	0	0	106,045	80,000
Interest Expenses	1,207,614	0	0	0	1,207,614	200,000
Annual Plant Hire	0	0	0	0	0	
Expenditure	3,648,059	0	0	0	3,648,059	1,440,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,965,096	0	0	0	1,965,096	1,020,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	1,965,096	0	0	0	1,965,096	1,020,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	70,000
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	345,000	0	0	0	345,000	170,000
Depreciation	(382,663)	0	0	0	(382,663)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	4,132	0	0	0	4,132	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	(40,000)
Net ABC Recovery	432,759	0	0	0	432,759	
Balance Sheet Movements / Non-Cash Adjustments	399,228	0	0	0	399,228	240,000
Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
General Reserves	102,287	0	0	0	102,287	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	102,287	0	0	0	102,287	
ADJUSTED NET RESULT	2,466,611	0	0	0	2,466,611	1,260,000



Quarterly Income & Expenditure Statement - March 2023
Service: Cultural Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Registration Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	(83,440)	0	0	0	(83,440)	(110)
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(125,000)	0	0	0	(125,000)	(160)
Other Revenue	(43,047)	0	0	0	(43,047)	(32)
Interest Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(251,487)	0	0	0	(251,487)	(303)
Expenditure						
Salaries, Wages & Oncosts	440,549	0	0	0	440,549	370
Other Employee Costs	0	0	0	0	0	
Printing Costs	6,367	0	0	0	6,367	
Materials	100,750	0	0	0	100,750	80
Contracts	67,750	0	0	0	67,750	90
Consultancies	59,405	0	0	0	59,405	70
Capital Expenses	0	0	0	0	0	
Depreciation	4,578	0	0	0	4,578	
Insurance Expenses	19,038	0	0	0	19,038	
Donations, Contributions & Taxes	26,000	0	0	0	26,000	20
Administration Expenses	34,206	0	0	0	34,206	20
Other Operating Expenses	49,566	0	0	0	49,566	50
Subscriptions & Memberships	4,824	0	0	0	4,824	
Interest Expenses	19,886	0	0	0	19,886	
Annual Plant Hire	0	0	0	0	0	
Expenditure	832,919	0	0	0	832,919	740
Operating Result for the year before Grants & Contributions						
Added for capital purposes	581,432	0	0	0	581,432	446
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	581,432	0	0	0	581,432	446
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	24,000	0	0	0	24,000	10
Capital Works - Upgrade	0	0	0	0	0	20
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(4,578)	0	0	0	(4,578)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	36,317	0	0	0	36,317	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	106,649	0	0	0	106,649	
Balance Sheet Movements / Non-Cash Adjustments	162,388	0	0	0	162,388	40
Transfers to/from Reserves						
General Reserves	0	0	0	0	0	
Special Reserves	114,414	0	0	0	114,414	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	114,414	0	0	0	114,414	
ADJUSTED NET RESULT	858,234	0	0	0	858,234	486

Clare Valley Council



Quarterly Income & Expenditure Statement - March 2023
 Service: Works & Civil Management

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(41,734)	0	0	0	(41,734)	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Water Revenue	(265,214)	0	0	0	(265,214)	(133,000)
Annual Income	(1,525,325)	0	0	0	(1,525,325)	(937,000)
Annual Plant Hire	(7,976,273)	0	0	0	(7,976,273)	(7,133,000)
Income	(9,808,546)	0	0	0	(9,808,546)	(8,205,000)
Expenditure						
Salaries, Wages & Oncosts	1,130,483	0	0	0	1,130,483	730,000
Water Employee Costs	8,000	0	0	0	8,000	
Travel Costs	556	0	0	0	556	
Materials	3,868,736	0	0	0	3,868,736	3,140,000
Contracts	446,872	0	0	0	446,872	320,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	2,980,727	0	0	0	2,980,727	
Insurance Expenses	588,222	0	0	0	588,222	440,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Water Operating Expenses	45,047	0	0	0	45,047	20,000
Subscriptions & Memberships	1,250	0	0	0	1,250	
Annual Expenses	171,400	0	0	0	171,400	100,000
Annual Plant Hire	23,575	0	0	0	23,575	20,000
Expenditure	9,264,868	0	0	0	9,264,868	4,800,000
Operating Result for the year before Grants & Contributions						
ded for capital purposes	(543,678)	0	0	0	(543,678)	(3,403,000)
Capital Grants & Contributions	(200,600)	0	0	0	(200,600)	(300,000)
NET RESULT	(744,278)	0	0	0	(744,278)	(3,703,000)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	202,000	0	0	0	202,000	50,000
Capital Works - Upgrade	200,600	0	0	0	200,600	27,000
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	5,396,986	0	0	0	5,396,986	1,800,000
Depreciation	(2,980,726)	0	0	0	(2,980,726)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	1,218	0	0	0	1,218	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	(1,535,117)	0	0	0		(193,000)
Net ABC Recovery	151,076	0	0	0	151,076	
Balance Sheet Movements / Non-Cash Adjustments	1,436,037	0	0	0	1,436,037	1,930,000
Transfers to/from Reserves						
Annual Reserves	(638,942)	0	0	0	(638,942)	
Annual Reserves	512,219	0	0	0	512,219	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(126,723)	0	0	0	(126,723)	
ADJUSTED NET RESULT	565,036	0	0	0	565,036	(1,766,000)



Quarterly Income & Expenditure Statement - March 2023
Service: Emergency Services

Description	Current Annual Budget	Variations			Proposed Quarterly Budget Mar Qtr	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS		
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Regulatory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(597,320)	0	0	0	(597,320)	(114,000)
Other Revenue	0	0	0	0	0	(2,000)
Net Income	0	0	0	0	0	
Net Plant Hire	0	0	0	0	0	
Income	(597,320)	0	0	0	(597,320)	(116,000)
Expenditure						
Salaries, Wages & Oncosts	159,462	0	0	0	159,462	50,000
Other Employee Costs	0	0	0	0	0	
Travel Costs	1,051	0	0	0	1,051	
Materials	460,906	0	0	0	460,906	3,640
Contracts	270,840	0	0	0	270,840	8,400
Consultancies	3,717	0	0	0	3,717	12,000
Capital Expenses	0	0	0	0	0	
Depreciation	171,877	0	0	0	171,877	
Insurance Expenses	39,062	0	0	0	39,062	
Donations, Contributions & Taxes	1,212,160	0	0	0	1,212,160	81,000
Administration Expenses	19,849	0	0	0	19,849	
Other Operating Expenses	90,168	0	0	0	90,168	3,000
Subscriptions & Memberships	1,272	0	0	0	1,272	
Capital Expenses	38,119	0	0	0	38,119	26,000
Net Plant Hire	0	0	0	0	0	61,000
Expenditure	2,468,483	0	0	0	2,468,483	14,430
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,871,163	0	0	0	1,871,163	14,315
Capital Grants & Contributions	(10,028,571)	0	0	0	(10,028,571)	
NET RESULT	(8,157,408)	0	0	0	(8,157,408)	14,315
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	10,028,571	0	0	0	10,028,571	24,000
Depreciation	(171,877)	0	0	0	(171,877)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donations Received	0	0	0	0	0	
Donor Repayments (Principal Only)	2,302	0	0	0	2,302	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	537	0	0	0	537	
Balance Sheet Movements / Non-Cash Adjustments	9,859,533	0	0	0	9,859,533	24,000
Net for Transfers to/from Reserves						
General Reserves	0	0	0	0	0	
Special Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(31,996)	0	0	0	(31,996)	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(31,996)	0	0	0	(31,996)	
ADJUSTED NET RESULT	1,670,129	0	0	0	1,670,129	14,560

Quarterly Income & Expenditure Statement - March 2023
 Service: Strategic Infrastructure

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(56,305)	0	0	0	(56,305)	(228,000)
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	(15,000)
Annual Plant Hire	0	0	0	0	0	
Income	(56,305)	0	0	0	(56,305)	(243,000)
Expenditure						
Salaries, Wages & Oncosts	638,154	0	0	0	638,154	530,000
Other Employee Costs	0	0	0	0	0	
Travel Costs	0	0	0	0	0	
Materials	3,857	0	0	0	3,857	
Contracts	71,296	0	0	0	71,296	
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	1,000
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	48,500	0	0	0	48,500	30,000
Annual Plant Hire	0	0	0	0	0	
Expenditure	761,807	0	0	0	761,807	581,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	705,502	0	0	0	705,502	344,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	705,502	0	0	0	705,502	344,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	17,833	0	0	0	17,833	30,000
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	55,702	0	0	0	55,702	
Balance Sheet Movements / Non-Cash Adjustments	73,535	0	0	0	73,535	30,000
Net for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	779,037	0	0	0	779,037	382,000

Clarence Valley Council



Quarterly Income & Expenditure Statement - March 2023
Service: Roads Infrastructure

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Municipal Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	(89,600)	0	0	0	(89,600)	(48,000)
General User Fees	(1,773,196)	0	0	0	(1,773,196)	(1,751,000)
Interest Income	(79,028)	0	0	0	(79,028)	
Operating Grants & Contributions	(7,353,632)	0	0	(849,964)	(8,203,596)	(3,966,000)
Other Revenue	(30,000)	0	0	0	(30,000)	
Internal Income	0	0	0	0	0	(233,000)
Internal Plant Hire	0	0	0	0	0	
Income	(9,325,456)	0	0	(849,964)	(10,175,420)	(5,997,000)
Expenditure						
Salaries, Wages & Oncosts	6,731,365	0	0	0	6,731,365	3,160,000
Other Employee Costs	4,000	0	0	0	4,000	
Traveling Costs	407,859	0	0	0	407,859	(22,000)
Materials	2,026,749	6,500	0	849,964	2,883,213	1,520,000
Contracts	2,336,648	10,000	0	0	2,346,648	3,950,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	10,000
Depreciation	20,811,627	0	0	0	20,811,627	
Insurance Expenses	2,587	0	0	0	2,587	1,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	460,782	0	0	0	460,782	30,000
Subscriptions & Memberships	4,550	0	0	0	4,550	
Internal Expenses	334,015	0	0	0	334,015	1,190,000
Internal Plant Hire	3,020,912	0	0	0	3,020,912	2,300,000
Expenditure	36,141,094	16,500	0	849,964	37,007,558	12,460,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	26,815,638	16,500	0	0	26,832,138	6,469,000
Capital Grants & Contributions	(32,334,140)	(13,189,971)	0	(12,904,027)	(58,428,138)	(3,852,000)
NET RESULT	(5,518,502)	(13,173,471)	0	(12,904,027)	(31,596,000)	2,617,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	2,034,843	88,000	0	0	2,122,843	78,000
Capital Works - Upgrade	9,021,178	12,925,471	0	11,450,545	33,397,194	11,420,000
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	35,153,282	160,000	0	1,453,482	36,766,764	14,690,000
Depreciation	(20,811,625)	0	0	0	(20,811,625)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	1,318,375	0	0	0	1,318,375	12,000
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	(9,000)
Net ABC Recovery	1,973,431	0	0	0	1,973,431	
Balance Sheet Movements / Non-Cash Adjustments	28,689,484	13,173,471	0	12,904,027	54,766,982	27,010,000
Transfers to/from Reserves						
Internal Reserves	(5,583,125)	0	0	0	(5,583,125)	
External Reserves	(28,050)	0	0	0	(28,050)	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(5,967,573)	0	0	0	(5,967,573)	
Internal / S94 Contribution Reserves	(204,805)	0	0	0	(204,805)	
Transfers to/from Reserves	(11,783,553)	0	0	0	(11,783,553)	
ADJUSTED NET RESULT	11,387,429	0	0	0	11,387,429	29,633,000

Quarterly Income & Expenditure Statement - March 2023
Service: Regional Airport

Description	Current Annual Budget	Variations			Proposed Quarterly Budget Mar Qtr	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS		
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Port Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(36,452)	0	0	0	(36,452)	(20)
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(17,565)	0	0	0	(17,565)	(6)
Other Revenue	(3,056)	0	0	0	(3,056)	(4)
Terminal Income	0	0	0	0	0	
Terminal Plant Hire	0	0	0	0	0	
Income	(57,073)	0	0	0	(57,073)	(31)
Expenditure						
Salaries, Wages & Oncosts	162,157	0	0	0	162,157	15
Other Employee Costs	0	0	0	0	0	
Travel Costs	22,758	0	0	0	22,758	
Materials	3,023	0	0	0	3,023	
Contracts	15,546	0	0	0	15,546	5
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	215,588	0	0	0	215,588	
Insurance Expenses	3,603	0	0	0	3,603	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	14,459	0	0	0	14,459	
Subscriptions & Memberships	2,153	0	0	0	2,153	
Terminal Expenses	17,445	0	0	0	17,445	2
Terminal Plant Hire	0	0	0	0	0	
Expenditure	456,732	0	0	0	456,732	25
Operating Result for the year before Grants & Contributions						
Added for capital purposes	399,659	0	0	0	399,659	220
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	399,659	0	0	0	399,659	220
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	3
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(215,588)	0	0	0	(215,588)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	115,670	0	0	0	115,670	6
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	20,613	0	0	0	20,613	
Balance Sheet Movements / Non-Cash Adjustments	(79,305)	0	0	0	(79,305)	9
Net Result for Transfers to/from Reserves						
Terminal Reserves	0	0	0	0	0	
Terminal Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	0	0	0	0	0	
ADJUSTED NET RESULT	320,354	0	0	0	320,354	315



Quarterly Income & Expenditure Statement - March 2023
Service: Quarries

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Regulatory Charges	0	0	0	0	0	
Regulatory & Regulatory User Charges	0	0	0	0	0	
General User Fees	(6,140)	0	0	0	(6,140)	
Interest Income	(3,628)	0	0	0	(3,628)	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(9,768)	0	0	0	(9,768)	
Expenditure						
Salaries, Wages & Oncosts	128,401	0	0	0	128,401	33
Other Employee Costs	0	0	0	0	0	
Traveling Costs	0	0	0	0	0	
Materials	29,129	0	0	0	29,129	
Contracts	324,500	0	0	0	324,500	
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	29,443	0	0	0	29,443	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	15,818	0	0	0	15,818	
Annual Plant Hire	0	0	0	0	0	
Expenditure	527,291	0	0	0	527,291	33
Operating Result for the year before Grants & Contributions						
Added for capital purposes	517,523	0	0	0	517,523	33
Capital Grants & Contributions	(24,563)	0	0	0	(24,563)	
NET RESULT	492,960	0	0	0	492,960	33
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	41,000	0	0	0	41,000	
Depreciation	(29,443)	0	0	0	(29,443)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	9,161	0	0	0	9,161	
Balance Sheet Movements / Non-Cash Adjustments	20,718	0	0	0	20,718	
Adjustment for Transfers to/from Reserves						
Annual Reserves	(538,241)	0	0	0	(538,241)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	24,563	0	0	0	24,563	
Transfers to/from Reserves	(513,678)	0	0	0	(513,678)	
ADJUSTED NET RESULT	0	0	0	0	0	33

Quarterly Income & Expenditure Statement - March 2023
Service: Parks & Open Spaces

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Regulatory Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	(645,927)	0	0	0	(645,927)	(216,000)
Interest Income	(3,084)	0	0	0	(3,084)	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(152,447)	0	0	0	(152,447)	(145,000)
Annual Income	(1,190,500)	0	0	0	(1,190,500)	
Annual Plant Hire	0	0	0	0	0	
Income	(1,991,958)	0	0	0	(1,991,958)	(360,000)
Expenditure						
Salaries, Wages & Oncosts	2,550,629	0	0	0	2,550,629	1,920,000
Other Employee Costs	0	0	0	0	0	
Travel Costs	80,257	0	0	0	80,257	(40,000)
Materials	305,833	0	0	0	305,833	330,000
Contracts	3,165,268	0	0	0	3,165,268	2,010,000
Consultancies	7,902	0	0	0	7,902	
Capital Expenses	0	0	0	0	0	
Depreciation	2,531,997	0	0	0	2,531,997	
Insurance Expenses	231,282	0	0	0	231,282	300,000
Donations, Contributions & Taxes	29,527	0	0	0	29,527	300,000
Administration Expenses	6,224	0	0	0	6,224	
Other Operating Expenses	116,696	0	0	0	116,696	90,000
Subscriptions & Memberships	1,737	0	0	0	1,737	
Annual Expenses	871,217	0	0	0	871,217	970,000
Annual Plant Hire	896,000	0	0	0	896,000	1,130,000
Expenditure	10,794,569	0	0	0	10,794,569	6,550,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	8,802,611	0	0	0	8,802,611	6,190,000
Capital Grants & Contributions	(8,301,253)	(2,642,881)	(1,269,125)	0	(12,213,259)	(2,301,000)
NET RESULT	501,358	(2,642,881)	(1,269,125)	0	(3,410,648)	3,888,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	3,679,000	0	0	0	3,679,000	3,760,000
Capital Works - Upgrade	4,580,000	0	1,269,125	0	5,849,125	3,390,000
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	1,589,108	0	0	0	1,589,108	1,020,000
Depreciation	(2,531,997)	2,642,881	0	0	110,884	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	226,477	0	0	0	226,477	200,000
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	834,046	0	0	0	834,046	
Balance Sheet Movements / Non-Cash Adjustments	8,376,634	2,642,881	1,269,125	0	12,288,640	8,210,000
Transfers to/from Reserves						
Annual Reserves	(1,219,694)	0	0	0	(1,219,694)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(212,828)	0	0	0	(212,828)	
ABC / S94 Contribution Reserves	707,436	0	0	0	707,436	
Transfers to/from Reserves	(725,086)	0	0	0	(725,086)	
ADJUSTED NET RESULT	8,152,906	0	0	0	8,152,906	12,104,000



Quarterly Income & Expenditure Statement - March 2023
Service: Buildings & Facilities

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Rental Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Statutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(198,478)	0	0	0	(198,478)	(160,000)
Interest Income	0	0	0	0	0	
Interest Plant Hire	0	0	0	0	0	
Income	(198,478)	0	0	0	(198,478)	(160,000)
Expenditure						
Salaries, Wages & Oncosts	797,816	0	0	0	797,816	310,000
Other Employee Costs	0	0	0	0	0	
Traveling Costs	11,687	0	0	0	11,687	
Materials	3,072	0	0	0	3,072	2,000
Contracts	86,182	0	0	0	86,182	66,000
Consultancies	265	0	0	0	265	
Capital Expenses	22,909	0	0	0	22,909	
Depreciation	1,287,114	0	0	0	1,287,114	
Insurance Expenses	171,516	0	0	0	171,516	1,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	288	0	0	0	288	
Other Operating Expenses	305,724	0	0	0	305,724	110,000
Subscriptions & Memberships	0	0	0	0	0	
Interest Expenses	409,079	0	0	0	409,079	60,000
Interest Plant Hire	0	0	0	0	0	
Expenditure	3,095,652	0	0	0	3,095,652	1,210,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	2,897,174	0	0	0	2,897,174	1,050,000
Capital Grants & Contributions	(1,678,689)	0	0	(4,997,000)	(6,675,689)	(4,233,000)
NET RESULT	1,218,485	0	0	(4,997,000)	(3,778,515)	(3,183,000)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	50,000	0	0	0	50,000	2,000
Capital Works - Upgrade	2,393,689	0	0	0	2,393,689	490,000
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	1,099,499	0	0	4,997,000	6,096,499	570,000
Depreciation	(1,287,115)	0	0	0	(1,287,115)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	33,321	0	0	0	33,321	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(82,898)	0	0	0	(82,898)	
Balance Sheet Movements / Non-Cash Adjustments	2,206,496	0	0	4,997,000	7,203,496	1,090,000
Net Result for Transfers to/from Reserves						
General Reserves	(1,264,499)	0	0	0	(1,264,499)	
Special Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(500,000)	0	0	0	(500,000)	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(1,764,499)	0	0	0	(1,764,499)	
ADJUSTED NET RESULT	1,660,482	0	0	0	1,660,482	(2,084,000)

Clarenc Valley Council



Quarterly Income & Expenditure Statement - March 2023
Service: Cemeteries

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Registration Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(618,460)	0	0	0	(618,460)	(462,000)
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(1,309)	0	0	0	(1,309)	(1,309)
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(619,769)	0	0	0	(619,769)	(463,000)
Expenditure						
Salaries, Wages & Oncosts	356,178	0	0	0	356,178	240,000
Other Employee Costs	0	0	0	0	0	
Printing Costs	300	0	0	0	300	
Materials	209,586	0	0	0	209,586	400,000
Contracts	74,688	0	0	0	74,688	70,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	33,950	0	0	0	33,950	
Insurance Expenses	1,095	0	0	0	1,095	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	78,215	0	0	0	78,215	90,000
Annual Plant Hire	1,800	0	0	0	1,800	
Expenditure	755,812	0	0	0	755,812	470,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	136,043	0	0	0	136,043	10,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	136,043	0	0	0	136,043	10,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	20,000	0	0	0	20,000	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(33,949)	0	0	0	(33,949)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	1,390	0	0	0	1,390	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	51,652	0	0	0	51,652	
Balance Sheet Movements / Non-Cash Adjustments	39,093	0	0	0	39,093	
Adjustment for Transfers to/from Reserves						
Annual Reserves	(20,000)	0	0	0	(20,000)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
ABC / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(20,000)	0	0	0	(20,000)	
ADJUSTED NET RESULT	155,136	0	0	0	155,136	16,000



Quarterly Income & Expenditure Statement - March 2023
Service: Saleyards

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(289,988)	0	0	0	(289,988)	(171,000)
Interest Income	(4,607)	0	0	0	(4,607)	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(1,288)	0	0	0	(1,288)	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(295,883)	0	0	0	(295,883)	(172,000)
Expenditure						
Salaries, Wages & Oncosts	156,636	0	0	0	156,636	130,000
Other Employee Costs	0	0	0	0	0	
Printing Costs	2,996	0	0	0	2,996	
Materials	5,181	0	0	0	5,181	1,000
Contracts	102,061	0	0	0	102,061	70,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	105,504	0	0	0	105,504	
Insurance Expenses	4,210	0	0	0	4,210	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	10,522	0	0	0	10,522	
Subscriptions & Memberships	1,944	0	0	0	1,944	
Annual Expenses	24,127	0	0	0	24,127	4,000
Annual Plant Hire	0	0	0	0	0	
Expenditure	413,181	0	0	0	413,181	277,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	117,298	0	0	0	117,298	100,000
Capital Grants & Contributions	0	0	0	0	0	(100,000)
NET RESULT	117,298	0	0	0	117,298	
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	158,000	0	0	0	158,000	(61,000)
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(105,504)	0	0	0	(105,504)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	13,906	0	0	0	13,906	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	22,072	0	0	0	22,072	
Balance Sheet Movements / Non-Cash Adjustments	88,474	0	0	0	88,474	(56,000)
Adjustment for Transfers to/from Reserves						
Annual Reserves	(205,772)	0	0	0	(205,772)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(205,772)	0	0	0	(205,772)	
ADJUSTED NET RESULT	0	0	0	0	0	(55,000)

Quarterly Income & Expenditure Statement - March 2023
 Service: Property Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Rental Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(17,405)	0	0	0	(17,405)	(6,000)
Water Revenue	(495,824)	0	0	0	(495,824)	(15,000)
Interest Income	0	(882,000)	0	0	(882,000)	
Interest Plant Hire	0	0	0	0	0	
Income	(513,229)	(882,000)	0	0	(1,395,229)	(21,000)
Expenditure						
Salaries, Wages & Oncosts	252,961	0	0	0	252,961	16,000
Water Employee Costs	0	0	0	0	0	
Traveling Costs	199	0	0	0	199	
Materials	0	0	0	0	0	
Contracts	26,750	0	0	0	26,750	2,000
Consultancies	23,311	0	0	0	23,311	
Capital Expenses	23,973	0	0	0	23,973	10,000
Depreciation	0	0	0	0	0	
Insurance Expenses	19,973	0	0	0	19,973	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Water Operating Expenses	5,045	0	0	0	5,045	
Subscriptions & Memberships	0	0	0	0	0	
Interest Expenses	27,302	0	0	0	27,302	
Interest Plant Hire	0	0	0	0	0	
Expenditure	379,514	0	0	0	379,514	20,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	(133,715)	(882,000)	0	0	(1,015,715)	184,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	(133,715)	(882,000)	0	0	(1,015,715)	184,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	435	0	0	0	435	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	(905,000)
Net ABC Recovery	9,686	0	0	0	9,686	
Balance Sheet Movements / Non-Cash Adjustments	10,121	0	0	0	10,121	(905,000)
Net Result for Transfers to/from Reserves						
General Reserves	(66,039)	882,000	0	0	815,961	
General Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(66,039)	882,000	0	0	815,961	
ADJUSTED NET RESULT	(189,633)	0	0	0	(189,633)	(720,000)

Quarterly Income & Expenditure Statement - March 2023
Service: Holiday Parks

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Rental Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	(4,250,284)	0	0	0	(4,250,284)	(6,248)
Interest Income	(57,730)	0	0	0	(57,730)	(5)
Operating Grants & Contributions	(25,224)	0	0	0	(25,224)	(12)
Other Revenue	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Interest Plant Hire	0	0	0	0	0	
Income	(4,333,238)	0	0	0	(4,333,238)	(6,266)
Expenditure						
Salaries, Wages & Oncosts	119,179	0	0	0	119,179	83
Other Employee Costs	0	0	0	0	0	
Printing Costs	0	0	0	0	0	
Materials	210,415	0	0	0	210,415	198
Contracts	2,606,664	0	0	0	2,606,664	1,711
Consultancies	7,678	0	0	0	7,678	
Capital Expenses	198	0	0	0	198	13
Depreciation	698,477	0	0	0	698,477	
Insurance Expenses	39,900	0	0	0	39,900	
Donations, Contributions & Taxes	430,663	0	0	0	430,663	109
Administration Expenses	107,644	0	0	0	107,644	59
Other Operating Expenses	378,045	0	0	0	378,045	35
Subscriptions & Memberships	8,673	0	0	0	8,673	
Interest Expenses	1,496,978	0	0	0	1,496,978	12
Interest Plant Hire	2,370	0	0	0	2,370	
Expenditure	6,106,884	0	0	0	6,106,884	2,666
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,773,646	0	0	0	1,773,646	(3,598)
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	1,773,646	0	0	0	1,773,646	(3,598)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	205,000	0	0	0	205,000	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	3,180,000	0	0	0	3,180,000	83
Depreciation	(698,477)	0	0	0	(698,477)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	124,164	0	0	0	124,164	
Balance Sheet Movements / Non-Cash Adjustments	2,810,687	0	0	0	2,810,687	83
Transfers to/from Reserves						
General Reserves	0	0	0	0	0	
Special Reserves	(4,584,333)	0	0	0	(4,584,333)	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(4,584,333)	0	0	0	(4,584,333)	
ADJUSTED NET RESULT	0	0	0	0	0	(2,762)

Quarterly Income & Expenditure Statement - March 2023
Service: Watercycle

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	(2,575,008)	0	0	0	(2,575,008)	(2,941)
Regulatory Charges	(15,764,000)	0	0	0	(15,764,000)	(3,937)
Tutory & Regulatory User Charges	(40,700)	0	0	0	(40,700)	(15)
General User Fees	(2,292,235)	0	0	0	(2,292,235)	(687)
Interest Income	(632,081)	0	0	0	(632,081)	(40)
Operating Grants & Contributions	(2,319,347)	0	0	0	(2,319,347)	
Water Revenue	(140,596)	0	0	0	(140,596)	(145)
Annual Income	(727,573)	0	0	0	(727,573)	(46)
Annual Plant Hire	0	0	0	0	0	
Income	(24,491,540)	0	0	0	(24,491,540)	(7,814)
Expenditure						
Salaries, Wages & Oncosts	3,244,701	0	0	0	3,244,701	1,450
Other Employee Costs	400	0	0	0	400	
Travel Costs	1,546,764	0	0	0	1,546,764	930
Materials	1,332,054	0	0	0	1,332,054	1,080
Contracts	1,566,700	0	0	0	1,566,700	770
Consultancies	16,347	0	0	0	16,347	
Capital Expenses	7,000	0	0	0	7,000	100
Depreciation	6,688,985	0	0	0	6,688,985	
Insurance Expenses	81,888	0	0	0	81,888	400
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	24,839	0	0	0	24,839	
Other Operating Expenses	258,258	0	0	0	258,258	300
Subscriptions & Memberships	17,143	0	0	0	17,143	
Annual Expenses	912,274	0	0	0	912,274	410
Annual Plant Hire	579,750	0	0	0	579,750	410
Expenditure	16,277,103	0	0	0	16,277,103	5,450
Operating Result for the year before Grants & Contributions						
Added for capital purposes	(8,214,437)	0	0	0	(8,214,437)	(2,358)
Capital Grants & Contributions	(2,259,796)	0	0	0	(2,259,796)	(1,391)
NET RESULT	(10,474,233)	0	0	0	(10,474,233)	(3,750)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	2,340,000	930,000	0	0	3,270,000	1,450
Capital Works - Upgrade	877,000	0	0	0	877,000	460
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	11,404,761	0	0	0	11,404,761	7,220
Depreciation	(6,688,986)	0	0	0	(6,688,986)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donations Received	0	0	0	0	0	
Loan Repayments (Principal Only)	1,086,588	0	0	0	1,086,588	930
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	(449,382)	0	0	0		
Net ABC Recovery	2,559,113	0	0	0	2,559,113	
Balance Sheet Movements / Non-Cash Adjustments	11,129,094	930,000	0	0	12,059,094	10,070
Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
General Reserves	(1,914,657)	(930,000)	0	0	(2,844,657)	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
SI / S94 Contribution Reserves	1,259,796	0	0	0	1,259,796	
Transfers to/from Reserves	(654,861)	(930,000)	0	0	(1,584,861)	
ADJUSTED NET RESULT	0	0	0	0	0	6,324



Quarterly Income & Expenditure Statement - March 2023
Service: Sewer Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBR	Dec QBR	Mar QBR	Budget Mar Qtr	
Income						
Interest Income				0	0	
Annual Charges	0	0	0	0	0	(20,078)
Service Charges	(18,610,383)	0	0	0	(18,610,383)	(609)
Tutory & Regulatory User Charges	(2,240,000)	0	0	0	(2,240,000)	(27)
General User Fees	(40,400)	0	0	0	(40,400)	(267)
Interest Income	(636,757)	0	0	0	(636,757)	(50)
Operating Grants & Contributions	(230,286)	0	0	0	(230,286)	
Water Revenue	(366,690)	0	0	0	(366,690)	(5)
Annual Income	(25,285)	0	0	0	(25,285)	
Annual Plant Hire	(496,028)	0	0	0	(496,028)	
Income	0	0	0	0	0	(21,038)
	(22,645,829)	0	0			
Expenditure						
Salaries, Wages & Oncosts				0	0	920
Water Employee Costs	1,180,407	0	0	0	1,180,407	
Traveling Costs	0	0	0	0	0	2,250
Materials	3,797,628	0	0	0	3,797,628	960
Contracts	1,467,000	0	0	0	1,467,000	780
Consultancies	1,249,000	0	0	0	1,249,000	
Capital Expenses	0	0	100,000	0	100,000	
Depreciation	0	0	0	0	0	
Insurance Expenses	9,112,699	0	0	0	9,112,699	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Water Operating Expenses	576	0	0	0	576	720
Subscriptions & Memberships	682,795	0	0	0	682,795	
Annual Expenses	0	0	0	0	0	450
Annual Plant Hire	285,782	0	0	0	285,782	390
Expenditure	598,815	0	0	0	598,815	6,520
	18,374,702	0	100,000			
Operating Result for the year before Grants & Contributions				0	598,815	(14,513)
Added for capital purposes				0	598,815	(14,513)
Capital Grants & Contributions	(4,271,127)	0	100,000	0	(4,171,127)	(990)
NET RESULT	(1,442,787)	0	0	0	(3,572,312)	(15,503)
	(5,713,914)	0	100,000			
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New				0	0	640
Capital Works - Upgrade	2,626,358	0	0	0	2,626,358	200
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	1,330
Depreciation	3,025,510	0	0	0	3,025,510	
Employee Leave Accruals	(9,112,700)	0	0	0	(9,112,700)	
Employee Leave Paid	0	0	0	0	0	
Income Funds Received	0	0	0	0	0	
Income Repayments (Principal Only)	0	0	0	0	0	3,690
Long Term Debtor Repayments	5,247,500	0	0	0	5,247,500	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	(193,863)	0	0	0	(193,863)	
Balance Sheet Movements / Non-Cash Adjustments	36,918	0	0	0	36,918	5,690
	1,629,723	0	0			
Net for Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Capital Reserves	0	0	0	0	0	
Spent Loans	2,641,404	0	(100,000)	0	2,541,404	
Expended Grant Reserves	0	0	0	0	0	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	1,442,787	0	0	0	1,442,787	
ADJUSTED NET RESULT	4,084,191	0	(100,000)	0	3,984,191	(9,805)

Quarterly Income & Expenditure Statement - March 2023
 Service: Floodplain & Estuary Management

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Rental Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(491,200)	0	0	0	(491,200)	(785,000)
Other Revenue	0	0	0	0	0	
Net Income	(97,883)	0	0	0	(97,883)	
Net Plant Hire	0	0	0	0	0	
Income	(589,083)	0	0	0	(589,083)	(785,000)
Expenditure						
Salaries, Wages & Oncosts	863,284	0	0	0	863,284	450,000
Other Employee Costs	0	0	0	0	0	
Travel Costs	40,287	0	0	0	40,287	(10,000)
Materials	14,610	60,000	0	0	74,610	20,000
Contracts	460,136	0	0	0	460,136	320,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	1,699,557	0	0	0	1,699,557	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	288	0	0	0	288	
Other Operating Expenses	6,944	0	0	0	6,944	10,000
Subscriptions & Memberships	2,266	0	0	0	2,266	
Capital Expenses	33,916	0	0	0	33,916	90,000
Net Plant Hire	0	0	0	0	0	110,000
Expenditure	3,121,288	60,000	0	0	3,181,288	1,020,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	2,532,205	60,000	0	0	2,592,205	239,000
Capital Grants & Contributions	(300,000)	(2,177,805)	0	0	(2,477,805)	
NET RESULT	2,232,205	(2,117,805)	0	0	114,400	239,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	30,000	0	0	0	30,000	
Capital Works - Upgrade	300,000	0	0	0	300,000	530,000
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	200,000	2,177,805	0	0	2,377,805	420,000
Depreciation	(1,699,557)	0	0	0	(1,699,557)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donations Received	0	0	0	0	0	
Donor Repayments (Principal Only)	215,265	0	0	0	215,265	10,000
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	208,235	0	0	0	208,235	
Balance Sheet Movements / Non-Cash Adjustments	(746,057)	2,177,805	0	0	1,431,748	970,000
Net Result for Transfers to/from Reserves						
General Reserves	(116,000)	0	0	0	(116,000)	
Special Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(116,000)	0	0	0	(116,000)	
ADJUSTED NET RESULT	1,370,148	60,000	0	0	1,430,148	1,214,000

Quarterly Income & Expenditure Statement - March 2023
Service: EP&C Management

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Regulatory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	0	0	0	0	0	
Annual Income	(43,304)	0	0	0	(43,304)	
Annual Plant Hire	0	0	0	0	0	
Income	(43,304)	0	0	0	(43,304)	
Expenditure						
Salaries, Wages & Oncosts	431,842	0	0	0	431,842	283,000
Other Employee Costs	0	0	0	0	0	
Traveling Costs	0	0	0	0	0	
Materials	0	0	0	0	0	
Contracts	0	0	0	0	0	
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	33,000
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	8,000	0	0	0	8,000	
Annual Plant Hire	0	0	0	0	0	
Expenditure	439,842	0	0	0	439,842	333,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	396,538	0	0	0	396,538	333,000
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	396,538	0	0	0	396,538	333,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	5,330	0	0	0	5,330	
Balance Sheet Movements / Non-Cash Adjustments	5,330	0	0	0	5,330	
Adjustment for Transfers to/from Reserves						
Annual Reserves	(129,911)	0	0	0	(129,911)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(129,911)	0	0	0	(129,911)	
ADJUSTED NET RESULT	271,957	0	0	0	271,957	333,000

Quarterly Income & Expenditure Statement - March 2023
 Service: Environmental Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Regulatory Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	(398,309)	0	0	0	(398,309)	(413,309)
General User Fees	(1,150)	0	0	0	(1,150)	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	0	0	0	0	0	
Water Revenue	(11,109)	0	0	0	(11,109)	(3,109)
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(410,568)	0	0	0	(410,568)	(416,568)
Expenditure						
Salaries, Wages & Oncosts	548,235	0	0	0	548,235	19,235
Other Employee Costs	0	0	0	0	0	
Travel Costs	0	0	0	0	0	
Materials	1,200	0	0	0	1,200	
Contracts	255,000	0	0	0	255,000	3,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	35,000	0	0	0	35,000	2,000
Annual Plant Hire	0	0	0	0	0	
Expenditure	839,435	0	0	0	839,435	25,235
Operating Result for the year before Grants & Contributions						
Added for capital purposes	428,867	0	0	0	428,867	(163,309)
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	428,867	0	0	0	428,867	(163,309)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	378,129	0	0	0	378,129	
Balance Sheet Movements / Non-Cash Adjustments	378,129	0	0	0	378,129	
Adjustment for Transfers to/from Reserves						
Annual Reserves	(443,347)	0	0	0	(443,347)	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
ABC / S94 Contribution Reserves	(150,000)	0	0	0	(150,000)	
Transfers to/from Reserves	(593,347)	0	0	0	(593,347)	
ADJUSTED NET RESULT	213,649	0	0	0	213,649	(163,309)

Quarterly Income & Expenditure Statement - March 2023
Service: Regulatory Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Operating Grants & Contributions	(75,000)	0	0	0	(75,000)	
Other Revenue	(122,654)	0	0	0	(122,654)	(98,000)
Internal Income	0	0	0	0	0	
Internal Plant Hire	0	0	0	0	0	
Income	(197,654)	0	0	0	(197,654)	(97,000)
Expenditure						
Salaries, Wages & Oncosts	878,998	0	0	0	878,998	730,000
Other Employee Costs	0	0	0	0	0	
Travel Costs	978	0	0	0	978	
Materials	14,507	0	0	0	14,507	10,000
Contracts	160,200	0	0	0	160,200	40,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	698	0	0	0	698	
Insurance Expenses	259	0	0	0	259	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	5,318	0	0	0	5,318	
Subscriptions & Memberships	0	0	0	0	0	
Internal Expenses	104,028	0	0	0	104,028	60,000
Internal Plant Hire	0	0	0	0	0	
Expenditure	1,164,986	0	0	0	1,164,986	870,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	967,332	0	0	0	967,332	778,000
Capital Grants & Contributions	0	(290,000)	0	0	(290,000)	
NET RESULT	967,332	(290,000)	0	0	677,332	778,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	10,000	0	0	0	10,000	10,000
Capital Works - Upgrade	0	290,000	0	0	290,000	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	(10,000)
Depreciation	(699)	0	0	0	(699)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	3,854	0	0	0	3,854	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	151,546	0	0	0	151,546	
Balance Sheet Movements / Non-Cash Adjustments	164,701	290,000	0	0	454,701	110,000
Transfers to/from Reserves						
Internal Reserves	0	0	0	0	0	
External Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(10,000)	0	0	0	(10,000)	
Internal / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(10,000)	0	0	0	(10,000)	
ADJUSTED NET RESULT	1,122,033	0	0	0	1,122,033	898,000

Quarterly Income & Expenditure Statement - March 2023
 Service: Building & Planning Services

Description	Current Annual Budget	Variations			Proposed Quarterly Budget Mar Qtr	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS		
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	(2,251,750)	0	0	0	(2,251,750)	(1,878)
General User Fees	(108,749)	0	0	0	(108,749)	(118)
Interest Income	(30,627)	0	0	0	(30,627)	
Operating Grants & Contributions	0	0	0	0	0	
Other Revenue	(11,762)	0	0	0	(11,762)	(28)
Internal Income	0	0	0	0	0	(3)
Internal Plant Hire	0	0	0	0	0	
Income	(2,402,888)	0	0	0	(2,402,888)	(2,028)
Expenditure						
Salaries, Wages & Oncosts	2,764,075	0	0	0	2,764,075	1,610
Other Employee Costs	0	0	0	0	0	
Printing Costs	0	0	0	0	0	
Materials	6,581	0	0	0	6,581	
Contracts	82,500	0	0	0	82,500	40
Consultancies	5,931	0	0	0	5,931	
Capital Expenses	6,451	0	0	0	6,451	30
Depreciation	12,111	0	0	0	12,111	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	178,823	0	0	0	178,823	100
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	11,796	0	0	0	11,796	10
Internal Expenses	69,500	0	0	0	69,500	50
Internal Plant Hire	0	0	0	0	0	
Expenditure	3,137,768	0	0	0	3,137,768	1,870
Operating Result for the year before Grants & Contributions						
Added for capital purposes	734,880	0	0	0	734,880	(152)
Capital Grants & Contributions	(216,191)	0	0	0	(216,191)	(159)
NET RESULT	518,689	0	0	0	518,689	(312)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(12,111)	0	0	0	(12,111)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
ABC Recovery	755,321	0	0	0	755,321	
Balance Sheet Movements / Non-Cash Adjustments	743,210	0	0	0	743,210	
Transfers to/from Reserves						
Internal Reserves	(15,000)	0	0	0	(15,000)	
External Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
ABC / S94 Contribution Reserves	246,818	0	0	0	246,818	
Transfers to/from Reserves	231,818	0	0	0	231,818	
ADJUSTED NET RESULT	1,493,717	0	0	0	1,493,717	(312)



Quarterly Income & Expenditure Statement - March 2023
Service: Natural Resource Management

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Service Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	0	0	0	0	0	
General User Fees	0	0	0	0	0	
Interest Income	(51,807)	0	0	0	(51,807)	
Operating Grants & Contributions	(357,000)	0	0	0	(357,000)	(368,000)
Water Revenue	0	0	0	0	0	
Annual Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(408,807)	0	0	0	(408,807)	(368,000)
Expenditure						
Salaries, Wages & Oncosts	576,571	0	0	0	576,571	320,000
Water Employee Costs	1,800	0	0	0	1,800	
Travel Costs	0	0	0	0	0	
Materials	250,566	0	0	0	250,566	300,000
Contracts	277,833	0	0	0	277,833	800,000
Consultancies	0	0	0	0	0	
Capital Expenses	0	0	0	0	0	
Depreciation	288	0	0	0	288	
Insurance Expenses	0	0	0	0	0	
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	100,000
Water Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	16,000	0	0	0	16,000	100,000
Annual Plant Hire	107,800	0	0	0	107,800	700,000
Expenditure	1,230,858	0	0	0	1,230,858	640,000
Operating Result for the year before Grants & Contributions						
Added for capital purposes	822,051	0	0	0	822,051	277,000
Capital Grants & Contributions	(131,000)	0	0	0	(131,000)	(68,000)
NET RESULT	691,051	0	0	0	691,051	208,000
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	131,000	0	0	0	131,000	120,000
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	(288)	0	0	0	(288)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Water ABC Recovery	129,441	0	0	0	129,441	
Balance Sheet Movements / Non-Cash Adjustments	260,153	0	0	0	260,153	120,000
Change for Transfers to/from Reserves						
Annual Reserves	43,386	0	0	0	43,386	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	(25,000)	0	0	0	(25,000)	
Water / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	18,386	0	0	0	18,386	
ADJUSTED NET RESULT	969,590	0	0	0	969,590	333,000

Quarterly Income & Expenditure Statement - March 2023
Service: Waste Services

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	(10,255,117)	0	0	0	(10,255,117)	(10,138)
Service Charges	0	0	0	0	0	
Tutorial & Regulatory User Charges	0	0	0	0	0	
General User Fees	(5,836,055)	0	0	0	(5,836,055)	(4,069)
Interest Income	(184,679)	0	0	0	(184,679)	(26)
Operating Grants & Contributions	(186,100)	0	0	0	(186,100)	
Water Revenue	(782,235)	0	0	0	(782,235)	(215)
Annual Income	(3,338,971)	0	0	0	(3,338,971)	(1,043)
Annual Plant Hire	0	0	0	0	0	
Income	(20,583,157)	0	0	0	(20,583,157)	(15,493)
Expenditure						
Salaries, Wages & Oncosts	1,320,475	0	0	0	1,320,475	790
Other Employee Costs	0	0	0	0	0	
Traveling Costs	331,477	0	0	0	331,477	170
Materials	308,290	0	0	0	308,290	160
Contracts	9,950,854	0	0	0	9,950,854	4,550
Consultancies	26,581	0	0	0	26,581	80
Capital Expenses	0	0	0	0	0	
Depreciation	1,260,217	0	0	0	1,260,217	
Insurance Expenses	20,470	0	0	0	20,470	
Donations, Contributions & Taxes	3,227,017	0	0	0	3,227,017	2,170
Administration Expenses	13,222	0	0	0	13,222	
Other Operating Expenses	86,769	0	0	0	86,769	50
Subscriptions & Memberships	45,496	0	0	0	45,496	330
Annual Expenses	3,235,888	0	0	0	3,235,888	1,070
Annual Plant Hire	203,975	0	0	0	203,975	
Expenditure	20,030,731	0	0	0	20,030,731	9,430
Operating Result for the year before Grants & Contributions						
Added for capital purposes	(552,426)	0	0	0	(552,426)	(6,061)
Capital Grants & Contributions	0	0	0	0	0	(300)
NET RESULT	(552,426)	0	0	0	(552,426)	(6,361)
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	4,367,049	0	838,974	0	5,206,023	4,740
Capital Works - Upgrade	2,468	0	0	0	2,468	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	120,000	0	0	0	120,000	
Depreciation	(1,260,218)	0	0	0	(1,260,218)	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	609,751	0	0	0	609,751	460
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	(141)	0	0	0		
Net ABC Recovery	513,669	0	0	0	513,669	
Balance Sheet Movements / Non-Cash Adjustments	4,352,578	0	838,974	0	5,191,552	5,200
Adjustment for Transfers to/from Reserves						
Annual Reserves	(900,164)	0	(838,974)	0	(1,739,138)	
General Reserves	(2,899,988)	0	0	0	(2,899,988)	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	0	0	0	0	0	
Transfers to/from Reserves	(3,800,152)	0	(838,974)	0	(4,639,126)	
ADJUSTED NET RESULT	0	0	0	0	0	(1,156)



Quarterly Income & Expenditure Statement - March 2023
Service: Environment & Planning

Description	Current Annual Budget	Variations			Proposed Quarterly	Actual YTD Figures
		Sept QBRS	Dec QBRS	Mar QBRS	Budget Mar Qtr	
Income						
Interest Income	0	0	0	0	0	
Annual Charges	0	0	0	0	0	
Regulatory Charges	0	0	0	0	0	
Tutory & Regulatory User Charges	(142,700)	0	0	0	(142,700)	
General User Fees	0	0	0	0	0	
Interest Income	(1,044)	0	0	0	(1,044)	
Operating Grants & Contributions	(22,879)	0	0	(150,000)	(172,879)	(13)
Water Revenue	(2,773)	0	0	0	(2,773)	
Interest Income	0	0	0	0	0	
Annual Plant Hire	0	0	0	0	0	
Income	(169,396)	0	0	(150,000)	(319,396)	(5)
Expenditure						
Salaries, Wages & Oncosts	1,048,120	0	0	0	1,048,120	56
Other Employee Costs	300	0	0	0	300	
Travel Costs	0	0	0	0	0	
Materials	41,675	0	0	0	41,675	2
Contracts	275,000	0	0	150,000	425,000	2
Consultancies	16,000	0	0	0	16,000	
Capital Expenses	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Insurance Expenses	0	0	0	0	0	1
Donations, Contributions & Taxes	0	0	0	0	0	
Administration Expenses	0	0	0	0	0	
Other Operating Expenses	0	0	0	0	0	
Subscriptions & Memberships	0	0	0	0	0	
Annual Expenses	48,000	0	0	0	48,000	3
Annual Plant Hire	0	0	0	0	0	
Expenditure	1,429,095	0	0	150,000	1,579,095	66
Operating Result for the year before Grants & Contributions						
Added for capital purposes	1,259,699	0	0	0	1,259,699	662
Capital Grants & Contributions	0	0	0	0	0	
NET RESULT	1,259,699	0	0	0	1,259,699	662
Balance Sheet Movements / Non-Cash Adjustments						
Capital Works - New	0	0	0	0	0	
Capital Works - Upgrade	0	0	0	0	0	
Capital Works - Expansion	0	0	0	0	0	
Capital Works - Renewal	0	0	0	0	0	
Depreciation	0	0	0	0	0	
Employee Leave Accruals	0	0	0	0	0	
Employee Leave Paid	0	0	0	0	0	
Donor Funds Received	0	0	0	0	0	
Donor Repayments (Principal Only)	0	0	0	0	0	
Long Term Debtor Repayments	0	0	0	0	0	
Net Gains from Disposal of Assets	0	0	0	0	0	
Net ABC Recovery	127,860	0	0	0	127,860	
Balance Sheet Movements / Non-Cash Adjustments	127,860	0	0	0	127,860	
Transfers to/from Reserves						
Annual Reserves	0	0	0	0	0	
Annual Reserves	0	0	0	0	0	
Spent Loans	0	0	0	0	0	
Expended Grant Reserves	0	0	0	0	0	
Other / S94 Contribution Reserves	(61,743)	0	0	0	(61,743)	
Transfers to/from Reserves	(61,743)	0	0	0	(61,743)	
ADJUSTED NET RESULT	1,325,816	0	0	0	1,325,816	662

Clarence Valley Council

ATTACHMENT C



Quarterly Summary of Restrictions - March 2023

Summary By Fund

Account Description	Opening Balance 1/7/2022	Original Budget	Proposed Variations Sept Qtr	Proposed Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 - CVC General Fund	96,700	6,176	882		250	7,308	104,008
2 - CVC Water Fund	52,581	(10,765)	(930)			(11,695)	40,886
3 - CVC Sewer Fund	23,119	(4,804)				(4,804)	18,315
4 - Holiday Parks	6,539	(4,385)				(4,385)	2,154
5 - Clarence Regional Library	787	14				14	801
7 - CVC Domestic Waste Management Fund	1,286	(243)				(243)	1,042
Total	181,011	(14,007)	(48)	0	250	(13,805)	167,206

GENERAL FUND RESTRICTIONS

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
External Restrictions							
Unexpended Loans							
Floodplain Infrastructure & Natural Resources Unexpended Loans	27						27
Unexpended Grants	28,596	(57)			250	193	28,789
s94 Contributions	11,165	2,771				2,771	13,936
Deposits, Bonds & Retentions	2,743						2,743
Income in Advance							
Held as Custodian	518	(21)				(21)	497
Externally Restricted Other	755	114				114	870
Total General Fund External Restrictions	43,805	2,807	0	0	250	3,057	46,863
Internal Restrictions							
General Purpose Reserves							
Employee Leave Entitlements	3,939						3,939
Unspent Financial Assistance Grant	9,138	116				116	9,254
Election Cost Reserve	100	133				133	233
Council S94 Development Funds	30						30
Strategic Building Reserve	671		882			882	1,553
Public Pool Improvements	177						177
Aerodrome Resealing & Building							
Public Toilet Refurbishment Program	109						109
Cemetery Reserve	48	(60)				(60)	(11)
Hargraves Villas							
Emergency Services Reserves	661						661
Insurance Reserves	213	35				35	248
Wharf & Boatramp Upgrades							
Youth Projects							
Ageing & Access							
Lake Kolora Embellishment							
Mobile & Public Library Projects							
Software Implementation Reserves	704						704
Waste Management Reserves	1,708						1,708
Building Asset Renewals	410						410
Halls & Community Centres							
Macleay & District Improvements	606						606
Miscellaneous Administrative Reserves	4,681						4,681
Commercial Property Improvements							
Community Cultural & Heritage Programs	11						11
Miscellaneous Engineering Projects							
Environmental & Noxious Weeds Projects	598	(218)				(218)	381
Coastal & Estuary Management	353						353
Regional Development & Tourism Projects	19						19
Strategic Development Programs	105						105
Parks & Reserves Improvements	298						298
Sporting Facilities Improvements	302	50				50	352
Roads Reserves	2,364	(316)				(316)	2,048
Total General Purpose Reserves	27,243	(259)	882	0	0	623	27,865
Fleet Plant Reserves							
Light Fleet Financial Reserves	957	(77)				(77)	880
Heavy Fleet Financial Reserves	5,276	(398)				(398)	4,878
Small Plant Reserve	364	(3)				(3)	361
Total Fleet Plant Reserves	6,597	(478)	0	0	0	(478)	6,119
Infrastructure Asset Reserves							
Infrastructure Assets Renewals Reserve	1,002	5,154				5,154	6,157
Total Infrastructure Asset Reserves	1,002	5,154	0	0	0	5,154	6,157
Regional Landfill Financial Reserves							
Regional Landfill Reserves	10,399	(301)		(839)		(1,140)	9,259
Total Regional Landfill Reserves	10,399	(301)	0	(839)	0	(1,140)	9,259
Commercial Waste Financial Reserves							
Commercial Waste Service Reserve	1,512	(40)				(40)	1,472
Total Commercial Waste Reserves	1,512	(40)	0	0	0	(40)	1,472
Saleyards Financial Reserves							
Saleyards Asset Replacement	162	(22)				(22)	139
Total Saleyards Reserves	162	(22)	0	0	0	(22)	139
Quarry Operations Financial Reserves							
Quarry Operations & Rehabilitation	703	(110)				(110)	593

	Opening	Original	Adopted	Adopted	Proposed	Proposed	Projected
<i>Total Quarry Operations Reserves</i>	703	(110)	0	0	0	(110)	593
<i>Sustainability Financial Reserves</i>							
Sustainability Reserve	4,981	(576)				(576)	4,405
<i>Total Sustainability Reserves</i>	4,981	(576)	0	0	0	(576)	4,405
<i>Floodplain Infrastructure & Natural Resources Financial Reserves</i>							
Floodplain Management Reserves	298						298
<i>Total Floodplain Reserves</i>	298	0	0	0	0	0	298
<i>Total General Fund Internal Restrictions</i>	52,895	3,368	882	(839)	0	3,411	56,307
TOTAL GENERAL FUND RESTRICTIONS	96,700	6,176	882	(839)	250	6,469	103,169

OTHER FUNDS EXTERNALLY RESTRICTED

Water Fund

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Developer Contributions	10,634	1,260				1,260	11,893
Water Supplies	41,947	(12,025)	(930)			(12,955)	28,993
WATER FUND TOTAL	52,581	(10,765)	(930)	0	0	(11,695)	40,886

Sewer Fund

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Specific Purpose Unexpended Loans	345						345
Developer Contributions	11,076	1,443				1,443	12,519
Sewerage Supplies	11,697	(6,247)		(100)		(6,347)	5,351
SEWER FUND TOTAL	23,119	(4,804)	0	(100)	0	(4,904)	18,215

Holiday Parks

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Specific Purpose Unexpended Grants	77						77
Holiday Parks	6,462	(4,385)				(4,385)	2,077
CCRT FUND TOTAL	6,539	(4,385)	0	0	0	(4,385)	2,154

Clarence Regional Library Fund

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Clarence Regional Library Reserve	787	14				14	801
CRL FUND TOTAL	787	14	0	0	0	14	801

Domestic Waste Management Fund

Account Description	Opening Balance 1/7/2022	Original Budget	Adopted Variations Sept Qtr	Adopted Variations Dec Qtr	Proposed Variations March Qtr	Proposed Revised Budget March Qtr	Projected Balance as at 30 June
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Domestic Waste Management Reserve	1,286	(243)				(243)	1,042
DWM FUND TOTAL	1,286	(243)	0	0	0	(243)	1,042



Clarence Valley Council
 2022/23 Budget review for the quarter ended 31 March 2023

Attachment D

Contracts, Consultancies & Legal Costs

PART A - Contract Listing

Contracts entered into during the 9 months, 1 July 2022 to 31 March 2023, excluding contractors that are on Council's preferred supplier list.
 Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whichever is the lesser.
 Does not include employment contracts
 Excludes those contracts that have already been reported to council or have resulted from a council resolution.

Contractor	Contract Detail & Purpose	Contract Value	Commencement date	Duration of contract	Budgeted (Y/N)
No new contracts entered into during the 3 months are reportable.					

PART B - Consultancy and Legal expenses

Expenditure on Consultancies & Legal Expenses to 31 March 2022	Expenditure YTD \$	Budgeted (Y/N)
Consultancies	\$1,101,114	Y
<u>Legal Expenses</u>		
Planning & Development	\$37,325	Y
Rates & Water Debt Recovery	\$83,066	Y
Other Legals	\$134,536	Y
Total Legal Expenses	<u>\$254,927</u>	

Definition of consultant

A person or organisation engaged under contract on a temporary basis to provide recommendations or high level Specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors

Does not include employment contracts

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/3/23 and should be read in conjunction with the total QBRS Report.

Grant Application Summary – March 2023

This document aims to summarise the current grant application activities during the month ended 31 March 2023.

Proposed Grant Applications

There are currently no proposed grant applications requiring endorsement by Council.

Grant Applications Pending Announcement

The following grants have been applied for and Council is currently awaiting announcement as to whether we have been successful in our bid to source these funds.

Grant: DITRDC – Local Roads and Community Infrastructure Program – Round 4 - \$2,051,366

A grant application has been lodged to seek funding to part fund the Grafton Aquatic Centre Redevelopment. The Centre requires redevelopment to address structural asset of end of life issues and to respond to changing and growing demand for high amenity aquatic recreation facilities.

Should this funding application be successful then it will be used to facilitate part of stage 1 of the project, refer to CM 07.23.025 for further details relating to this project

Successful Grant Applications

Council has been successful in the following recent grant applications:

Grant: Dept Planning & Environment – Safe and Secure Water Program – North Grafton Sewage Treatment Project - \$62,500

The Department of Planning & Environment will provide funding under the Safe & Secure Water program to enable the preparation of tender documentation and assessment processes in a commitment to assisting Council to resolve the environmental risks associated with the North Grafton Sewage Treatment project.

ITEM 07.23.057 2021/22 AUDITED FINANCIAL STATEMENTS

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments	A. Annual Financial Statements 2021/2022 ↓	

SUMMARY

This report presents Council's consolidated Audited 2021/2022 Annual Financial Statements to the public in accordance with Section 419 (1) of the Local Government Act (LGA).

OFFICER RECOMMENDATION

That Council receive and note the Audited 2021/2022 Annual Financial Statements.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have an effective and efficient organisation

KEY ISSUES

Due to the timing of receiving the Auditor-General New South Wales Independent Auditor's Reports, it was noted at the 28 March 2023 Council meeting (Item 07.23.040) that the Audited 2021/2022 Financial Statements would be presented to the public at the next Ordinary meeting of Council.

The Audited 2021/2022 Financial Statements were submitted to the Office of Local Government on 31 March 2023.

BACKGROUND

In accordance with Section 419(1) of the LGA, Council is required to present its audited consolidated Annual Financial Statements to the public.

Section 418(2) requires public notice of at least 7 days be given of the Council meeting date fixed for presentation of the audited financial statements. Public notice of the presentation of the audited financial statements will be advertised on Council's website.

Section 420 makes provision for any person to make submissions to the Council with respect to the financial statements or auditors report. Such submission must be made within 7 days after the reports are presented to the public. Copies of submissions must be referred to the auditor and, if required, amendments made to the financial reports.

Refer to Attachment A for a copy of Council's Audited 2021/2022 Annual Financial Statements alternatively, this report is available on Council's website.

COUNCIL IMPLICATIONS**Budget/Financial**

Council's Net Operating Result for the financial year ended 30 June 2022 was a profit (surplus) of \$25.999M, which includes Capital Income of \$39.473M. This compares to a profit (surplus) in 2021 of \$25.148M (including Capital Income of \$43.870M). Further details were previously outlined in Council Minute (Item 07.23.040 – 28 March 2023).

Asset Management

N/A

Policy and Regulation

Section 419 (1) of the Local Government Act 1993.

Consultation

N/A

Legal and Risk Management

N/A

Climate Change

N/A

Clarence Valley Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Clarence Valley Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Clarence Valley Council

General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

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

2 Prince St
GRAFTON NSW 2460

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.clarence.nsw.gov.au.

Clarence Valley 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* (NSW)

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

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

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

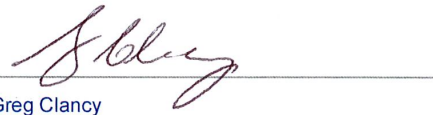
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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


Signed in accordance with a resolution of Council made on 28 March 2023.



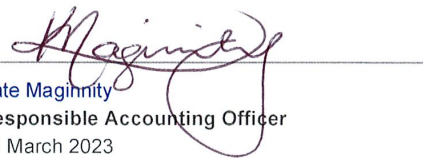
Ian Tiley
Mayor
28 March 2023



Greg Clancy
Councillor
28 March 2023



Laura Black
General Manager
28 March 2023



Kate Maginarity
Responsible Accounting Officer
28 March 2023

Clarence Valley Council | Income Statement | for the year ended 30 June 2022

Clarence Valley Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Restated Actual 2021 ¹
Income from continuing operations				
67,550	Rates and annual charges	B2-1	68,736	66,472
43,123	User charges and fees	B2-2	35,380	42,253
1,452	Other revenues	B2-3	1,500	1,701
22,685	Grants and contributions provided for operating purposes	B2-4	36,246	25,823
42,105	Grants and contributions provided for capital purposes	B2-4	39,473	43,870
1,250	Interest and investment income	B2-5	1,788	1,910
925	Other income	B2-6	687	772
1,760	Net gain from the disposal of assets	B4-1	-	-
180,850	Total income from continuing operations		183,810	182,801
Expenses from continuing operations				
38,674	Employee benefits and on-costs	B3-1	37,053	38,605
47,227	Materials and services	B3-2	46,794	46,164
6,007	Borrowing costs	B3-3	6,418	6,531
44,816	Depreciation, amortisation and impairment of non-financial assets	B3-4	48,751	48,085
5,083	Other expenses	B3-5	5,101	5,007
-	Net loss from the disposal of assets	B4-1	13,694	13,261
141,807	Total expenses from continuing operations		157,811	157,653
39,043	Operating result from continuing operations		25,999	25,148
39,043	Net operating result for the year attributable to Council		25,999	25,148
(3,062)	Net operating result for the year before grants and contributions provided for capital purposes		(13,474)	(18,722)

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

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

Clarence Valley Council | Statement of Comprehensive Income | for the year ended 30 June 2022

Clarence Valley Council

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	Restated 2021 ¹
Net operating result for the year – from Income Statement		25,999	25,148
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	191,217	39,155
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-8	(38,675)	(899)
Other comprehensive income – joint ventures and associates	D2-2	–	(42)
Total items which will not be reclassified subsequently to the operating result		152,542	38,214
Total other comprehensive income for the year		152,542	38,214
Total comprehensive income for the year attributable to Council		178,541	63,362

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

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

Clarence Valley Council | Statement of Financial Position | for the year ended 30 June 2022

Clarence Valley Council

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	Restated 2021 ¹
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	38,625	34,836
Investments	C1-2	112,000	52,000
Receivables	C1-4	23,215	28,120
Inventories	C1-5	2,039	1,526
Contract assets and contract cost assets	C1-6	7,472	4,856
Non-current assets classified as 'held for sale'	C1-7	1,147	1,147
Other	C1-10	131	126
Total current assets		184,629	122,611
Non-current assets			
Investments	C1-2	10,000	46,000
Receivables	C1-4	1,452	1,394
Inventories	C1-5	156	156
Infrastructure, property, plant and equipment (IPPE)	C1-8	2,181,076	2,033,340
Intangible assets	C1-9	2,143	876
Right of use assets	C2-1	-	90
Total non-current assets		2,194,827	2,081,856
Total assets		2,379,456	2,204,467
LIABILITIES			
Current liabilities			
Payables	C3-1	14,271	14,536
Contract liabilities	C3-2	17,121	5,905
Lease liabilities	C2-1	-	93
Borrowings	C3-3	8,739	8,256
Employee benefit provisions	C3-4	12,346	13,013
Total current liabilities		52,477	41,803
Non-current liabilities			
Borrowings	C3-3	78,391	86,951
Employee benefit provisions	C3-4	344	478
Provisions	C3-5	10,289	15,821
Total non-current liabilities		89,024	103,250
Total liabilities		141,501	145,053
Net assets		2,237,955	2,059,414
EQUITY			
Accumulated surplus	C4-1	909,896	883,897
IPPE revaluation reserve	C4-1	1,328,059	1,175,517
Council equity interest		2,237,955	2,059,414
Total equity		2,237,955	2,059,414

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

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

Clarence Valley Council | Statement of Changes in Equity | for the year ended 30 June 2022

Clarence Valley Council

Statement of Changes in Equity

for the year ended 30 June 2022

	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve ¹	Total equity	Accumulated surplus	IPPE revaluation reserve ¹	Total equity
\$ '000					Restated	Restated	Restated
Opening balance at 1 July		883,897	1,175,517	2,059,414	858,791	1,137,261	1,996,052
Restated opening balance		883,897	1,175,517	2,059,414	858,791	1,137,261	1,996,052
Net operating result for the year		25,999	–	25,999	19,319	–	19,319
Correction of prior period errors	G4-1	–	–	–	5,829	–	5,829
Restated net operating result for the period		25,999	–	25,999	25,148	–	25,148
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	–	191,217	191,217	–	39,155	39,155
– Impairment (loss) reversal relating to IPP&E	C1-8	–	(38,675)	(38,675)	–	(899)	(899)
Joint ventures and associates	D2-2	–	–	–	(42)	–	(42)
Other comprehensive income		–	152,542	152,542	(42)	38,256	38,214
Total comprehensive income		25,999	152,542	178,541	25,106	38,256	63,362
Closing balance at 30 June		909,896	1,328,059	2,237,955	883,897	1,175,517	2,059,414

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Clarence Valley Council | Statement of Cash Flows | for the year ended 30 June 2022

Clarence Valley 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>				
67,489	Rates and annual charges		69,120	66,783
42,590	User charges and fees		36,826	44,599
1,210	Interest received		1,492	2,364
59,783	Grants and contributions		85,220	60,852
–	Bonds, deposits and retentions received		872	638
2,520	Other		4,979	6,290
<i>Payments:</i>				
(36,870)	Payments to employees		(37,921)	(38,633)
(33,263)	Payments for materials and services		(51,096)	(55,415)
(6,054)	Borrowing costs		(6,335)	(6,569)
–	Bonds, deposits and retentions refunded		(237)	(722)
(14,997)	Other		(12,656)	(8,806)
82,408	Net cash flows from operating activities	G1-1	90,264	71,381
Cash flows from investing activities				
<i>Receipts:</i>				
8,189	Sale of investments		29,000	74,542
1,673	Proceeds from sale of IPPE		2,334	2,743
<i>Payments:</i>				
(458)	Purchase of investments		(29,000)	(68,890)
–	Acquisition of term deposits		(24,000)	–
(83,292)	Payments for IPPE		(55,139)	(57,691)
(265)	Purchase of intangible assets		(1,500)	(159)
(74,153)	Net cash flows from investing activities		(78,305)	(49,455)
Cash flows from financing activities				
<i>Payments:</i>				
(8,256)	Repayment of borrowings		(8,077)	(8,928)
–	Principal component of lease payments		(93)	(282)
(8,256)	Net cash flows from financing activities		(8,170)	(9,210)
(1)	Net change in cash and cash equivalents		3,789	12,716
14,000	Cash and cash equivalents at beginning of year		34,836	22,120
13,999	Cash and cash equivalents at end of year	C1-1	38,625	34,836
91,749	plus: Investments on hand at end of year	C1-2	122,000	98,000
105,748	Total cash, cash equivalents and investments		160,625	132,836

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

Clarence Valley Council

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Clarence Valley Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 March 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

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

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-8
- (ii) estimated tip and quarry remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables
- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for Profit Entities* - refer to Notes B2-2 - B2-4.
- (iii) Determination of the lease term discount rate (when not implicit in the lease) and whether an arrangement contains a lease - refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), 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.

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

- General purpose operations
- Water Supply
- Sewerage service

A1-1 Basis of preparation (continued)

- Clarence Regional Library

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), 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.

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 has many volunteers working in various areas. These volunteer services have not been recognised as income as per AASB 1058. This is because the fair value of such services cannot be reliably measured and it would not have been purchased if they were not donated.

Coronavirus (COVID 19) Impact

Council is required to assess whether and how it may be affected by COVID 19 and the impact on its Financial Reports. Council first experienced a disruption in business practices early in 2020 and that continued throughout the Financial Year ended 30 June 2021 and 30 June 2022. Various services and activities were impacted however Council continued to operate and provide services without a material increase in costs.

While it is difficult to determine what the ongoing impact of COVID 19 on Council and the community we operate in, at this stage no material impact has been identified and Council continues to operate as a going concern.

Natural Disaster (Floods) February/March 2022.

Council is required to assess whether and how it may be affected by the natural disasters of February and March 2022, including the impact on its Financial Reports, impacts to Council's business and revenues streams and the potential cashflow impact. The events have had a significant impact on Council including but not limited to a disruption in its business operations, ability to deliver services, damage to infrastructure, damage to plant and equipment and significant impact on the residential and business communities of Clarence Valley.

Council undertook an analysis of the impacts of Floods on Council's financial reports and Going Concern assumption.

The following items were analysed:

- Asset impairment/changes in assumptions for impairment testing (AASB 136)
- Change in fair value of assets (AASB 13)
- Material uncertainties that cast significant doubt on the ability to continue as a going concern such as extent of the impact on future costs and revenues (AASB 101 and AASB 110) and unknown duration of the impact.
- Indirect impacts such as customers, suppliers, financiers or investments in other entities may be affected leading to impairments, increased costs or reduced revenues
- Cashflow

Council and the Community have received Commonwealth and State funding in relation to the floods which will address the issues around restoration of assets, cashflow of residents and the provision of essential services to the community.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2022 reporting periods (and which have not been early adopted by Council).

As at the date of authorisation of these financial statements, Council does not consider that any of those standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

A1-1 Basis of preparation (continued)

New accounting standards adopted during the year

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2022.

None of these standards had a significant impact on the Council's reported position or performance.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021 ¹	2022	2021 ¹ Restated	2022	2021 ¹ Restated	2022	2021 ¹	2022	2021 ¹ Restated
\$ '000										
Functions or activities										
Leadership	6,877	1,972	28,882	25,907	(22,005)	(23,935)	5,597	622	300,534	270,434
Infrastructure	87,593	96,797	87,458	89,435	135	7,362	45,836	48,833	1,878,992	1,745,826
Society	13,143	11,070	20,089	21,625	(6,946)	(10,555)	7,858	6,456	138,841	130,449
Environment	16,875	16,875	15,695	14,841	1,180	2,034	847	1,052	27,034	33,194
Economy	7,106	8,537	5,686	5,845	1,420	2,692	500	1,120	34,054	24,562
General purpose income	52,216	47,550	–	–	52,216	47,550	15,081	11,610	–	–
Other	–	–	–	–	–	–	–	–	1	2
Total functions and activities	183,810	182,801	157,810	157,653	26,000	25,148	75,719	69,693	2,379,456	2,204,467

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

B1-2 Components of functions or activities

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

Leadership

- Continuous Improvement
- Accountability and Compliance
- Participation and Communication
- Resourcing and Support

Infrastructure

- Quality Built Environment and Places
- Efficient Transport and Access
- Effective Essential Services

Society

- Community Health and Welbeing
- Creative Culture and Recreation
- Good Community Relations
- Community Resilience

Environment

- Protecting the Land
- Maintaining Healthy Waterways
- Protecting Biodiversity

Economy

- Efficient and Careful Resource Use
- Healthy Economic Activity
- Meaningful Work and Employment

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	28,824	28,026
Farmland	3,814	3,741
Business	4,548	4,465
Less: pensioner rebates (mandatory)	(1,093)	(1,128)
Rates levied to ratepayers	36,093	35,104
Pensioner rate subsidies received	594	623
Total ordinary rates	36,687	35,727
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	7,595	7,360
Water supply services	3,065	2,969
Sewerage services	19,441	18,789
Waste management services (non-domestic)	2,401	2,229
Less: pensioner rebates (mandatory)	(962)	(1,212)
Annual charges levied	31,540	30,135
Pensioner subsidies received:		
– Water	171	247
– Sewerage	165	180
– Domestic waste management	173	183
Total annual charges	32,049	30,745
Total rates and annual charges	68,736	66,472

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	11,701	14,161
Sewerage services	1	1,494	1,882
On-site septic management services	1	386	364
Total specific user charges		13,581	16,407
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Private works – section 67	1	752	17
Regulatory/ statutory fees	2	3,057	2,492
Registration fees		(2)	–
Section 10.7 certificates (EP&A Act)	2	150	150
Section 603 certificates	2	143	152
Total fees and charges – statutory/regulatory		4,100	2,811
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	43	51
Caravan park	2	6,144	6,976
Cemeteries	2	818	710
Community centres	2	22	37
Leaseback fees – Council vehicles	2	345	342
Quarry revenues	2	560	223
Transport for NSW works (state roads not controlled by Council)	1	1,314	4,779
Saleyards	2	368	308
Swimming centres	2	270	316
Art gallery	2	125	84
Other sewer fees	2	557	787
Other water fees	2	907	1,811
Other waste management	2	256	324
Regional landfill	2	5,147	5,393
Water tapping fees	2	431	494
Other	2	392	400
Total fees and charges – other		17,699	23,035
Total other user charges and fees		21,799	25,846
Total user charges and fees		35,380	42,253
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		13,581	16,698
User charges and fees recognised at a point in time (2)		21,799	25,555
Total user charges and fees		35,380	42,253

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 caravan parks, 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 membership fees for a leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

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	2	176	112
Legal fees recovery – rates and charges (extra charges)	2	119	163
Commissions and agency fees	2	55	43
Container Deposit Scheme Sharing	2	108	99
Diesel rebate	2	245	304
Insurance claims recoveries	2	85	204
Sales – general	2	63	136
Commonwealth emissions reduction fund	2	162	116
State waste rebate	2	87	88
Other	2	400	436
Total other revenue		1,500	1,701
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		1,500	1,701
Total other revenue		1,500	1,701

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021 ¹
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	4,113	3,698	–	–
Financial assistance – local roads component	2	1,830	1,607	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	6,316	3,956	–	–
Financial assistance – local roads component	2	2,822	1,726	–	–
Amount recognised as income during current year		15,081	10,987	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Economic development	1	–	235	806	7,063
Employment and training programs	2	183	28	–	–
Community care	2	(8)	1,349	–	–
Community centres	2	134	–	–	–
Floodplain management	2	97	294	–	–
Environmental services	2	177	532	2,396	–
Library	2	204	242	275	–
Harwood Precinct Upgrade	1	–	–	–	–
Heritage and cultural	1	61	80	–	4,546
LIRS subsidy	2	–	21	–	–
Macleean Showground	1	–	–	–	470
Noxious weeds	2	274	25	–	–
Recreation and culture	1	–	–	660	289
NSW rural fire services	1	2,505	1,572	2,204	480
Saleyard upgrade	2	–	–	–	36
Storm/flood damage	2	10,060	2,878	–	–
Street lighting	2	–	106	–	–
Transport (roads to recovery)	2	2,051	2,051	–	–
Transport (other roads and bridges funding)	1	–	–	15,603	10,499
Other specific grants	2	418	183	6,180	535
Clarence regional library	2	277	241	–	–
Previously contributions:					
Paving	1	–	–	–	9
Roads and bridges	1	–	–	1	9
Transport for NSW contributions (regional roads, block grant)	2	3,893	4,288	701	2,288
Other contributions	2	1,206	666	20	367
Rural fire services	2	(367)	(80)	–	–
Work health and safety	2	–	125	–	–
Total special purpose grants and non-developer contributions – cash		21,165	14,836	28,846	26,591
Non-cash contributions					
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	5,303	10,758
Sewerage (excl. section 64 contributions)	2	–	–	–	1,131
Water supplies (excl. section 64 contributions)	2	–	–	–	336
Total other contributions – non-cash		–	–	5,303	12,225

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021 ¹
Total special purpose grants and non-developer contributions (tied)		21,165	14,836	34,149	38,816
Total grants and non-developer contributions		36,246	25,823	34,149	38,816
Comprising:					
– Commonwealth funding		17,030	14,502	10,512	4,217
– State funding		18,010	10,531	18,314	21,990
– Other funding		1,206	790	5,323	12,609
		36,246	25,823	34,149	38,816

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

Developer contributions

\$ '000	Notes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021 ¹
Developer contributions:	G5					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	1,740	1,608
S 7.12 – fixed development consent levies		2	–	–	167	165
S 64 – water supply contributions		2	–	–	1,335	1,282
S 64 – sewerage service contributions		2	–	–	2,082	1,999
Total developer contributions – cash			–	–	5,324	5,054
Total developer contributions			–	–	5,324	5,054
Total contributions			–	–	5,324	5,054
Total grants and contributions			36,246	25,823	39,473	43,870
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			21,165	1,877	34,176	23,365
Grants and contributions recognised at a point in time (2)			15,081	23,946	5,297	20,505
Total grants and contributions			36,246	25,823	39,473	43,870

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

B2-4 Grants and contributions (continued)

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 grants and contributions				
Unspent funds at 1 July	2,293	2,887	33,500	26,291
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,537	1,313	27,048	12,591
Add: Funds received and not recognised as revenue in the current year	-	-	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,599)	(1,907)	(3,886)	(5,382)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-	-	-
Unspent funds at 30 June	5,231	2,293	56,662	33,500

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. 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.

B2-4 Grants and contributions (continued)

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)	372	118
– Cash and investments	1,416	1,792
Total interest and investment income (losses)	1,788	1,910

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Other lease income			
Room/Facility Hire		687	772
Total other lease income		687	772
Total rental income	C2-2	687	772
Total other income		687	772

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	28,354	29,806
Employee leave entitlements (ELE)	6,911	6,676
Superannuation	3,633	3,794
Workers' compensation insurance	780	744
Fringe benefit tax (FBT)	27	39
Payroll tax	298	321
Training costs (other than salaries and wages)	301	459
Other	236	255
Total employee costs	40,540	42,094
Less: capitalised costs	(3,487)	(3,489)
Total employee costs expensed	37,053	38,605

Accounting policy

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

Retirement benefit obligations

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.

Superannuation plans

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		8,412	11,155
Contractor and consultancy costs		26,950	26,137
Audit Fees	F2-1	98	164
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	431	281
Advertising		280	243
Bank charges		254	239
Election expenses		362	–
Electricity and heating		1,815	1,982
Insurance		2,069	1,882
Postage		217	156
Printing and stationery		156	215
Street lighting		451	406
Subscriptions and publications		479	469
Telephone and communications		449	418
Valuation fees		205	182
Caravan park levies		441	330
Computer maintenance		1,215	1,253
Future reinstatement costs for contaminated roads		2,119	–
Other expenses		4	19
Quarry expenses		103	71
Contributions to other organisations		187	232
Legal expenses:			
Expenses from short-term leases		–	59
– Legal expenses: planning and development		8	15
– Legal expenses: debt recovery		–	159
– Legal expenses: other		89	97
Total materials and services		46,794	46,164

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2022	2021
(i) Interest bearing liability costs			
Interest on leases		–	3
Interest on loans		6,028	6,257
Other debts		2	2
Total interest bearing liability costs		6,030	6,262
Total interest bearing liability costs expensed		6,030	6,262
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	388	269
Total other borrowing costs		388	269
Total borrowing costs expensed		6,418	6,531

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 ¹ Restated
Depreciation and amortisation			
Plant and equipment		3,477	3,325
Office equipment		321	306
Furniture and fittings		138	143
Infrastructure:			
	C1-8		
– Buildings – non-specialised		1,465	1,323
– Buildings – specialised		1,423	1,573
– Other structures		1,343	1,173
– Roads		13,472	13,725
– Bridges		3,140	3,184
– Footpaths		646	619
– Other road assets		750	751
– Stormwater drainage		2,810	2,763
– Water supply network		6,911	6,343
– Sewerage network		8,366	8,796
– Swimming pools		308	179
– Other open space/recreational assets		1,663	1,837
– Other infrastructure		1,732	1,711
Right of use assets	C2-1	90	278
Other assets:			
– Library books		228	217
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-8	217	506
– Quarry assets	C3-5,C1-8	18	29
Intangible assets	C1-9	233	233
Total gross depreciation and amortisation costs		48,751	49,014
Less: capitalised costs		–	(929)
Total depreciation and amortisation costs		48,751	48,085
Impairment / revaluation decrement of IPPE			
Infrastructure:			
	C1-8		
– Roads		36,795	(279)
– Stormwater drainage		–	123
– Other infrastructure		1,880	1,055
Total gross IPPE impairment / revaluation decrement costs		38,675	899
Amounts taken through revaluation reserve	C1-8	(38,675)	(899)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		48,751	48,085

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.

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

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

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

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

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

B3-5 Other expenses

\$ '000	2022	2021
Other		
Contributions/levies to other levels of government		
– Department of planning levy	267	119
– Emergency services levy (includes FRNSW, SES, and RFS levies)	752	1,131
– Waste levy	3,996	3,708
– Other contributions/levies	18	25
Donations, contributions and assistance to other organisations (Section 356)	68	24
Total other	5,101	5,007
Total other expenses	5,101	5,007

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 ¹
Gain (or loss) on disposal of plant and equipment	C1-8		
Proceeds from disposal – plant and equipment		2,334	2,743
Less: carrying amount of plant and equipment assets sold/written off		<u>(1,025)</u>	<u>(1,551)</u>
Gain (or loss) on disposal		<u>1,309</u>	<u>1,192</u>
Gain (or loss) on disposal of infrastructure	C1-8		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		<u>(15,003)</u>	<u>(14,495)</u>
Gain (or loss) on disposal		<u>(15,003)</u>	<u>(14,495)</u>
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		29,000	74,542
Less: carrying amount of investments sold/redeemed/matured		<u>(29,000)</u>	<u>(74,500)</u>
Gain (or loss) on disposal		<u>–</u>	<u>42</u>
Net gain (or loss) from disposal of assets		<u>(13,694)</u>	<u>(13,261)</u>

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.

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 22/06/2021 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 Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

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

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

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	67,550	68,736	1,186	2% F
User charges and fees	43,123	35,380	(7,743)	(18)% U
RMCC Administration RTA Charges \$3,927k (U)				
Landfill Operations Other Waste Management Fees \$3,453k (U)				
Other revenues	1,452	1,500	48	3% F
Operating grants and contributions	22,685	36,246	13,561	60% F
RR Administration \$1,077k (F)				
Financial Assistance Grant \$5,521k (F)				
Roads and Transport \$1,500k (F)				
Capital grants and contributions	42,105	39,473	(2,632)	(6)% U
Grafton Waterfront Structural Works \$5,900k (U)				
HPk - Calypso Yamba HP Redevelopment \$6,340k (U)				
Interest and investment revenue	1,250	1,788	538	43% F
Council's favourable return is due to Council's investment portfolio returning 1.28% for the year, which outperformed most NSW Councils.				
Net gains from disposal of assets	1,760	-	(1,760)	(100)% U
At this stage, council's budget only allows for proceeds from sale of assets and does not attempt to predict any book profit or loss from disposals.				
Other income	925	687	(238)	(26)% U
Property Lease \$68k (U)				
Sporting Facility Leases \$91k (U)				

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Expenses				
Employee benefits and on-costs	38,674	37,053	1,621	4% F
Materials and services	47,227	46,794	433	1% F
Borrowing costs	6,007	6,418	(411)	(7)% U
Depreciation, amortisation and impairment of non-financial assets	44,816	48,751	(3,935)	(9)% U
Other expenses	5,083	5,101	(18)	0% U
Net losses from disposal of assets	-	13,694	(13,694)	∞ U

At this stage, council's budget only allows for proceeds from sale of assets and does not attempt to predict any book profit or loss from disposals.

Statement of cash flows

Cash flows from operating activities	82,408	90,264	7,856	10% F
Cash flows from investing activities	(74,153)	(78,305)	(4,152)	6% U
Cash flows from financing activities	(8,256)	(8,170)	86	(1)% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	12,542	11,074
Cash equivalent assets		
– Deposits at call	25,332	23,262
– Managed funds	490	490
– Short-term deposits	10	10
– Other financial assets	251	–
Total cash and cash equivalents	38,625	34,836

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	38,625	34,836
Balance as per the Statement of Cash Flows	38,625	34,836

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	112,000	10,000	52,000	46,000
Total	112,000	10,000	52,000	46,000
Total financial investments	112,000	10,000	52,000	46,000
Total cash assets, cash equivalents and investments	150,625	10,000	86,836	46,000

C1-2 Financial investments (continued)

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in Other Comprehensive Income.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments of NCDs in the Statement of Financial Position.

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	160,625	132,836
Cash, cash equivalents and investments not subject to external restrictions	41,125	42,803
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Deposits, bonds and retentions	2,743	2,108
Held as custodian	518	664
External restrictions – included in liabilities	3,261	2,772
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	11,164	9,136
Developer contributions – water fund	10,634	9,191
Developer contributions – sewer fund	11,076	8,886
Specific purpose unexpended grants (recognised as revenue) – general fund	26,751	8,537
Specific purpose unexpended grants – Holiday Parks	532	24
Specific purpose unexpended grants – Other	1,284	18
Water fund	36,740	38,891
Sewer fund	9,670	5,995
Domestic waste management	570	1,235
Holiday Parks	6,337	3,541
Clarence regional library	726	674
Other	755	1,133
External restrictions – other	116,239	87,261
Total external restrictions	119,500	90,033

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.

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	41,125	42,803
Unrestricted and unallocated cash, cash equivalents and investments	1,600	519
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Building Asset renewals	446	209
Cemetery reserves	–	2
Coastal and estuary management	302	353
Commercial waste service reserve	1,402	1,418
Community cultural and heritage programs	16	22
Council s7.11 development funds	30	30
Election cost reserve	100	308

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

\$ '000	2022	2021
Emergency services reserves	661	88
Employee leave entitlements	4,074	3,982
Environmental and noxious weeds projects	554	696
Fleet plant reserve	6,597	7,311
Floodplain management reserves	298	377
Infrastructure assets renewals reserve	1,002	586
Insurance reserves	213	213
Maclean and district improvements	606	592
Other parks improvements	496	103
Public pool improvements	177	709
Public toilet refurbishment program	109	146
Quarries operations and rehabilitation	703	569
Regional development and tourism projects	19	–
Regional landfill reserves	2,756	9,282
Roads reserves	884	1,456
Saleyards asset replacement	162	313
Software implementation reserves	704	684
Sporting facilities improvements	309	281
Strategic building reserve	671	959
Strategic development programs	381	105
Unspent financial assistance grant	9,138	5,681
Unspent general loans floodplain infrastructure and natural resources	27	27
Waste management reserves	6,688	5,782
Total internal allocations	39,525	42,284

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

\$ '000	2022	2021
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	1,600	519

Clarence Valley Council | Notes to the Financial Statements 30 June 2022

C1-4 Receivables

\$ '000	2022		2021	
	Current	Non-current	Current	Non-current
Rates and annual charges	3,150	1,452	3,114	1,394
Interest and extra charges	448	–	377	–
User charges and fees	9,503	–	8,857	–
Accrued revenues				
– Interest on investments	812	–	587	–
Amounts due from other councils	–	–	53	–
Government grants and subsidies	6,572	–	12,543	–
Net GST receivable	1,469	–	826	–
Government departments (other than grants)	858	–	486	–
Other debtors	412	–	1,286	–
Total	23,224	1,452	28,129	1,394
Less: provision for impairment				
Rates and annual charges	(4)	–	(4)	–
Other debtors	(5)	–	(5)	–
Total provision for impairment – receivables	(9)	–	(9)	–
Total net receivables	23,215	1,452	28,120	1,394

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C1-4 Receivables (continued)

\$ '000	2022	2021
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	9	9
Balance at the end of the year	9	9

Accounting policy

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

Impairment

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

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

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

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

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

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

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

C1-5 Inventories

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Real estate for resale	90	156	90	156
Stores and materials	1,949	-	1,436	-
Total inventories at cost	2,039	156	1,526	156
Total inventories	2,039	156	1,526	156

C1-5 Inventories (continued)

(i) Other disclosures

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development				
Residential	90	156	90	156
Total real estate for resale	90	156	90	156
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	90	156	90	156
Total costs	90	156	90	156
Total real estate for resale	90	156	90	156
Movements:				
Real estate assets at beginning of the year	90	156	90	156
Total real estate for resale	90	156	90	156

(b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

\$ '000	2022	2021
Real estate for resale	-	90
	-	90

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

Clarence Valley Council | Notes to the Financial Statements 30 June 2022

C1-6 Contract assets and Contract cost assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Contract assets	7,472	-	4,856	-
Total contract assets and contract cost assets	7,472	-	4,856	-

Contract assets

Government grants	7,472	-	4,856	-
Total contract assets	7,472	-	4,856	-

Accounting policy**Contract assets**

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

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

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

Contract cost asset – costs to fulfil a contract

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

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

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

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

Clarence Valley Council | Notes to the Financial Statements 30 June 2022

C1-7 Non-current assets classified as held for sale

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Non-current assets held for sale				
Land	559	-	342	-
Buildings	588	-	588	-
Other assets	-	-	217	-
Total non-current assets held for sale	1,147	-	1,147	-
Total non-current assets classified as held for sale	1,147	-	1,147	-

Details of assets and disposal groups

Council has resolved to sell the following parcel of land & building assets as part of its property rationalisation strategy:

- Previous Clarence Valley Tourist Information Centre, Spring Street, South Grafton

Council has engaged the services of a licenced real estate agent.

Reconciliation of non-current assets held for sale and disposal groups – i.e. discontinued operations

\$ '000	2022 Assets 'held for sale'	2021 Assets 'held for sale'
Opening balance	1,147	1,147
Balance still unsold after 12 months:	1,147	1,147
Closing balance of held for sale non-current assets and operations	1,147	1,147

Accounting policy

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use and are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021 ²			Asset movements during the reporting period									At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount ²	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	18,189	–	18,189	13,567	12,138	–	–	–	(13,980)	(421)	–	–	29,493	–	29,493
Plant and equipment	45,939	(19,768)	26,171	7,797	–	(1,026)	(3,477)	–	–	–	–	–	50,250	(20,785)	29,465
Office equipment	4,660	(3,790)	870	–	442	–	(321)	–	–	–	–	–	5,096	(4,105)	991
Furniture and fittings	3,953	(2,839)	1,114	–	198	–	(138)	–	–	–	–	–	4,151	(2,977)	1,174
Land:															
– Crown land	27,366	–	27,366	–	–	–	–	–	–	–	–	5,473	32,839	–	32,839
– Operational land	41,466	–	41,466	–	–	–	–	–	158	–	(208)	–	41,416	–	41,416
– Community land	9,304	–	9,304	–	–	–	–	–	–	–	–	1,741	11,045	–	11,045
– Land under roads (post 30/6/08)	20	–	20	–	–	–	–	–	–	–	–	–	20	–	20
Infrastructure:															
– Buildings – non-specialised	65,613	(21,601)	44,012	3,669	126	(3,018)	(1,465)	–	4,781	–	–	3,098	77,023	(25,820)	51,203
– Buildings – specialised	110,398	(31,271)	79,127	551	4	(202)	(1,423)	–	49	–	(350)	–	125,944	(48,188)	77,756
– Other structures	29,959	(9,748)	20,211	498	9	(6)	(1,343)	–	171	250	–	3,042	36,215	(13,383)	22,832
– Roads ²	619,002	(203,827)	415,175	4,591	1,285	(5,750)	(13,472)	(36,795)	6,831	(41)	–	52,529	700,029	(275,678)	424,351
– Bridges	152,963	(45,829)	107,134	555	–	(1,357)	(3,140)	–	638	–	–	13,455	173,453	(56,168)	117,285
– Footpaths	31,143	(11,118)	20,025	815	1,675	(150)	(646)	–	–	–	–	2,548	37,553	(13,286)	24,267
– Other road assets (including bulk earthworks)	36,119	(7,857)	28,262	1,061	216	(542)	(750)	–	–	41	–	3,557	41,405	(9,560)	31,845
– Bulk earthworks (non-depreciable)	202,472	–	202,472	2,451	–	(175)	–	–	–	–	–	26,702	231,450	–	231,450
– Stormwater drainage	220,779	(72,394)	148,385	4,701	–	(505)	(2,810)	–	–	–	–	19,171	255,235	(86,293)	168,942
– Water supply network	559,103	(154,375)	404,728	5,172	3,085	(1,373)	(6,911)	–	45	–	–	23,114	613,562	(185,702)	427,860
– Sewerage network	343,185	(111,124)	232,061	865	914	(128)	(8,366)	–	536	–	–	13,290	364,989	(125,817)	239,172
– Swimming pools	10,108	(4,388)	5,720	13	–	(1,420)	(308)	–	–	17	(54)	–	7,200	(3,232)	3,968
– Other open space/recreational assets	54,323	(21,760)	32,563	487	54	(130)	(1,663)	–	687	(272)	–	3,852	58,036	(22,458)	35,578
– Other infrastructure ²	201,442	(47,103)	154,339	873	–	(247)	(1,732)	(1,880)	84	–	–	20,257	228,593	(56,898)	171,695
Other assets:															
– Library books	6,693	(5,816)	877	305	–	–	(228)	–	–	–	–	–	6,995	(6,041)	954
– Other	4,086	–	4,086	–	–	–	–	–	–	–	–	–	4,086	–	4,086
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	12,538	(3,906)	8,632	–	–	–	(217)	–	–	(7,692)	–	–	4,846	(4,123)	723
– Quarry assets	1,205	(174)	1,031	–	–	–	(18)	–	–	(347)	–	–	858	(192)	666
Total infrastructure, property, plant and equipment	2,812,028	(778,688)	2,033,340	47,971	20,146	(16,029)	(48,428)	(38,675)	–	(8,465)	(612)	191,829	3,141,782	(960,706)	2,181,076

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

C1-8 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period								At 30 June 2021 ²		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount ²
\$ '000														
Capital work in progress	21,506	–	21,506	2,599	13,446	–	–	(19,362)	–	–	–	18,189	–	18,189
Plant and equipment	44,483	(20,665)	23,818	7,224	–	(1,546)	(3,325)	–	–	–	–	45,939	(19,768)	26,171
Office equipment	4,396	(3,484)	912	237	27	–	(306)	–	–	–	–	4,660	(3,790)	870
Furniture and fittings	3,826	(2,699)	1,127	63	68	(1)	(143)	–	–	–	–	3,953	(2,839)	1,114
Land:														
– Operational land	41,201	–	41,201	3	–	–	–	4,131	262	(4,131)	–	41,466	–	41,466
– Community land	8,520	–	8,520	1,046	–	–	–	–	(262)	–	–	9,304	–	9,304
– Crown land	27,366	–	27,366	–	–	–	–	–	–	–	–	27,366	–	27,366
– Land under roads (post 30/6/08)	20	–	20	–	–	–	–	–	–	–	–	20	–	20
Infrastructure:														
– Buildings – non-specialised	58,855	(20,263)	38,592	9	3,774	(130)	(1,323)	3,090	–	–	–	65,613	(21,601)	44,012
– Buildings – specialised	109,033	(31,428)	77,605	1,459	1,271	(1,385)	(1,573)	1,750	–	–	–	110,398	(31,271)	79,127
– Other structures	29,557	(8,577)	20,980	72	335	(3)	(1,173)	–	–	–	–	29,959	(9,748)	20,211
– Roads ²	607,381	(192,448)	414,933	9,563	7,374	(4,486)	(13,725)	2,148	(201)	–	–	619,002	(203,827)	415,175
– Bridges	152,862	(43,676)	109,186	1,041	–	(997)	(3,184)	376	–	–	–	152,963	(45,829)	107,134
– Footpaths	30,367	(10,604)	19,763	123	870	(264)	(619)	121	31	–	–	31,143	(11,118)	20,025
– Other road assets (including bulk earthworks)	36,404	(7,245)	29,159	228	1,419	(954)	(751)	93	(932)	–	–	36,119	(7,857)	28,262
– Bulk earthworks (non-depreciable)	193,951	–	193,951	271	4,306	(1,739)	–	4,581	1,102	–	–	202,472	–	202,472
– Stormwater drainage	219,408	(69,671)	149,737	275	2,339	(1,557)	(2,763)	477	–	–	–	220,779	(72,394)	148,385
– Water supply network	496,971	(140,719)	356,252	1,142	841	(969)	(6,343)	432	–	–	53,373	559,103	(154,375)	404,728
– Sewerage network	365,456	(119,518)	245,938	2,387	2,051	(1,048)	(8,796)	1,483	–	(9,954)	–	343,185	(111,124)	232,061
– Swimming pools	9,783	(4,322)	5,461	503	–	(65)	(179)	–	–	–	–	10,108	(4,388)	5,720
– Other open space/recreational assets	52,665	(20,450)	32,215	1,233	1,379	(518)	(1,837)	91	–	–	–	54,323	(21,760)	32,563
– Other infrastructure ²	196,168	(40,687)	155,481	2,017	45	(381)	(1,711)	78	–	(133)	–	201,442	(47,103)	154,339
Other assets:														
– Library books	6,369	(5,599)	770	328	–	(4)	(217)	–	–	–	–	6,693	(5,816)	877
– Other	3,995	–	3,995	91	–	–	–	–	–	–	–	4,086	–	4,086
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	11,552	(3,400)	8,152	986	–	–	(506)	–	–	–	–	12,538	(3,906)	8,632
– Quarry assets	1,247	(145)	1,102	–	–	–	(29)	511	(553)	–	–	1,205	(174)	1,031
Total infrastructure, property, plant and equipment	2,733,342	(745,600)	1,987,742	32,900	39,545	(16,047)	(48,503)	–	(553)	(14,218)	53,373	2,812,028	(778,688)	2,033,340

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

C1-8 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	Buildings	Years
Office equipment	5 to 10	Buildings: specialised	37 to 284
Office furniture	10 to 30	Buildings: non specialised	59 to 158
Computer equipment	5		
Vehicles	5 yrs/ 150,000km	Other infrastructure assets	Years
Heavy plant/road making equipment	5 to 15	Bulk earthworks	Infinite
Other plant and equipment	5 to 15	Floodplain assets	19 to 174
Water and sewer assets	Years	Stormwater assets	Years
Dams and reservoirs	10 to 200	Pits	63 to 90
Water reticulation pipes: PVC	74 to 120	Culverts	62 to 90
Water reticulation pipes: other	20 to 160	Pipes	63 to 88
Water pumps and telemetry	5 to 30		
Regional water supply pipes	30 to 200	Other Structures	Years
Sewerage treatment plant	11 to 200	Lighting	19 to 28
Sewer reticulation pipes: PVC	70 to 210	Fences	11 to 42
Sewer reticulation pipes: other	50 to 210	Airport Structures	21 to 45
Sewer pumps and telemetry	5 to 30	Saleyards	23 to 92
Sewer pressure units	5 to 50		
Transportation assets	Years	Swimming Pools	Years
Sealed roads: surface	12 to 135	Chlorination plant	17
Sealed roads: structure	84 to 200	Surfaces	100 to 128
Unsealed roads	22 to 85	Facilities	77 to 109
Bridge: concrete	107 to 165	Structures (Pool & shade)	11 to 118
Bridge: other	53 to 78		
Kerb and gutter	72 to 110	Other open space/recreational assets	Years
Traffic facilities	20 to 134	Barbeques	16 to 26
Guard rail	59 to 75	Playground equipment	16 to 26
Roadside furniture	16 to 27	Shelters	26 to 52
Bus shelters	34 to 63		
Street lights	35 to 42		
Car parks	70 to 133		

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.

C1-8 Infrastructure, property, plant and equipment (continued)

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

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

Rural Fire Service assets

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

Only land and building Rural Fire Service assets are recognised as assets of the Council in these financial statements as it is Council's position is does not control firefighting plant and equipment.

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 Lease, 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.

C1-9 Intangible assets

Intangible assets are as follows:

\$ '000	2022	2021
Software		
Opening values at 1 July		
Gross book value	4,200	4,041
Accumulated amortisation	(3,324)	(3,091)
Net book value – opening balance	876	950
Movements for the year		
Purchases	–	159
Amortisation charges	(233)	(233)
Closing values at 30 June		
Gross book value	4,200	4,200
Accumulated amortisation	(3,557)	(3,324)
Total software – net book value	643	876
Water Licences		
Movements for the year		
Other movements	1,500	–
Closing values at 30 June		
Gross book value	1,500	–
Total Water Licences – net book value	1,500	–
Total intangible assets – net book value	2,143	876

Accounting policy

IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years.

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

Water Licences

Water Access Licence 39066, which permits annual extraction of up to 29,500ML is a Local Water Utility licence with a condition requiring that water extracted under the licence can only be used for town water supply purposes.

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C1-10 Other

Other assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Prepayments	131	-	126	-
Total other assets	131	-	126	-

C2 Leasing activities

C2-1 Council as a lessee

Council has two leases for the asset class buildings. Information relating to the leases in place and associated balances and transactions is provided below.

Buildings

Council leases two administration buildings:

- 42 Victoria Street Grafton - the lease is for 2 years with 2 x 5 year renewal options. The building lease contains an annual pricing mechanism based on 3% increase at each anniversary of the lease inception.
- 49 Queen Street Grafton - the original lease was for 3 years with a 3 year option to renew. The renewal date was 21 February 2019 where Council took up the 3 year renewal option making the lease term 6 years with an additional 1 x 3 year renewal option. The building lease contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Extension options

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

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

The potential future lease payments are not included in lease liabilities as Council has assessed that the exercise of each option is not reasonably certain.

(a) Right of use assets

\$ '000	Plant & Equipment	Ready to use	Total
2022			
Opening balance at 1 July	-	90	90
Depreciation charge	-	(90)	(90)
Balance at 30 June	-	-	-
2021			
Opening balance at 1 July	-	368	368
Depreciation charge	-	(278)	(278)
Balance at 30 June	-	90	90

(b) Lease liabilities

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Lease liabilities	-	-	93	-
Total lease liabilities	-	-	93	-

C2-1 Council as a lessee (continued)

(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	93	–	–	93	–
2021					
Cash flows	93	–	–	93	93

(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	–	3
Depreciation of right of use assets	180	278
Impairment of right of use assets	(90)	–
Expenses relating to short-term leases	–	59
	90	340

(e) Statement of Cash Flows

Total cash outflow for leases	(93)	(286)
	(93)	(286)

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.

C2-1 Council as a lessee (continued)

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.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

\$ '000	2022	2021
---------	------	------

(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of room/facility hire, the table below relates to operating leases on assets disclosed in C1-8.

Lease income (excluding variable lease payments not dependent on an index or rate)	687	772
Total income relating to operating leases for Council assets	687	772

Accounting policy

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

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

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

The lease income is recognised on a straight-line basis over the lease term 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	2021
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	4,639	–	3,689	–
Goods and services – capital expenditure	2,161	–	2,953	–
Accrued expenses:				
– Borrowings	450	–	470	–
– Salaries and wages	–	–	6	–
– ELE - CCS transition to Wesley	–	–	–	–
Security bonds, deposits and retentions	2,743	–	2,108	–
Government departments	1,087	–	1,979	–
Employee time in lieu and RDO	101	–	467	–
Prepaid rates	3,020	–	2,542	–
Other	70	–	322	–
Total payables	14,271	–	14,536	–

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	2,450	1,849
Total payables	2,450	1,849

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.

The financial liabilities of the Council comprise trade payables, bank and other loans and lease liabilities.

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2022		2021	2021
		Current	Non-current	Current	Non-current
Unexpended capital grants (to construct Council controlled assets)	(i)	16,725	–	5,550	–
Holiday park deposits in advance of services provided		396	–	355	–
Total contract liabilities		17,121	–	5,905	–

Notes

(i) Council has received funding under the Fixing Country Bridges and Fixing Local Roads Programs to undertake a bridge replacement program and roads improvements. Funding has also been received to seal a section of the Clarence Way, saleyard upgrades and Yaegl libraries refurbishment. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

C3-2 Contract Liabilities (continued)

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

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	16,725	4,002
Total revenue recognised that was included in the contract liability balance at the beginning of the period	16,725	4,002

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 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured ¹	8,739	78,391	8,256	86,951
Total borrowings	8,739	78,391	8,256	86,951

(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 E2-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	95,207	(8,077)	–	–	–	–	87,130
Lease liability (Note C2-1b)	93	(93)	–	–	–	–	–
Total liabilities from financing activities	95,300	(8,170)	–	–	–	–	87,130

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	104,135	(8,928)	–	–	–	–	95,207
Lease liability (Note C2-1b)	375	(282)	–	–	–	–	93
Total liabilities from financing activities	104,510	(9,210)	–	–	–	–	95,300

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	150	150
Total financing arrangements	650	650
Undrawn facilities		
– Bank overdraft facilities	500	500

continued on next page

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C3-3 Borrowings (continued)

\$ '000	2022	2021
– Credit cards/purchase cards	150	150
Total undrawn financing arrangements	650	650

Additional financing arrangements information**Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

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		2021	
	Current	Non-current	Current	Non-current
Annual leave	3,601	–	3,740	–
Long service leave	8,745	344	9,273	478
Total employee benefit provisions	12,346	344	13,013	478

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	8,444	9,831
	8,444	9,831

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		2021	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	10,289	–	15,821
Sub-total – asset remediation/restoration	–	10,289	–	15,821
Total provisions	–	10,289	–	15,821

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2022		
At beginning of year	15,821	15,821
Unwinding of discount	103	103
Additional provisions	2,119	2,119
Remeasurement effects	(7,754)	(7,754)
Total other provisions at end of year	10,289	10,289
2021		
At beginning of year	15,119	15,119
Unwinding of discount	269	269
Additional provisions	2,340	2,340
Remeasurement effects	(1,907)	(1,907)
Total other provisions at end of year	15,821	15,821

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, quarry and contaminated roads 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 sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General 2022	Water 2022	Sewer 2022
Income from continuing operations			
Rates and annual charges	48,762	3,039	19,421
User charges and fees	19,865	13,964	2,518
Interest and investment revenue	815	652	321
Other revenues	1,374	2,420	2,332
Grants and contributions provided for operating purposes	35,866	–	380
Grants and contributions provided for capital purposes	30,704	6,687	2,082
Other income	687	–	–
Total income from continuing operations	138,073	26,762	27,054
Expenses from continuing operations			
Employee benefits and on-costs	34,130	1,431	1,492
Materials and services	42,558	5,999	6,316
Borrowing costs	1,315	1,484	3,619
Depreciation, amortisation and impairment of non-financial assets	32,932	7,171	8,648
Other expenses	5,098	3	–
Net losses from the disposal of assets	12,128	1,285	281
Total expenses from continuing operations	128,161	17,373	20,356
Operating result from continuing operations	9,912	9,389	6,698
Net operating result for the year	9,912	9,389	6,698
Net operating result attributable to each council fund	9,912	9,389	6,698
Net operating result for the year before grants and contributions provided for capital purposes	(20,792)	2,702	4,616

D1-2 Statement of Financial Position by fund

\$ '000	General 2022	Water 2022	Sewer 2022
ASSETS			
Current assets			
Cash and cash equivalents	36,788	643	1,194
Investments	50,607	43,243	18,150
Receivables	16,408	5,148	1,659
Inventories	2,039	–	–
Contract assets and contract cost assets	7,472	–	–
Other	131	–	–
Non-current assets classified as held for sale	1,147	–	–
Total current assets	114,592	49,034	21,003
Non-current assets			
Investments	–	7,022	2,978
Receivables	1,024	59	369
Inventories	156	–	–
Infrastructure, property, plant and equipment	1,486,975	445,285	248,816
Intangible assets	619	1,500	24
Total non-current assets	1,488,774	453,866	252,187
Total assets	1,603,366	502,900	273,190
LIABILITIES			
Current liabilities			
Payables	13,364	634	273
Contract liabilities	17,121	–	–
Borrowings	2,532	1,258	4,949
Employee benefit provision	12,346	–	–
Total current liabilities	45,363	1,892	5,222
Non-current liabilities			
Borrowings	10,450	17,923	50,018
Employee benefit provision	344	–	–
Provisions	10,289	–	–
Total non-current liabilities	21,083	17,923	50,018
Total liabilities	66,446	19,815	55,240
Net assets	1,536,920	483,085	217,950
EQUITY			
Accumulated surplus	548,401	236,232	125,263
Revaluation reserves	988,519	246,853	92,687
Council equity interest	1,536,920	483,085	217,950
Total equity	1,536,920	483,085	217,950

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

The Council is a member of the North-East Weight of Loads Group (NEWLOG). The constitution of the group specifies Council as having part "ownership" of the groups net assets but not one member as having control. The stated objectives of the group include to generally promote the aims of reducing damage to Council's roads by policing of vehicle weight loads.

Council's share of the operations (25.0%) have been deemed as "immaterial" and therefore have not been incorporated into these financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

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

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

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

- **Interest rate risk**– the risk that movements in interest rates could affect returns.
- **Liquidity risk**– the risk that Council will not be able to pay debt 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.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

\$ '000	2022	2021
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	1,596	1,323
Impact of a 10% movement in price of investments		
– Equity / Income Statement	49	49

(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.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	101	4,359	142	4,602
2021				
Gross carrying amount	17	4,387	104	4,508

Receivables - non-rates and annual charges and contract assets

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	25,072	287	221	84	1,882	27,546
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	-	-	-	-	-	-
2021						
Gross carrying amount	20,163	253	1,128	835	1,746	24,125
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	-	-	-	-	-	-

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

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate 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 cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for 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%	2,743	8,507	–	–	11,250	14,271
Borrowings	6.53%	–	14,223	66,273	37,157	117,653	87,130
Total financial liabilities		2,743	22,730	66,273	37,157	128,903	101,401
2021							
Payables	0.00%	2,108	9,886	–	–	11,994	14,536
Borrowings	6.51%	–	14,263	54,161	63,314	131,738	95,207
Total financial liabilities		2,108	24,149	54,161	63,314	143,732	109,743

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
- Financial assets and liabilities

During the reporting period, Council has also fair value measured the following assets on a non-recurring basis:

- Non-current assets classified as 'held for sale'

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021 ¹ Restated	2022	2021 ¹ Restated
Recurring fair value measurements							
Infrastructure, property, plant and equipment							
	C1-8						
Operational land		41,416	41,466	–	–	41,416	41,466
Community land		11,045	9,304	–	–	11,045	9,304
Crown land		32,839	27,366	–	–	32,839	27,366
Land under roads (post 30/6/08)		–	–	–	20	–	20
Buildings – non-specialised		676	690	50,528	43,322	51,204	44,012
Buildings – specialised		–	–	77,756	79,127	77,756	79,127
Other structures		–	–	22,832	20,211	22,832	20,211
Roads		–	–	424,351	415,173	424,351	415,173
Bridges		–	–	117,285	107,134	117,285	107,134
Footpaths		–	–	24,267	20,025	24,267	20,025
Other road assets		–	–	31,845	28,262	31,845	28,262
Bulk earthworks (non-depreciable)		–	–	231,449	202,472	231,449	202,472
Stormwater drainage		–	–	168,941	148,385	168,941	148,385
Water supply network		–	–	427,860	404,728	427,860	404,728
Sewerage network		–	–	239,172	232,061	239,172	232,061
Swimming pools		–	–	3,968	5,720	3,968	5,720
Other open space/recreational assets		–	–	33,578	32,563	33,578	32,563
Floodplain		–	–	171,695	154,339	171,695	154,339
Library books		–	–	954	877	954	877
Artwork		–	–	4,086	4,086	4,086	4,086
Tip remediation		–	–	723	8,632	723	8,632
Quarry remediation		–	–	666	1,031	666	1,031
Total infrastructure, property, plant and equipment		85,976	78,826	2,031,956	1,908,168	2,117,932	1,986,994
Non-current assets classified as held for sale							
	C1-7						

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E2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2022	2021 ¹
		2022	2021	2022	2021 ¹ Restated	2022	2021 ¹ Restated
Land		–	–	342	342	342	342
Buildings		588	588	–	–	588	588
Other		–	–	217	217	217	217
Total NCA's classified as held for sale		588	588	559	559	1,147	1,147

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

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.

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:

Infrastructure, property, plant and equipment (IPPE)

LEVEL 2

Operational, Crown and Community Land

This asset class comprises all of Council's land classified as Operational, Crown and Community Land under the NSW Local Government Act 1993. The key observable input to the valuation is the price per square metre. The last valuation for Operational Land was undertaken at 31 March 2022 and was performed by Marsh Pty Ltd, trading as AssetVal, a registered valuer. The last valuation for Community Land was undertaken at 1 July 2019 and was performed by the Valuer General of New South Wales. Indexation has subsequently been applied to both Crown and Community Land as at 30 June 2022 and was performed by Asset Val.

Level 2 valuation inputs were used to value land held in freehold title (investment and noninvestment) as well as land used for special purposes which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. For Operational, Crown and Community Land the most significant inputs into this valuation approach are price per square metre.

Buildings Non-Specialised

The last valuation was undertaken as at 30 June 2022 and was performed by AssetVal.

Level 2 valuation inputs were used to determine the fair value of a range of properties. This included residential and commercial properties. The residential properties fair value has 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.

Commercial buildings have been generally derived using a combination of sales direct comparison approach and capitalisation of income approach. Fair value has 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 rental yields and price per square metre.

LEVEL 3

Land Under Roads

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E2-1 Fair value measurement (continued)

Council has elected to recognise Land Under Roads where the road was acquired on or after 1 July 2008. Land under roads acquired after 1 July 2008 has been recognised in accordance with AASB 116 – Property, Plant and Equipment. There has been no change to the valuation process during the reporting period.

Buildings Specialised and Non-Specialised (including Swimming Pools and Other Open Space/Recreational Assets)

The last valuation was undertaken as at 30 June 2022 and was performed by AssetVal.

The level of evidence used to support the critical assumptions of some commercial buildings was considered to be highly variable due to high levels of variability in the market for rental yields and future demand. As such the level of valuation input for these properties was considered level 3.

Specialised buildings were valued using the cost approach using APV who are professionally qualified Registered Valuers. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (level 2) other 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.

Other Structures (including Swimming Pools and Other Open Space/Recreational Assets)

The last valuation was undertaken as at 30 June 2022 and was performed by AssetVal.

Specialised assets such as all of the Other Structures were valued using the cost approach using APV who are professionally qualified Registered Valuers. The approach estimated the replacement cost for each asset by componentising the asset into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on price per asset could be supported from market evidence (level 2) other 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.

Road (including Bridges, Footpaths, Bulk Earthworks), Stormwater, and Floodplain Assets.

The last valuation was undertaken as at 31 March 2018 and was performed by APV.

All road, stormwater and floodplain assets were valued using level 3 valuation inputs using the cost approach.

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 (level 2) other inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

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

Water Supply and Sewerage Networks Infrastructure

The last valuation was undertaken as at 30 June 2021 and was performed by Australis.

All Water Supply and Sewerage Networks Infrastructure assets were valued using level 3 valuation inputs using the cost approach.

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 (level 2) other inputs (such as estimates of useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at level 2 given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at level 3 we have adopted a policy that all Water Supply and Sewerage Networks Infrastructure assets are deemed to be valued at level 3.

Library Books

E2-1 Fair value measurement (continued)

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Artwork

The last valuation was undertaken as at 17 March 2018 and was performed by Dwyer Fine Art.

The valuation of artworks was based upon current primary and secondary art market conditions, by which the replacement value for artworks was determined by the price at which comparable items could be purchased from a reputable dealer, gallery or retail outlet. The valuation took into consideration the historical importance, quality, provenance, condition, size, execution date and subject matter of the artworks.

This asset class is categorised as Level 3 as some of the above mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. There has been no change to the valuation process during the reporting period.

Tips and Quarries remediation Assets

It has been recognised that there will be significant costs associated with the closure and post closure management of Tips 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)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Land under Roads		Buildings non specialised		Building specialised		Other structures	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	20	20	44,012	37,779	79,127	77,605	20,211	20,980
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	-	-	-	-	-	250	-
Purchases (GBV)	-	-	8,576	7,565	604	4,480	678	407
Disposals (WDV)	-	-	(3,018)	(25)	(202)	(1,385)	(6)	(3)
Depreciation and impairment	-	-	(1,465)	(1,307)	(1,423)	(1,573)	(1,343)	(1,173)
Revaluation increments to equity (ARR)	-	-	3,098	-	-	-	3,042	-
Impairment loss (recognised in equity)	-	-	-	-	(350)	-	-	-
Closing balance	20	20	51,203	44,012	77,756	79,127	22,832	20,211

\$ '000	Roads		Bridges		Footpaths		Other road assets	
	2022	2021 ¹	2022	2021	2022	2021	2022	2021
Opening balance	415,173	414,933	107,134	109,186	20,025	19,763	28,262	29,159
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	(41)	(201)	-	-	-	31	41	(932)
Purchases (GBV)	12,707	19,086	1,193	1,417	2,490	1,114	1,277	1,740
Disposals (WDV)	(5,750)	(4,486)	(1,357)	(997)	(150)	(264)	(542)	(954)
Depreciation and impairment	(13,472)	(13,725)	(3,140)	(3,184)	(646)	(619)	(750)	(751)
Revaluation increments to equity (ARR)	52,529	-	13,455	-	2,548	-	3,557	-
Impairment loss (recognised in equity)	(36,795)	(434)	-	712	-	-	-	-
Closing balance	424,351	415,173	117,285	107,134	24,267	20,025	31,845	28,262

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

\$ '000	Bulk earthworks		Stormwater drainage		Water supply network		Sewerage network	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	202,472	193,951	148,385	149,737	404,728	356,252	232,061	245,938
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	1,102	-	-	-	-	-	-
Purchases (GBV)	2,451	9,158	4,701	3,091	8,302	2,415	2,315	5,921
Disposals (WDV)	(175)	(1,739)	(505)	(1,557)	(1,373)	(969)	(128)	(1,048)
Depreciation and impairment	-	-	(2,810)	(2,763)	(6,911)	(6,343)	(8,366)	(8,796)
Revaluation increments to equity (ARR)	26,702	-	19,171	-	23,114	53,373	13,290	(9,954)
Impairment loss (recognised in equity)	-	-	-	(123)	-	-	-	-
Closing balance	231,450	202,472	168,942	148,385	427,860	404,728	239,172	232,061

E2-1 Fair value measurement (continued)

\$ '000	2022		2021		2022		2021	
	2022	2021	2022	2021	2022	2021 ¹	2022	2021
Opening balance	5,720	5,461	32,563	32,215	154,339	155,481	877	770
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	17	–	(272)	–	84	–	–	–
Purchases (GBV)	13	503	1,228	2,703	873	2,138	305	328
Disposals (WDV)	(1,420)	(65)	(130)	(518)	(247)	(381)	–	(4)
Depreciation and impairment	(308)	(179)	(1,663)	(1,837)	(1,732)	(1,711)	(228)	(217)
Revaluation increments to equity (ARR)	–	–	3,852	–	20,257	(133)	–	–
Impairment loss (recognised in equity)	(54)	–	–	–	(1,879)	(1,055)	–	–
Closing balance	3,968	5,720	35,578	32,563	171,695	154,339	954	877

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

\$ '000	Artwork		Tip remediati'n		Quarry remediati'n		Held for Sale Land	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	4,086	3,995	8,632	8,152	1,031	1,102	342	342
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	–	–	–	(553)	–	–
Purchases (GBV)	–	91	(7,692)	986	(347)	511	–	–
Depreciation and impairment	–	–	(217)	(506)	(18)	(29)	–	–
Revaluation increments to equity (ARR)	–	–	–	–	–	–	217	–
Impairment loss (recognised in equity)	–	–	–	–	–	–	–	–
Closing balance	4,086	4,086	723	8,632	666	1,031	559	342

\$ '000	Total	
	2022	2021
Opening balance	1,909,200	1,862,821
Transfers from/(to) another asset class	79	(553)
Purchases (GBV)	39,674	63,654
Disposals (WDV)	(15,003)	(14,395)
Depreciation and impairment	(44,492)	(44,713)
Revaluation increments to equity (ARR)	184,832	43,286
Impairment loss (recognised in equity)	(39,078)	(900)
Closing balance	2,035,212	1,909,200

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements

Pooled employers are required to pay standard employer contributions and additional lump sum 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 employee 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 for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January 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 Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$557,918.67. The last valuation of the Scheme was performed by the Actuary, Mr Richard Boyfield, FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$273,125.16. Council's expected contribution to the plan for the next annual reporting period is \$447,110.52.

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 any funding surplus or deficit that can be attributed to Council is **1.37%**.

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 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

(i) 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.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

E3-1 Contingencies (continued)

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 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

Fishway Nymboida Powerstation

Under the terms of the transfer of the Nymboida River Water Supply assets to Council, a condition of the Water Licence is for Council to install a vertical slot fishway. At this stage Council is unable to ascertain a reliable cost estimate for construction of the fishway and therefore will not be recognising this asset in these financial statements. During 2022-23 actions will be implemented to determine an estimate so that a contingent liability can be raised in the 2022-23 Financial Statements.

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	1,272	1,109
Post-employment benefits	96	85
Other long-term benefits	43	103
Termination benefits	–	54
Total	1,411	1,351

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 library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
2022						
Earthmoving services and plant hire	1	95,382	–	14 days	–	–
Holiday Park management fees	2	469,473	–	14 days	–	–
2021						
Earthmoving services and plant hire	1	770,990	–	14 days	–	–
Holiday Park management fees	2	443,641	–	14 days	–	–

1 Council purchased earthmoving services and plant hire during the year from a company which has a close family member of Council's KMP as a major shareholder. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following the Council's procurement processes.

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F1-1 Key management personnel (KMP) (continued)

- 2 Council has a contract for Holiday Park Management with a company which has a member of Council's KMP as a director. The original contract was awarded through a competitive tender process based on market rates for these services. Amounts are payable on a monthly basis for the duration of the contract.

Clarence Valley Council | Notes to the Financial Statements 30 June 2022

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	118	60
Councillors' fees	271	219
Other Councillors' expenses (including Mayor)	42	2
Total	431	281

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

98	151
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Remuneration for audit and other assurance services

98	151
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Total Auditor-General remuneration

98	151
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Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Other audit and assurance services

-	13
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Remuneration for audit and other assurance services

-	13
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Total remuneration of non NSW Auditor-General audit firms

-	13
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Total audit fees

98	164
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G Other matters

G1-1 Statement of Cash Flows information

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

\$ '000	2022	2021 ¹
Net operating result from Income Statement	25,999	25,148
Add / (less) non-cash items:		
Depreciation and amortisation	48,751	48,085
(Gain) / loss on disposal of assets	13,694	13,261
Non-cash capital grants and contributions	(5,303)	(12,226)
Unwinding of discount rates on reinstatement provisions	103	269
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	4,847	2,433
(Increase) / decrease of inventories	(513)	(178)
(Increase) / decrease of other current assets	(5)	46
(Increase) / decrease of contract asset	(2,616)	135
Increase / (decrease) in payables	950	(5,344)
Increase / (decrease) in accrued interest payable	(20)	(307)
Increase / (decrease) in other accrued expenses payable	(6)	(882)
Increase/(decrease) in other liabilities and accruals	(397)	(1,817)
Increase / (decrease) in contract liabilities	11,216	1,396
Increase / (decrease) in employee benefit provision	(801)	928
Increase / (decrease) in other provisions	(5,635)	434
Net cash flows from operating activities	90,264	71,381

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

(b) Non-cash investing and financing activities

Developer dedications	14,010	4,533
Total non-cash investing and financing activities	14,010	4,533

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	672	1,090
Plant and equipment	2,400	2,591
Sewerage services infrastructure	284	500
Water supply infrastructure	8,846	2,101
Other	22,480	4,872
Total commitments	34,682	11,154
These expenditures are payable as follows:		
Within the next year	34,682	11,154
Total payable	34,682	11,154

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant events or matters that have arisen since balance date that has significantly affected, or may significantly affect operations, the results of its operations, or the state of affairs in future years.

G4 Changes from prior year statements

G4-1 Correction of errors

Nature of prior period error

During the 2021/2022 financial reporting period Council identified the following material, prior period errors:

New Grafton Bridge - Recognition of Council Contributed Assets and impacts on existing assets

Council officially took ownership of contributed assets relating to the New Grafton Bridge on the 27 October 2020 but it was not until 23 February 2021 that this was reported to council. The council report indicated that Council had been supplied with all the data in order to recognise these assets, but this data was not in a format that facilitated an easy recognition or verification process and considerable work was required to determine the appropriate asset values, components and attributes. As a result these assets were omitted from the Asset Registers and therefore not recognised in the original 2020-21 Financial Statements. The recognition has impacted both the Asset Classes of Roads and Floodplain.

It was determined that this should be treated as a prior period error as the assets had been under CVC's control since 27 October 2020.

Impact on Prior Periods

The overall impact on prior periods is as follows:

Summary of prior year items impacting on IPPE

Increase Roads Infrastructure Assets - carrying value	3,734
Increase Other Infrastructure Assets - additions	1,332
Total for correction of prior period errors at 27 October 2020	5,066
Decrease Roads Infrastructure Assets - Accumulated depreciation	770
Increase Other Infrastructure Assets - Accumulated depreciation	(7)
Total for correction of prior period errors at 30 June 2021	5,829

Summary of prior year items impacting on the Financial Position Accumulated Surplus

Recognition of Roads Infrastructure Assets	3,734
Recognition of Other Infrastructure Assets	1,332
Total for correction of prior period errors at 26 October 2020	5,066
Depreciation of Roads Infrastructure Assets	770
Depreciation of Other Infrastructure Assets	(7)
Total for correction of prior period errors at 30 June 2021	5,829

Summary of prior year items impacting on Income Statement

Income from continuing operations

Increase Income from non-cash contributions - Roads	(6,298)
Increase Income from non-cash contributions - Floodplain	(1,393)
Total Income	(7,691)

Expenses from continuing operations

Increase Depreciation of Roads Infrastructure Assets	63
Increase Depreciation of Other Infrastructure Assets	12
Increase in Loss on Disposal of Assets - Roads	1,730
Increase in Loss on Disposal of Assets - Floodplain	57
Total Expenses	1,863

Total for correction of prior period errors at 30 June 2021	5,829
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Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

G4-1 Correction of errors (continued)

Changes to the opening Statement of Financial Position at 1 July 2020

Statement of Financial Position

\$ '000	Original Balance 1 July, 2020	Impact Increase/ (decrease)	Restated Balance 1 July, 2020
Infrastructure, property, plant and equipment	1,987,742	–	1,987,742
Total non-current assets	2,026,231	–	2,026,231
Total assets	2,154,593	–	2,154,593
Net assets	1,996,052	–	1,996,052
Accumulated surplus	858,791	–	858,791
Total equity	1,996,052	–	1,996,052

Adjustments to the comparative figures for the year ended 30 June 2021

Statement of Financial Position

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Infrastructure, property, plant and equipment	2,027,510	5,829	2,033,339
Total non-current assets	2,076,027	5,829	2,081,856
Total assets	2,198,638	5,829	2,204,467
Net assets	2,053,585	5,829	2,059,414
Accumulated surplus	878,068	5,829	883,897
Total equity	2,053,585	5,829	2,059,414

Income Statement

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Grants and Contributions - Capital	36,178	7,692	43,870
Total income from continuing operations	175,109	7,692	182,801
Depreciation and amortisation	48,010	75	48,085
Net loss from disposal of assets	11,473	1,788	13,261
Total expenses from continuing operations	155,790	1,863	157,653
Operating result from continuing operations	19,319	5,829	25,148
Net operating result for the year attributable to Council	19,319	5,829	25,148
Net operating result for the year before grants and contributions provided for capital purposes	(16,859)	(1,863)	(18,722)

Clarence Valley Council | Notes to the Financial Statements 30 June 2022

G5 Statement of developer contributions as at 30 June 2022

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Drainage	568	16	-	6	-	-	590	-
Roads	3,652	197	-	44	-	-	3,893	-
Open space	(96)	766	-	3	-	-	673	-
Community facilities	2,384	746	-	30	-	-	3,160	-
Other	200	29	-	-	-	-	229	-
S7.11 contributions – under a plan	6,708	1,754	-	83	-	-	8,545	-
S7.12 levies – under a plan	2,011	167	-	23	-	-	2,201	-
Total S7.11 and S7.12 revenue under plans	8,719	1,921	-	106	-	-	10,746	-
S7.11 not under plans	209	-	-	-	-	-	209	-
S7.4 planning agreements	207	-	-	3	-	-	210	-
S64 contributions	18,078	3,417	-	214	-	-	21,709	-
Total contributions	27,213	5,338	-	323	-	-	32,874	-

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN - Clarence Valley Contributions Plan 2011								
Open space	(96)	766	-	3	-	-	673	-
Community facilities	2,384	746	-	30	-	-	3,160	-
Total	2,288	1,512	-	33	-	-	3,833	-
CONTRIBUTION PLAN - Access Roads & Bridges (Copmanhurst)								
Roads	1,177	33	-	13	-	-	1,223	-
Total	1,177	33	-	13	-	-	1,223	-
CONTRIBUTION PLAN - Roads (Grafton)								
Roads	230	-	-	3	-	-	233	-

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G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Total	230	-	-	3	-	-	233	-
CONTRIBUTION PLAN - Drainage (Gulmarrad)								
Drainage	568	16	-	6	-	-	590	-
Total	568	16	-	6	-	-	590	-
CONTRIBUTION PLAN - Roads (Maclean)								
Roads	106	121	-	2	-	-	229	-
Total	106	121	-	2	-	-	229	-
CONTRIBUTION PLAN - Kerb & Gutter (Maclean)								
Roads	40	-	-	1	-	-	41	-
Total	40	-	-	1	-	-	41	-
CONTRIBUTION PLAN - Tree Planting (Maclean)								
Other	-	13	-	-	-	-	13	-
Total	-	13	-	-	-	-	13	-
CONTRIBUTION PLAN - Extractive Industries (Copmanhurst, Maclean and Pristine Waters)								
Other	199	16	-	-	-	-	215	-
Total	199	16	-	-	-	-	215	-
CONTRIBUTION PLAN - Tree Planting (Pristine Waters)								
Other	8	-	-	-	-	-	8	-
Total	8	-	-	-	-	-	8	-

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Clarence Valley Council | Notes to the Financial Statements 30 June 2022

G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN - Coutts Crossing (Pristine Waters)								
Roads	238	-	-	3	-	-	241	-
Total	238	-	-	3	-	-	241	-
CONTRIBUTION PLAN - Southampton (Superseded) (Pristine Waters)								
Roads	55	-	-	1	-	-	56	-
Total	55	-	-	1	-	-	56	-
CONTRIBUTION PLAN - Nymboida (Superseded) (Pristine Waters)								
Roads	12	-	-	-	-	-	12	-
Total	12	-	-	-	-	-	12	-
CONTRIBUTION PLAN - Tyringham (Superseded) (Pristine Waters)								
Roads	140	-	-	2	-	-	142	-
Total	140	-	-	2	-	-	142	-
CONTRIBUTION PLAN - Kangaroo Creek (Superseded) (Pristine Waters)								
Roads	58	-	-	1	-	-	59	-
Total	58	-	-	1	-	-	59	-
CONTRIBUTION PLAN - Ramornie/Jackadgery (Superseded) (Pristine Waters)								
Roads	19	-	-	-	-	-	19	-
Total	19	-	-	-	-	-	19	-
CONTRIBUTION PLAN - Old Glenn Innes Rd District (Superseded) (Pristine Waters)								
Roads	44	-	-	1	-	-	45	-
Total	44	-	-	1	-	-	45	-
CONTRIBUTION PLAN - Ulmarra (Pristine Waters)								
Roads	1,533	43	-	17	-	-	1,593	-
Other	(7)	-	-	-	-	-	(7)	-
Total	1,526	43	-	17	-	-	1,586	-

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G5-2 Developer contributions by plan (continued)

S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN - Non Residential (Clarence Valley)								
Other	2,011	167	-	23	-	-	2,201	-
Total	2,011	167	-	23	-	-	2,201	-

G5-3 Contributions not under plans

Clarence Valley

Drainage	73	-	-	-	-	-	73	-
Parking	1	-	-	-	-	-	1	-
Other	70	-	-	-	-	-	70	-
Total	144	-	-	-	-	-	144	-

Nymboida (Pristine Waters)

Roads	37	-	-	-	-	-	37	-
Total	37	-	-	-	-	-	37	-

Maclean

Roads	28	-	-	-	-	-	28	-
Total	28	-	-	-	-	-	28	-

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicator Restated 2021 ³	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	220	0.15%	(3.93)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	144,337			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	108,091	58.81%	61.87%	> 60.00%
Total continuing operating revenue ¹	183,810			
3. Unrestricted current ratio				
Current assets less all external restrictions	67,177	4.98x	3.98x	> 1.50x
Current liabilities less specific purpose liabilities	13,492			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	55,389	3.80x	3.12x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	14,588			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	5,046	6.81%	6.81%	< 10.00%
Rates and annual charges collectable	74,108			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	160,625	16.56 months	13.36 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	9,701			

(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

(3) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

G6-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2022	2021 ⁴	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(7.15)%	(9.07)%	13.46%	11.73%	18.48%	3.65%	> 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	48.79%	52.35%	75.01%	90.87%	90.90%	86.89%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.98x	3.98x	25.92x	13.26x	4.02x	2.13x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	2.96x	6.34x	7.48x	3.93x	4.49x	1.44x	> 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	9.77%	7.11%	0.00%	8.71%	0.00%	5.79%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	16.37 months	8.88 months	∞	47.51 months	∞	11.16 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(4) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

(1) - (2) Refer to Notes at Note G6-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer 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:

2 Prince Street
GRAFTON NSW 2460

Contact details**Mailing Address:**

Locked Bag 23
GRAFTON NSW 2460

Telephone: 02 6643 0200

Facsimile: 02 6642 7647

Opening hours:

Monday to Friday (excl. Public Holidays)
8:30am to 4:30pm

Internet: www.clarence.nsw.gov.au

Email: council@clarence.nsw.gov.au

Officers**General Manager**

Laura Black

Responsible Accounting Officer

Kate Maginnity

Public Officer

Laura Black

Auditors

Audit Office of New South Wales
Level 15, 1 Margaret Street
SYDNEY NSW 2000

Telephone 02 9275 7100

Elected members**Mayor**

Ian Tiley

Councillors

Greg Clancy

William Day

Peter Johnstone

Debrah Novak

Steve Pickering

Jeff Smith

Karen Toms

Allison Whaites

Other information

ABN: 85 864 095 684



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Clarence Valley Council

To the Councillors of Clarence Valley Council

Qualified Opinion

I have audited the accompanying financial statements of Clarence Valley 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, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

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

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C1-8 to the financial statements, the Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 5 December 2013
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While Council has undertaken procedures to confirm the fair value of this equipment, including assets vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

The effect of the non-recognition is:

- rural fire-fighting equipment assets are understated by \$4,125,000 in the Statement of Financial Position and related notes as at 30 June 2022
- 'Accumulated surplus' is understated by \$4,125,000 in the Statement of Changes in Equity and Statement of Financial Position
- 'Depreciation, amortisation and impairment for non-financial assets' expense in the Income Statement is understated by \$970,000 for the year ended 30 June 2022. 'Depreciation, amortisation and impairment of non-financial assets' expense is recognised over the useful lives of these assets, which is offset by 'Grants and contributions provided for capital purposes' income recognised at the point the assets are vested as an asset received free of charge
- the 'Operating performance' ratio in Note G6-1 'Statement of performance measures – consolidated results' is 0.15% instead of (0.52)%
- the 'Operating performance' ratio for general fund in Note G6-2 'Statement of performance measures by fund' is (7.15%) instead of (8.13)%.

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 qualified 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:

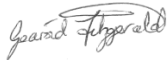
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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

30 March 2023
SYDNEY



Ian Tiley
 Mayor
 Clarence Valley Council
 Locked Bag 23
 GRAFTON NSW 2480

Contact: Gearoid Fitzgerald
 Phone no: 02 9275 7392
 Our ref: D2305276/1713

30 March 2023

Dear Mayor

**Report on the Conduct of the Audit
 for the year ended 30 June 2022
 Clarence Valley Council**

I have audited the general-purpose financial statements (GPFS) of the Clarence Valley 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 a modified 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.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Non- recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the Rural Fires Act 1997 (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 5 December 2013.

- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While Council has undertaken procedures to confirm the fair value of this equipment, including assets vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This has resulted in the audit opinion on the Council's 30 June 2022 general purpose financial statements (GPFS) to be modified. Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2022	2021*	Variance
	\$m	\$m	%
Rates and annual charges revenue	68.7	66.5	↑ 3.3
User charges and fees	35.4	42.3	↓ 16.3
Grants and contributions revenue	75.7	69.7	↑ 8.6
Operating result from continuing operations	26.0	25.1	↑ 3.6
Net operating result before capital grants and contributions	(13.5)	(18.7)	↑ 27.8

* The 2021 comparatives have been restated to correct a prior period error. Note G4-1 of the financial statements provides details of the prior period error.

Rates and annual charges revenue (\$68.7 million) increased by \$2.2 million (3.3 per cent) in 2021–22 which is mainly due to the 2% rate peg increase.

- User charges and fees (\$35.4 million) decreased by \$6.9 million (16.3 per cent) in 2021-2022 due to a decrease of:
 - \$2.5 million for water supply service charges
 - \$3.5 million for Transport for NSW ordered works
 - \$0.9 million for other water fees

Grants and contributions revenue (\$75.7 million) increased by \$6.0 million (8.6 per cent) in 2021–22 due to:

- a decrease of \$6.9 million developer dedications compared to the prior year
- an increase of \$7.2 million grants received for natural disasters
- an increase of \$5.1 million in transport (roads and bridges) funding
- an increase of \$5.7 million in other specific grant funding
- an increase of \$4.1 million financial assistance grants
- a decrease of \$11.2 million in funding received for economic development and heritage and cultural projects.

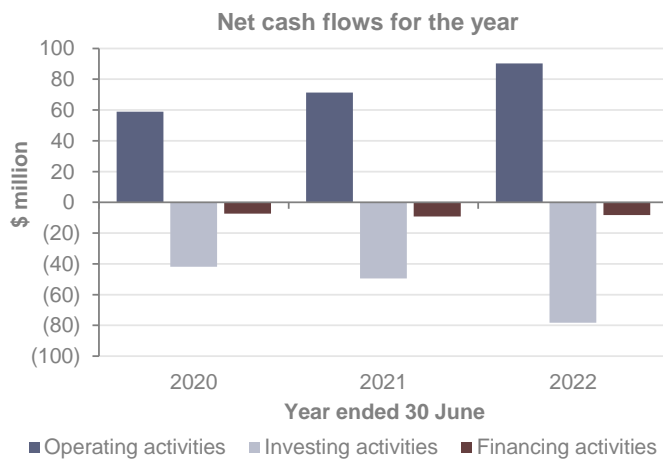
The Council’s operating result from continuing operations (\$26.0 million including depreciation and amortisation expense of \$48.8 million) was \$0.9 million higher than the 2020–21 result. This is due to the abovementioned revenue movements, and:

- decreased employee benefits and on-costs of \$1.5 million
- increase in losses on the disposal of assets of \$0.4 million.

The net operating result before capital grants and contributions (\$13.5 million loss) improved by \$5.2 million on the 2020–21 result.

STATEMENT OF CASH FLOWS

- Net cash provided by operating activities increased by \$18.9 million (26.5 per cent). The majority of this increase relates to the increase in grant income received during the year.
- Net cash used in investing activities increased by \$28.8 million (58.2 per cent) as a result of a \$24m increase in purchase of term deposits
- Net cash used in financing activities decreased by \$1.0 million (10.9%) and relates to the repayment of loans.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	160.6	132.8	Externally restricted cash and investments has increased by \$29.5 million. Specific purpose grants (26.8 million) increased by \$18.3 million, developer contributions (\$32.9 million) increased by \$5.7 million and sewer fund (\$9.7 million) increased by \$3.7 million.
Restricted and allocated cash, cash equivalents and investments:			

• External restrictions	119.5	90.0	Internally allocated cash and investments has decreased by \$2.8 million largely arising from a reduction in the regional landfill reserve.
• Internal allocations	39.5	42.3	

Debt

Council had total borrowings of \$87.1 million at 30 June 2022 (\$95.2 million at 30 June 2021). Council had no new borrowings in 2021-22 and made loan repayments of \$8.1 million. Refer to later commentary on Council's debt service cover ratio.

Council had an overdraft facility and purchase card facilities of \$0.65 million. At 30 June 2022, these facilities were undrawn.

PERFORMANCE

Performance measures

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

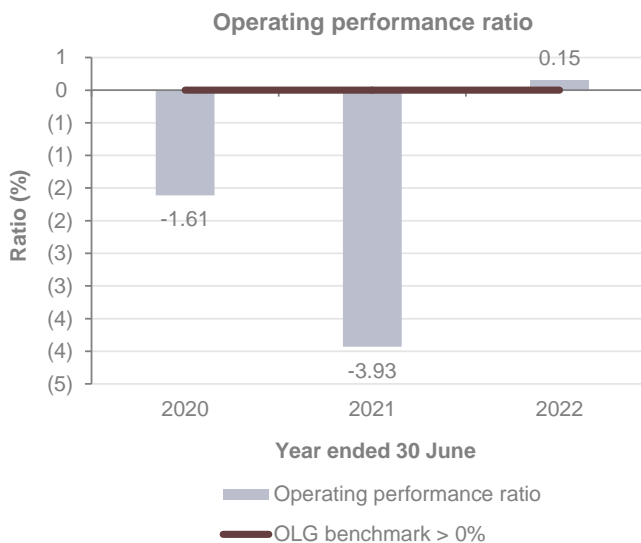
Operating performance ratio

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

The 2021 ratio was restated to correct a prior period error.

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

The improvement in the ratio in the current year is driven by an increase in operating revenue.



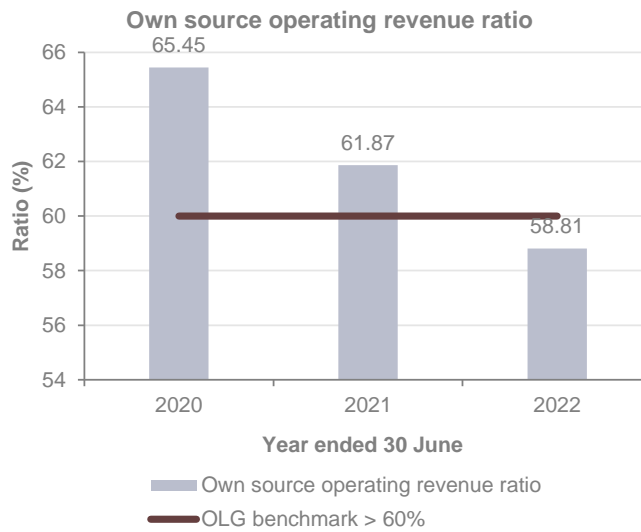
Own source operating revenue ratio

The Council did not meet the OLG benchmark for the current reporting period.

The 2021 ratio was restated to correct a prior period error.

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

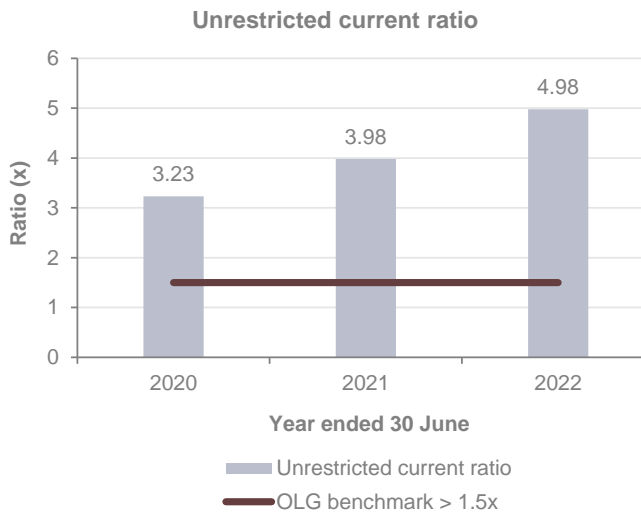
The decrease in this ratio is driven by an increase in grants and - contributions revenue recognised in the current year.



Unrestricted current ratio

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

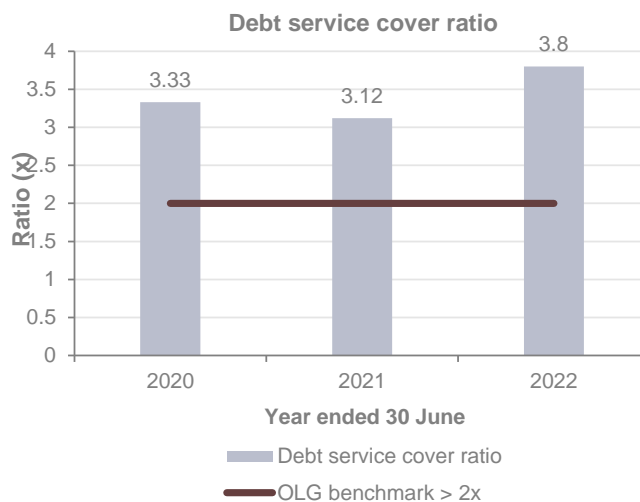
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

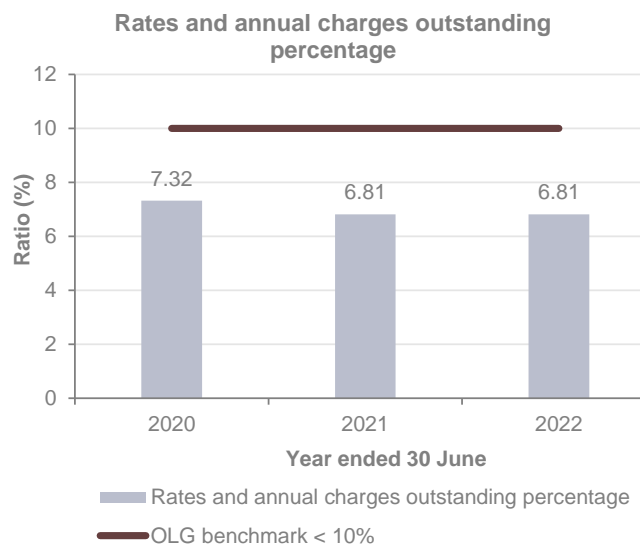
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

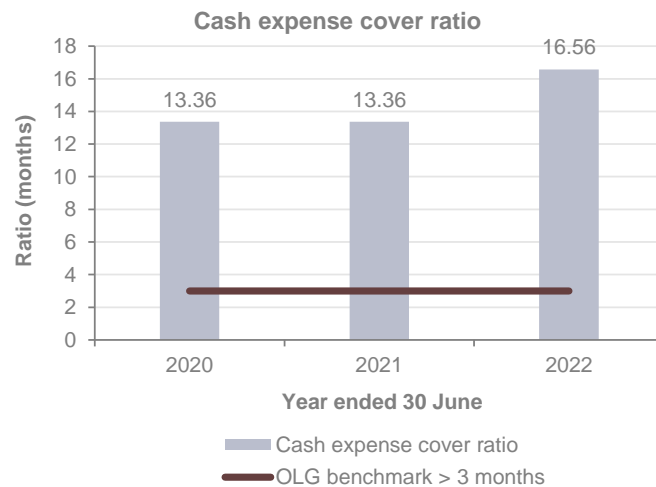
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



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 \$48 million (2020-21: \$33 million). Renewal projects included roads resurfacing and renewals program, upgrades to the Council's Grafton administration building and trunk main renewals.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

As explained in the 'Significant Issues and Observations' section of this Report, rural fire-fighting equipment was not recognised in the financial statements.

Except for the matter outlined above, 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

Clarence Valley Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Clarence Valley Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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Income Statement of sewerage business activity	5
Income Statement – Holiday Parks	6
Statement of Financial Position of water supply business activity	7
Statement of Financial Position of sewerage business activity	8
Statement of Financial Position – Holiday Parks	9
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(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

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).

Clarence Valley 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:

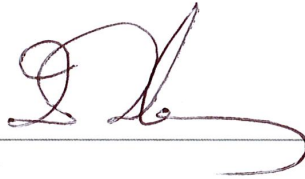
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- 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, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 28 March 2023.



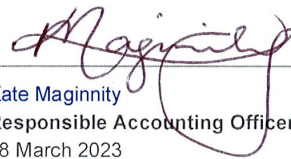
Ian Tiley
Mayor
28 March 2023



Greg Clancy
Councillor
28 March 2023



Laura Black
General Manager
28 March 2023



Kate Maginness
Responsible Accounting Officer
28 March 2023

Clarence Valley Council | Income Statement of water supply business activity | for the year ended 30 June 2022

Clarence Valley Council

Income Statement of water supply business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	3,039	2,495
User charges	13,057	14,642
Fees	907	2,323
Interest and investment income	652	625
Grants and contributions provided for operating purposes	–	271
Other income	2,420	428
Total income from continuing operations	20,075	20,784
Expenses from continuing operations		
Employee benefits and on-costs	1,431	2,021
Borrowing costs	1,484	1,547
Materials and services	5,999	8,139
Depreciation, amortisation and impairment	7,171	6,633
Net loss from the disposal of assets	1,285	913
Calculated taxation equivalents	69	68
Debt guarantee fee (if applicable)	192	203
Other expenses	3	5
Total expenses from continuing operations	17,634	19,529
Surplus (deficit) from continuing operations before capital amounts	2,441	1,255
Grants and contributions provided for capital purposes	6,687	1,790
Surplus (deficit) from continuing operations after capital amounts	9,128	3,045
Surplus (deficit) from all operations before tax	9,128	3,045
Less: corporate taxation equivalent (25%) [based on result before capital]	(610)	(326)
Surplus (deficit) after tax	8,518	2,719
Plus accumulated surplus	452,482	397,569
Plus/less: increase in asset revaluation reserve	23,080	51,665
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	69	–
– Debt guarantee fees	192	203
– Corporate taxation equivalent	610	326
Closing accumulated surplus & reserves	484,951	452,482
Return on capital %	0.9%	0.7%
Subsidy from Council	12,372	3,413
Calculation of dividend payable:		
Surplus (deficit) after tax	8,518	2,719
Less: capital grants and contributions (excluding developer contributions)	(6,687)	(1,790)
Surplus for dividend calculation purposes	1,831	929
Potential dividend calculated from surplus	915	465

Clarence Valley Council | Income Statement of sewerage business activity | for the year ended 30 June 2022

Clarence Valley Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	19,421	18,576
User charges	1,961	2,166
Liquid trade waste charges	–	1
Fees	557	866
Interest and investment income	321	228
Grants and contributions provided for operating purposes	380	180
Other income	2,332	97
Total income from continuing operations	24,972	22,114
Expenses from continuing operations		
Employee benefits and on-costs	1,492	2,036
Borrowing costs	3,619	3,798
Materials and services	6,316	6,360
Depreciation, amortisation and impairment	8,648	9,103
Net loss from the disposal of assets	281	1,039
Calculated taxation equivalents	74	73
Debt guarantee fee (if applicable)	550	595
Other expenses	–	9
Total expenses from continuing operations	20,980	23,013
Surplus (deficit) from continuing operations before capital amounts	3,992	(899)
Grants and contributions provided for capital purposes	2,082	3,129
Surplus (deficit) from continuing operations after capital amounts	6,074	2,230
Surplus (deficit) from all operations before tax	6,074	2,230
Less: corporate taxation equivalent (25%) [based on result before capital]	(998)	–
Surplus (deficit) after tax	5,076	2,230
Plus accumulated surplus	199,566	210,826
Plus/less: increase in asset revaluation reserve	13,216	(14,085)
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	74	–
– Debt guarantee fees	550	595
– Corporate taxation equivalent	998	–
Closing accumulated surplus & reserves	219,480	199,566
Return on capital %	3.1%	1.2%
Subsidy from Council	1,496	697
Calculation of dividend payable:		
Surplus (deficit) after tax	5,076	2,230
Less: capital grants and contributions (excluding developer contributions)	(2,082)	(3,129)
Surplus for dividend calculation purposes	2,994	–
Potential dividend calculated from surplus	1,497	–

Clarence Valley Council | Income Statement – Holiday Parks | for the year ended 30 June 2022

Clarence Valley Council

Income Statement – Holiday Parks

for the year ended 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
Income from continuing operations		
User charges	6,144	6,976
Interest and investment income	16	57
Grants and contributions provided for operating purposes	29	35
Total income from continuing operations	6,189	7,068
Expenses from continuing operations		
Employee benefits and on-costs	116	119
Materials and services	4,862	5,166
Depreciation, amortisation and impairment	706	698
Net loss from the disposal of assets	–	91
Total expenses from continuing operations	5,684	6,074
Surplus (deficit) from continuing operations before capital amounts	505	994
Grants and contributions provided for capital purposes	94	60
Surplus (deficit) from continuing operations after capital amounts	599	1,054
Surplus (deficit) from all operations before tax	599	1,054
Less: corporate taxation equivalent (25%) [based on result before capital]	(126)	(258)
Surplus (deficit) after tax	473	796
Plus accumulated surplus	23,955	22,901
Plus/less: increase in asset revaluation reserve	1,415	–
Plus/less: Transfer of assets to General Fund	–	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	126	258
Closing accumulated surplus & reserves	25,969	23,955
Return on capital %	2.3%	4.8%
Subsidy from Council	288	–

Clarence Valley Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2022

Clarence Valley Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	643	916
Investments	43,243	18,580
Receivables	5,148	5,636
Total current assets	49,034	25,132
Non-current assets		
Investments	7,022	31,265
Receivables	59	52
Infrastructure, property, plant and equipment	445,285	417,109
Intangible assets	1,500	–
Total non-current assets	453,866	448,426
Total assets	502,900	473,558
LIABILITIES		
Current liabilities		
Payables	634	726
Borrowings	1,258	1,169
Total current liabilities	1,892	1,895
Non-current liabilities		
Borrowings	17,923	19,181
Total non-current liabilities	17,923	19,181
Total liabilities	19,815	21,076
Net assets	483,085	452,482
EQUITY		
Accumulated surplus	236,232	228,709
Revaluation reserves	246,853	223,773
Total equity	483,085	452,482

Clarence Valley Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2022

Clarence Valley Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	1,194	1,701
Investments	18,150	8,140
Receivables	1,659	1,882
Total current assets	21,003	11,723
Non-current assets		
Investments	2,978	6,455
Receivables	369	331
Infrastructure, property, plant and equipment	248,816	241,327
Intangible assets	24	24
Total non-current assets	252,187	248,137
Total assets	273,190	259,860
LIABILITIES		
Current liabilities		
Payables	273	789
Borrowings	4,949	4,717
Total current liabilities	5,222	5,506
Non-current liabilities		
Borrowings	50,018	54,788
Total non-current liabilities	50,018	54,788
Total liabilities	55,240	60,294
Net assets	217,950	199,566
EQUITY		
Accumulated surplus	125,263	120,095
Revaluation reserves	92,687	79,471
Total equity	217,950	199,566

Clarence Valley Council | Statement of Financial Position – Holiday Parks | for the year ended 30 June 2022

Clarence Valley Council

Statement of Financial Position – Holiday Parks

as at 30 June 2022

\$ '000	2022 Category 1	2021 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	–	17
Investments	4,667	3,538
Receivables	125	141
Total current assets	4,792	3,696
Non-current assets		
Infrastructure, property, plant and equipment	21,654	20,866
Total non-current assets	21,654	20,866
Total assets	26,446	24,562
LIABILITIES		
Current liabilities		
Payables	478	607
Total current liabilities	478	607
Total liabilities	478	607
Net assets	25,968	23,955
EQUITY		
Accumulated surplus	16,163	15,565
Revaluation reserves	9,805	8,390
Total equity	25,968	23,955

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. Clarence Valley Council Water Supply Fund

Provision of Water Supply Services

b. Clarence Valley Council Sewerage Services

Provision of Sewerage Augmentation, Reticulation & Treatment

c. Holiday Parks

Camping & Caravan Park Accommodation

Category 2

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

Council has no business activities in this category.

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.

Note – Significant Accounting Policies (continued)

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% (2020/21 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 1.6% + \$100. 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 Best Practice Management of Water Supply and Sewer 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 *Local Government Act, 1993*.

Achievement of substantial compliance to the Department of Planning, Industry and Environment – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (2020/21 26%).

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

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. 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.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Best Practice Management of Water Supply and Sewer Guidelines and must not exceed:

- 50% of this 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 Department of Planning, Industry and Environment – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Planning, Industry and Environment – Water.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Clarence Valley Council

To the Councillors of Clarence Valley Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Clarence Valley 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
- Sewerage
- Holiday Parks.

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

30 March 2023
SYDNEY

Clarence Valley Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



Clarence Valley Council

Special Schedules

for the year ended 30 June 2022

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Clarence Valley Council | Permissible income for general rates | for the year ended 30 June 2022

Clarence Valley 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	36,566	37,543
Plus or minus adjustments ²	b	259	394
Notional general income	c = a + b	36,825	37,937
Permissible income calculation			
Or rate peg percentage	e	2.00%	2.50%
Or plus rate peg amount	i = e x (c + g)	737	948
Sub-total	k = (c + g + h + i + j)	37,562	38,885
Plus (or minus) last year's carry forward total	l	5	20
Sub-total	n = (l + m)	5	20
Total permissible income	o = k + n	37,567	38,905
Less notional general income yield	p	37,543	38,637
Catch-up or (excess) result	q = o - p	23	268
Less unused catch-up ⁴	s	(4)	-
Carry forward to next year ⁵	t = q + r + s	19	268

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (4) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (5) 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
Clarence Valley Council

To the Councillors of Clarence Valley Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Clarence Valley 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

30 March 2023
SYDNEY

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2022 | for the year ended 30 June 2022

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Other	809	–	29	29	1,622	2,881	11.0%	60.6%	28.4%	0.0%	0.0%
	Council Offices /Administration Centres	–	–	202	93	14,873	20,215	2.6%	97.4%	0.0%	0.0%	0.0%
	Council Works Depot	3,335	18	136	78	10,319	13,625	62.7%	12.8%	24.3%	0.1%	0.1%
	Council Public Halls	10,845	553	227	78	12,937	22,668	34.7%	3.9%	59.0%	2.4%	0.0%
	Libraries	1,459	–	118	57	9,070	11,835	76.4%	11.3%	12.3%	0.0%	0.0%
	Council Houses	7,910	172	98	27	4,627	9,837	0.1%	13.6%	84.6%	0.0%	1.7%
	Museums	3,911	–	40	11	1,611	4,032	0.2%	0.0%	99.8%	0.0%	0.0%
	Childcare / Community Health	1,923	–	28	40	1,408	2,793	0.3%	30.8%	68.9%	0.0%	0.0%
	Art Gallery	–	–	104	15	7,979	10,424	79.8%	20.2%	0.0%	0.0%	0.0%
	Public Toilets	2,290	–	50	36	2,865	5,030	16.3%	31.0%	52.7%	0.0%	0.0%
	Parks & Reserves Buildings	225	–	16	256	1,096	1,647	0.0%	86.4%	13.6%	0.0%	0.0%
	Sports Buildings	13,065	765	420	237	26,341	41,984	33.7%	32.3%	32.1%	1.8%	0.1%
	Swimming Pool Buildings	4,151	–	71	24	3,515	7,090	9.0%	5.8%	85.2%	0.0%	0.0%
	Holiday Parks Buildings	4,135	–	131	83	7,108	13,061	1.0%	44.6%	54.4%	0.0%	0.0%
	Saleyards Buildings	310	–	4	2	209	395	14.7%	6.8%	78.5%	0.0%	0.0%
	Waste Facilities	3,645	–	103	20	7,513	10,288	59.6%	5.0%	35.4%	0.0%	0.0%
	Water & Sewer Buildings	1,482	–	89	19	6,297	8,889	47.6%	34.2%	18.1%	0.0%	0.1%
Emergency Services	9,417	–	163	82	9,569	16,273	21.8%	19.3%	58.9%	0.0%	0.0%	
	Sub-total	68,912	1,508	2,029	1,187	128,959	202,967	31.7%	29.2%	38.4%	0.6%	0.1%
Other structures	Other structures	757	179	133	–	8,694	13,348	4.1%	84.7%	8.5%	1.9%	0.8%
	Airports	5,691	–	66	101	4,577	6,576	4.2%	9.3%	86.5%	0.0%	0.0%
	Saleyards	1,426	410	43	17	2,276	4,276	1.5%	9.0%	79.9%	7.8%	1.8%
	Cemeteries	1,617	13	17	459	950	1,694	3.8%	0.8%	94.6%	0.8%	0.0%
	Tips	6,589	795	103	51	6,335	10,321	6.8%	29.3%	56.1%	7.7%	0.1%
		Sub-total	16,080	1,397	362	628	22,832	36,215	4.6%	42.4%	48.7%	3.9%

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2022 | for the year ended 30 June 2022

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Roads	Sealed roads	91,464	16,924	7,778	4,047	578,396	777,808	45.3%	32.8%	17.5%	4.0%	0.4%
	Unsealed roads	54,140	–	1,535	2,639	77,214	153,472	35.4%	18.2%	46.4%	0.0%	0.0%
	Bridges	98,580	936	1,435	723	117,285	173,544	14.8%	18.4%	66.2%	0.5%	0.1%
	Footpaths & Cycleways	14,044	1,663	376	189	24,415	37,644	34.5%	26.3%	33.9%	1.9%	3.4%
	Road Furniture	1,233	43	272	375	20,702	27,232	45.3%	50.1%	4.4%	0.2%	0.0%
	Water Transport Facilities	1,342	202	80	48	5,945	7,983	52.4%	29.8%	15.3%	2.5%	0.0%
	Carparks	49	–	50	42	4,462	4,956	79.8%	19.2%	1.0%	0.0%	0.0%
	Bus Shelters	122	–	13	2	842	1,341	30.3%	58.3%	11.4%	0.0%	0.0%
Sub-total		260,974	19,768	11,539	8,065	829,198	1,183,980	39.4%	28.9%	28.5%	2.8%	0.4%
Water supply network	Dams / Weirs	–	–	968	159	80,419	96,797	0.0%	0.0%	0.0%	0.0%	100.0%
	Mains	19,595	8,930	4,333	1,133	308,491	433,303	0.0%	0.0%	0.0%	0.0%	100.0%
	Reservoirs & Treatment	22,511	8,747	726	266	32,048	72,644	0.0%	0.0%	0.0%	0.0%	100.0%
	Pumping Station/s	1,487	286	108	41	6,901	10,818	0.0%	0.0%	0.0%	0.0%	100.0%
	Sub-total		43,593	17,963	6,135	1,599	427,860	613,562	0.0%	0.0%	0.0%	0.0%
Sewerage network	Mains	36,664	311	1,849	242	130,659	184,861	30.7%	49.4%	19.7%	0.2%	0.0%
	Pumping Station/s	6,025	2,917	582	529	31,560	58,206	53.4%	33.5%	5.7%	3.9%	3.5%
	Treatment	9,236	1,229	1,219	611	77,953	121,922	40.4%	42.3%	7.2%	8.1%	2.0%
	Sub-total		51,925	4,457	3,650	1,382	239,172	364,989	37.6%	44.5%	13.3%	3.4%
Stormwater drainage	Stormwater drainage	72,185	13,608	2,552	723	168,492	255,235	13.3%	56.2%	24.2%	3.2%	3.1%
	Sub-total		72,185	13,608	2,552	723	168,942	255,235	13.3%	56.2%	24.2%	3.2%
Open space / recreational assets	Swimming pools	5,786	12	72	140	3,968	7,200	5.5%	0.6%	92.7%	1.2%	0.0%
	Holiday Parks	3,502	255	75	574	4,330	7,488	5.5%	25.2%	61.6%	5.6%	2.1%
	Parks	9,754	665	167	1,811	10,677	16,665	14.2%	20.5%	59.8%	2.9%	2.6%
	Reserves	5,827	661	93	897	5,724	9,259	11.4%	21.5%	59.7%	6.6%	0.8%
	Sports Facilities	18,441	1,565	246	769	14,847	24,623	11.6%	10.0%	70.4%	7.0%	1.0%
	Sub-total		43,310	3,158	653	4,191	39,546	65,235	10.9%	15.0%	67.6%	5.1%

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2022 | for the year ended 30 June 2022

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	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				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Other infrastructure assets	Floodplain	74,457	824	2,286	422	171,707	228,593	4.5%	62.5%	32.6%	0.2%	0.2%
	Sub-total	74,457	824	2,286	422	171,695	228,593	4.5%	62.5%	32.6%	0.2%	0.2%
	Total – all assets	631,436	62,683	29,206	18,197	2,028,204	2,950,776	24.4%	29.7%	22.4%	2.0%	21.4%

(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

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2022 | for the year ended 30 June 2022

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicator 2021 ³	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	35,009	42.33%	28.15%	>= 100.00%
Depreciation, amortisation and impairment	82,704			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	631,436	30.69%	4.58%	< 2.00%
Net carrying amount of infrastructure assets	2,057,697			
Asset maintenance ratio				
Actual asset maintenance	18,197	62.31%	103.24%	> 100.00%
Required asset maintenance	29,206			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	62,683	2.12%	3.33%	
Gross replacement cost	2,950,776			

(*) 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.

(3) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2022 | for the year ended 30 June 2022

Clarence Valley Council

Report on Infrastructure Values 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							
Depreciation, amortisation and impairment	43.96%	30.73%	69.81%	17.91%	6.74%	26.89%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	38.74%	3.39%	10.14%	3.20%	21.25%	13.34%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	78.35%	101.05%	26.06%	98.77%	37.86%	123.08%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	2.05%	2.50%	2.91%	2.32%	1.20%	9.06%	

(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.

ITEM 07.23.058 IMPROVING ACCESS TO PRIMARY CARE IN RURAL AND REMOTE AREAS (S19(2) EXEMPTIONS) INITIATIVE

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Coordinator Community Engagement, Kath Arndell	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments		

SUMMARY

The Funding Officer – Revenue & Finance Northern New South Wales (NNSW) Local Health District (LHD) is currently consulting with key stakeholders to seek support for their application to the Commonwealth for the Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative. With a range of anticipated community wellbeing outcomes, this application demonstrates clear community benefits to the lower Clarence community of Maclean and its surrounds and an opportunity for elected members to engage in the health space.

OFFICER RECOMMENDATION

That Council support the NNSW LHD in their application to the Commonwealth for the Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative.

LINKAGE TO OUR COMMUNITY PLAN

Theme	Society
Objective	We will have a safe, active and healthy region

KEY ISSUES

The NNSW LHD have requested support from Council as a key stakeholder to support their application to the Commonwealth for the Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative.

The Initiative has been successfully implemented in Kyogle and Nimbin with positive benefits in those communities. Benefits can be inclusive of funding of locum cover, purchase of new medical equipment, funding professional development opportunities, service enhancement, capital improvements to the site, employing additional salaried doctors and nurses and providing extra services for community / allied health services.

Upon successful grant application, the NNSW LHD will implement a committee/working group comprised of the NNSW LHD GM, local practitioners, VMOs' and local consumer representatives who were party to the local agreement. The NNSW LHD has indicated that a CVC elected member will be invited to be a member of this committee/working group.

BACKGROUND

In April 2011, NSW entered into a MOU with the Commonwealth in relation to the Improving Access to primary care services on Rural Areas (s19(2) Exemptions) Initiative. A new MOU was entered into in May 2016 and under the initiative, rural and remote hospitals and health services in small communities (within categories 5-7 of the Modified Monash Model Classification System, are eligible for an exemption from section 19(2) of the Commonwealth Health Insurance Act 1973.

Exemptions allow eligible services provided by primary health care providers under state and territory funded remuneration arrangements to be claimed against the Medicare Benefits Scheme (MBS). For a site granted an exemption from section 19(2) of the Act, the Initiative allows Medicare benefits to be claimed for eligible non admitted, non referred professional services that have traditionally been provided by state governments in small rural health facilities.

COUNCIL IMPLICATIONS

Budget/Financial

N/A

Asset Management

N/A

Policy and Regulation

N/A

Consultation

N/A

Legal and Risk Management

N/A

Climate Change

N/A

ITEM 07.23.059 TROVE FUNDING UPDATE

Meeting	Council	18 April 2023
Directorate	Corporate & Community	
Prepared by	Regional Librarian, Kathryn Breward	
Reviewed by	Director - Corporate & Community, Alex Moar	
Attachments	Nil	

SUMMARY

On 3 April 2023, The Federal Government announced funding for Trove for the next 4 years. The commitment is to provide \$33 million over the next 4 years with \$9.2 million ongoing and indexed from July 2027.

OFFICER RECOMMENDATION

That Council note the announcement from the Federal Government of their ongoing commitment to fund the Trove national database with a sustainable funding model for the continuation of free access and upgrade of the digital archive systems of Trove.

LINKAGE TO OUR COMMUNITY PLAN

Theme Society

Objective We will have a diverse and creative culture

KEY ISSUES

Council resolved at its Ordinary Meeting held 28 March:

COUNCIL RESOLUTION - 07.23.044

Pickering/Novak

That Council:

- 1. make representation to the local Federal Member, Kevin Hogan, in relation to the need for a sustainable federal funding model for the continuation of free access to the Trove national database and upgrade of the digital archive systems of Trove.**
- 2. write to the Hon. Tony Burke, Federal Minister for the Arts, and the Hon. Paul Fletcher, Shadow Minister for Science and the Arts, calling for sustainable funding to ensure the continuation of free access to the Trove national database and upgrade of the digital archive systems of Trove.**
- 3. endorse the actions of the NSW Public Libraries Association in lobbying for additional sustainable funds for the continuation of free access to the Trove national database and upgrade of the digital archive systems of Trove.**

Voting recorded as follows

For: Clancy, Day, Johnstone, Novak, Pickering, Smith, Tiley, Toms

Against: Nil

CARRIED

On Monday 3 April, the office of the Hon Tony Burke MP Minister of the Arts released a media statement confirming that the Albanese Labour Government has secured the long-term future of Trove, one of Australia's most significant historical and cultural resources. The media statement detailed that The Government will provide the National Library of Australia with \$33 million over four years in the Budget. It also outlined the commitment to providing \$9.2 million in indexed ongoing annual funding beyond the forward estimates. This will end the funding uncertainty once and for all and secure Trove for future generations.

This announcement addresses the issues presented to Council and the recommended actions that were resolved to be undertaken. The announcement to commit the funding towards Trove future has meant that the actions resolved to be taken are no longer required.

BACKGROUND

As above

COUNCIL IMPLICATIONS

Budget/Financial

As a result of this new funding model for Trove, the National Library's Trove Collaborative Services (TCS) fees (which are calculated on cost recovery of the library-based workflow services offered – especially cataloguing and resource sharing) will continue to reflect the costs of delivering these services, Trove partners however, will benefit from the planned infrastructure stabilisation. In addition to a more stable service, any cost savings achieved will be passed along in time to TCS members through revision of fees.

Asset Management

N/A

Policy and Regulation

N/A

Consultation

N/A

Legal and Risk Management

N/A

Climate Change

N/A

WORKS & CIVIL**ITEM 07.23.060 PROPOSED ACQUISITION OF EASEMENT OVER LOT 2 DP 218287 FOR THE PURPOSE OF STORMWATER PUMP STATION**

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Coordinator Property, Eloise Casson	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Proposed Compensation Amount for the Proposed Easement Acquisition Over Part Lot 2 DP218287 for the Purpose of Stormwater Pump Station (Confidential)	

SUMMARY

This report considers the proposed acquisition of easement over part Lot 2 DP 218287, being 15A River Street, Maclean, for the purpose of rationalising the existing stormwater pump station occupying this site.

OFFICER RECOMMENDATION

That Council:

1. proceed with the acquisition by agreement of the proposed easement over the land described as part Lot 1 DP 218287 located at 15A River Street, Maclean, depicted by black hatching on Figure1, for the purpose of rationalising the stormwater pump station situated at this location in accordance with the requirements of the *Land Acquisition (Just Terms Compensation) Act 1991*.
2. endorse the compensation amount set out in the confidential attachment.
3. delegate authority to the General Manager to execute documents relating to the acquisition.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES

Council is repairing and upgrading the stormwater pump station located on Lot 2 DP 218287 under the *Wherrett Park Flood Damage Renewal and Future Flood Program*.

On commencement of the project, it was found that an easement for the pump station did not exist. An easement benefiting Clarence Valley Council is required to validate the location of the stormwater pump station on private land.

Council staff have commenced discussions with the affected landowner who is in favour of the proposed easement acquisition.



Figure 1 – Site location

BACKGROUND

Under the *2021 Community Local Infrastructure Recovery Program (CLIRP)*, Council received grant funding to repair facilities damaged by the February and March 2021 storm and flood events. This infrastructure includes the stormwater pump station located at 15A River Street, Maclean, which services the recreational facility located at Wherrett Park.

The *Wherrett Park Flood Damage Renewal and Future Flood* project aims to repair and upgrade damaged facilities allowing for additional pumping capacity and an all-weather track around the internal levee wall, improving the resilience of the main community sporting and recreational area of the town.

Council staff have been in communication with the landowner of 15A River Street, Maclean, who is aware that an easement for the stormwater pump station does not exist. The landowner has sought independent legal advice and is now in favour of the proposed easement acquisition moving forward subject to the driveway of Lot 1 DP 218287, which is located within the proposed easement area, being accessible by the landowner at all times.

COUNCIL IMPLICATIONS

Budget/Financial

The *Wherrett Park Flood Damage Renewal and Future Flood* project is 100% grant funded under the *2021 Community Local Infrastructure Recovery Program (CLIRP)*.

Asset Management

The existing stormwater pump station is already listed on Council's asset register.

Policy and Regulation

- *Land Acquisition (Just Terms Compensation) Act 1991*
- *Local Government Act 1993*

Consultation

Council's Watercycle Department have been consulted for comment on this report.

Legal and Risk Management

By acquiring the proposed easement over part Lot 2 DP 218287, Council will be exercising its duty of care to ensure Council infrastructure occupying private is validated by an easement.

Climate Change

N/A

ITEM 07.23.061 PROPOSED ROAD CLOSURE OF PART WATTERS ROAD RESERVE, RUSHFORTH

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Support Officer (Acquisitions & Disposals), Hannah Webber	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Recommended Disposal Price of Road Reserve Adjoining Lot 9 DP 1136612 (Confidential)	

SUMMARY

This report is to consider the permanent road closure of part Watters Road reserve, Rushforth, and transfer ownership to the adjoining landowner. The request is made by the adjoining landowner of Lot 9 DP 1136612 being 148 Watters Road, Rushforth.

OFFICER RECOMMENDATION

That Council:

1. permanently close part of Watters Road reserve, Rushforth, inline with the provisions of the *Roads Act 1993* (refer figure 1)
2. transfer the closed road to the adjoining landowners of Lot 9 DP 1136612 for the recommended purchase price outlined in confidential attachment A.
3. authorise the General Manager to execute all documents relating to the closure and sale to affect the above requirements
4. instruct the landowners that they are to meet all costs associated with the road closure.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES

The landowners of Lot 9 DP 1136612 have submitted an application to close and purchase a portion of part of Watters Road reserve, Rushforth adjoining their property (depicted black in figure 1).

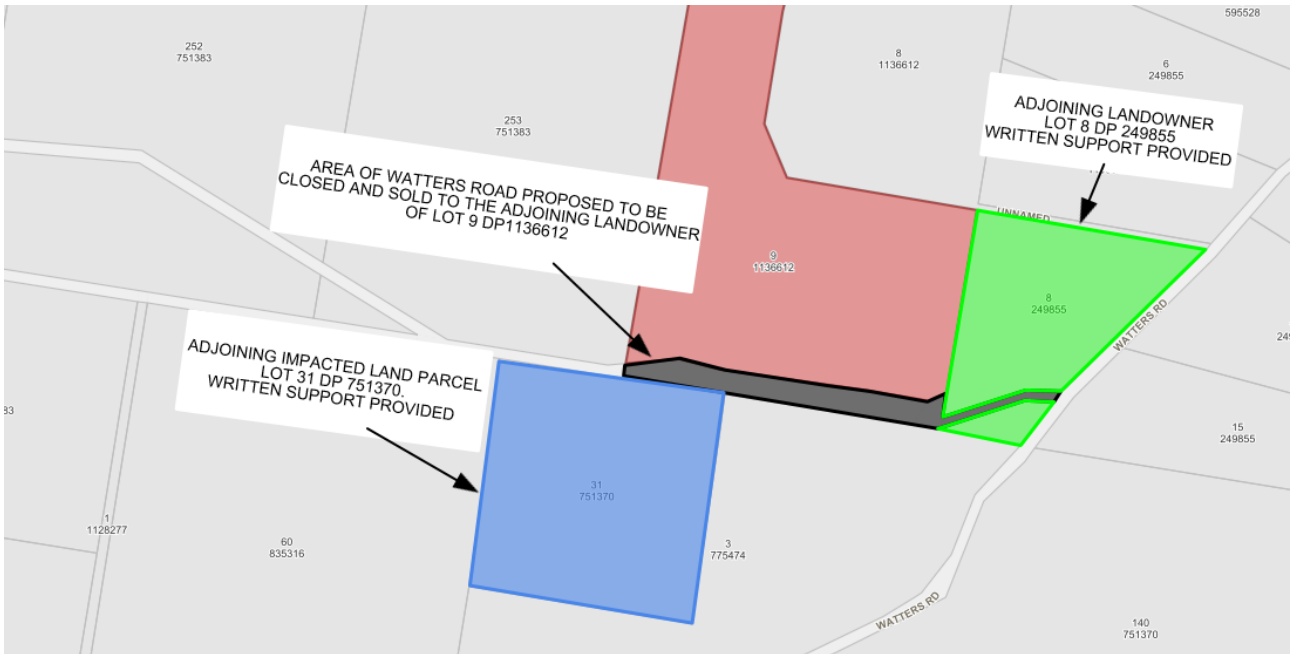
No objections were received during the 28-day public exhibition period. One easement is required for Transgrid infrastructure located within the road reserve for the proposed closure to continue. This road reserve is clear of any further assets, being Council owned or otherwise.

BACKGROUND

One submission was received during the 28-day public exhibition period from Transgrid who requested an easement over their infrastructure, which is located in the road closure area. No further submissions were received during the public exhibition period which closed on 17 March 2023.

The portion of road reserve proposed to be closed under this application bisects the neighbouring Lot 8 DP 249855 (depicted Green on figure 1). Council staff have received written confirmation from the landowners of Lot 8 DP 249855 that they support the proposed closure (refer figure 1).

The proposed closure will also impact Lot 31 DP 751370 (denoted blue on figure 1), which is vacant farmland without building entitlement. This land parcel will no longer have legal access via the adjoining road reserve should the closure proceed. The landowners of Lot 31 DP 751370 have provided written support of the proposed road closure as they also own the adjoining Lot 3 DP 775474 and can therefore still access Lot 31 DP 751370 via this property.



(Figure 1)

COUNCIL IMPLICATIONS

Budget/Financial

There will be no financial impact on Council as the applicant will meet all associated costs including survey and legal. If the closure is approved, Council will no longer be required to maintain this section of road reserve and will therefore have a reduction in future maintenance costs.

Asset Management

Council currently has this section of road reserve listed in the Assets Register and an adjustment to the area listed will be made if the road closure is approved.

Policy and Regulation

- Roads Act 1993
- Local Government Act 1993
- Conveyancing Act 1919

Consultation

Council’s Civil Services, Strategic Infrastructure, Open Spaces and Building Facilities, Water Cycle, Environment and Regulatory Services and Development and Land Use sections have been consulted and support the proposal. Relevant authorities have been consulted as part of the road closure process. Landowners in the area have been advised of the proposal. Notice to the public of the proposed closure and sale was published on Council’s online Notice Board. No objections were received during the 28-day public exhibition period, submissions closed 17 March 2023.

Legal and Risk Management

Closing this section of road reserve enables this section to be transferred to the adjoining landowners and removes liability risk to Council for having private infrastructure or occupation on Council land without a formal tenure.

Climate Change

N/A

ITEM 07.23.062 LOCAL TRAFFIC COMMITTEE

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Support Officer (Operations), Julie Wilks	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Item 08.23 Yamba Cycle Club Report ↓ B. Item 09.23 Grafton Cycle Club Report ↓ C. 008.23 YCC Event Management Plan (Separate Cover) ⇒ D. 008.23 YCC TMP Big River Way (Separate Cover) ⇒ E. 008.23 YCC TMP James Creek (Separate Cover) ⇒ F. 008.23 YCC TMP Woodford Island (Separate Cover) ⇒ G. 008.23 YCC TMP Yamba Criterium (Separate Cover) ⇒ H. 009.23 GCC Event Management Plan (Separate Cover) ⇒ I. 009.23 GCC TMP Glenugie (Separate Cover) ⇒	

SUMMARY

This report lists the recommendations made by the Local Traffic Committee on the 6 April 2023 via email circulation, be adopted by Council.

OFFICER RECOMMENDATION

That the recommendations of the Local Traffic Committee determined on 6 April 2023 via email circulation, be adopted by Council.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES

That the recommendations of the Local Traffic Committee determined on 6 April 2023 via email circulation, be adopted by Council.

BACKGROUND

The following reports were considered by the Local Traffic Committee and recommendations determined on 6 April 2023.

Officer Reports	
Item No	Requests/Comment
008/23 Yamba Cycling Club Season 23/24	That the committee approve the proposed courses at Woodford Island, Yamba Industrial Estate, James Creek and Gulmarrad/Maclean for the conduct of the Yamba Cycling Club 2023/24 Season, subject to the conditions outlined in the report.
009/23 Grafton Cycling Club Season 23/24	That the committee approve the proposed course on the Old Pacific Highway, Glenugie, subject to the conditions outlined in the report.

COUNCIL IMPLICATIONS

Budget/Financial

N/A

Asset Management

N/A

Policy and Regulation

NSW Guidelines for Bicycle Road Races

Guide to Traffic and Transport Management for Special Events, NSW Government

Consultation

As per the reports.

Legal and Risk Management

N/A

Climate Change

N/A

ITEM	008/23	YAMBA CYCLING CLUB SEASON 23/24
Meeting	Local Traffic Committee	6 April 2023
Directorate	Works & Civil	
Reviewed by	Manager - Strategic Infrastructure (Greg Allsopp)	
Attachment	Yes	

SUMMARY

The Yamba Cycling Club are seeking approval for the conduct of their road events between May 2023 and May 2024 in the Lower Clarence.

OFFICER RECOMMENDATION

That the committee approve the proposed courses at Woodford Island, Yamba Industrial Estate, James Creek and Gulmarrad/Maclean for the conduct of the Yamba Cycling Club 2023/24 Season, subject to the following conditions:

1. Conformance with NSW Police approval and conditions.
2. That a road occupancy licence is obtained from TfNSW for the event on Big River Way.
3. Conformance with an approved Traffic Management Plan (TMP) and associated Traffic Guidance Schemes (TGS) which must be implemented and controlled by Transport for NSW accredited persons.
4. The event organiser notifies residents of the impact of the event/s by advertising in the local paper, at their expense, a minimum of one week prior to the operational impacts taking effect. The advertising must include the event name, specifics of any traffic impacts or road closures and times, alternative route arrangements, event organiser, a personal contact name and a telephone number for all event related enquiries or complaints.
5. That prior to the event consultation will be carried out with the community and affected businesses and concerns raised shall be addressed.
6. Consultation will be carried out with affected bus and transport operators and arrangements made for provision of services during conduct of the event.
7. Consultation will be carried out with emergency services and any identified issues addressed.
8. Arrangements made for private property access and egress affected by the event.
9. Adequate public liability insurance being held by the event organiser.
10. Endorsement of the event by Auscycling.
11. The event be conducted and signposted in accordance with the NSW Guidelines for Bicycle Road Races.
12. All signage erected for the event to not cause a hazard for motorists or pedestrians and be removed immediately following the completion of the event.
13. That the applicant organise for the events to be listed on council's web page.
14. The submission and approval of Community Event applications and compliance with any conditions imposed therein.
15. The event organiser will be responsible for making all necessary enquiries and assessment of current road conditions to ensure that the environment is suitable for conduct of the event.
16. That the event organiser notifies Council at least one week before a racing event or provides a schedule for the season.

Endorsed routes

- Woodford Island - South Arm Road, South Arm School Road, Clarence Street (Brushgrove) and Roberts Creek Road. Open road with riders following the road rules and in neutral (not racing) at intersections and turning points.

- Yamba Industrial Estate Criterium - Fairtrader Drive. Complete road closure.

Endorsed routes subject to the extra conditions below and revised Traffic Management Plans and Traffic Control Plans being submitted to the satisfaction of the Safe System Working Group

- James Creek Road/Gardiners Road- open road with riders following the road rules and in neutral (not racing) at turning points. The intersection of Gardiners Road and James Creek Road requires a Traffic Guidance Scheme that includes accredited Traffic Controllers.
- Big River Way/McIntyre's Lane/Sheehans Lane -open road with riders following the road rules and in neutral (not racing) at turning points. The intersection of Big River Way and McIntyres Lane requires a Traffic Guidance Scheme that includes accredited Traffic Controllers. The turning point near Oliver's – Ferry Park should be moved further south to avoid conflict with the intersections.

Not endorsed

- Ashby route

Voting	Council	Y
	Local State Member of Parliament Representative	
	TfNSW	Y
	Police	Y

LINKAGE TO OUR COMMUNITY PLAN

Theme	1 Society
Objective	1.2 We will have a safe, active and healthy region
Strategy	1.1.3 Support, encourage and celebrate community participation, community organisations and volunteerism

BACKGROUND

The Yamba Cycling Club conducted races on the Yamba criterium and South Arm Road during their 2022/23 cycling season and are seeking additional courses for their 23/24 season.

Yamba Cycling Club racing is a class 3 (Bronze) event that varies between road racing in winter and criterium racing in summer. The races are expected to attract between 20 and 50 licensed club riders.

All riders are briefed prior to each race and reminded of their responsibility to obey the road rules and to obey instructions from the officials who have control of the race. Marshals are stationed at locations on the circuits to ensure rider safety and commissaries and support vehicles are utilised to ensure that road rules are followed and to warn other motorists of the race in progress.

The Safe System Working group (Police, Council and TfNSW representatives) met with the Event Organisers online and discussed the proposed courses and traffic management in 2022. The group supported the Woodford Island and Yamba Criterium proposals in principle, subject to the Traffic Management Plans for the Yamba Industrial Estate and Woodford Island courses being updated and re-submitted to Council staff for approval and needed to include:

- A full road closure for the Yamba criterium.
- Clearly outline that riders are in neutral (not racing) 100m before and after the turn around point in Brushgrove for the Woodford Island course.
- That riders are in neutral (not racing) when turning at all intersections.
- That a junior division is not included in the Woodford Island events.

The plans were resubmitted with the required changes and the club were able to use these courses in the 22/23 season.

The Big River Way and James Creek courses were not supported in 2022 but could be resubmitted with extra traffic control and safety measures. Revised plans have now been submitted for their 2023/24 season.

KEY ISSUES

The Safe System Working Group (SSWG) have reviewed the proposed 2023/24 courses and the recommendations and conditions are an outcome of these discussions.

Woodford Island

This course proposes use of South Arm Road, South Arm School Road, Clarence Street (Brushgrove) and Roberts Creek Road. The road remains open to traffic with riders following the road rules and in neutral (not racing) at turning points.

This course was supported in 2022 and no issues have been reported so it is recommended to allow this course for the upcoming season

Yamba Criterium

The Yamba course proposes use of Fairtrader Dr for a criterium event under a full road closure. Criterium racing occurs on Sundays and set-up and sign-on begins at 7:30am. The race starts at 8am and finishes by 11am.

This course was supported in 2022 and no issues have been reported so it is recommended to allow this course for the upcoming season.

Big River Way

This course proposes use of sections of Sheehans Lane, McIntyres Lane and Big River Way. The road remains open to traffic with riders following the road rules and in neutral (not racing) at turning points.

Accredited traffic controllers are recommended at the Big River Way/McIntyres Lane intersection if the road is to remain open. The turning point near Oliver's should be moved further south to reduce conflict with the intersections.

James Creek Road

This course uses James Creek Road and Gardiners Road. The road remains open to traffic with riders following the road rules and in neutral (not racing) at turning points.

Accredited traffic controllers are recommended at the James Creek Road/Gardiners Road intersection if the road is to remain open.

Ashby Circuit

This route was not supported due to a lack of overtaking opportunities through some sections.

Road racing

Road racing is on Sundays– set-up and sign-on begins at 6:30am. The race starts at 7am and finishes by 9am.

A Minimum of two escort vehicles will accompany the race to highlight the race with appropriate signage. Escort vehicles will be fitted with rotating amber warning lights on their roofs, headlights and taillights switched on and are equipped with 2-way radios. A lead vehicle will proceed in front of the race to alert on coming motorists and the community pedestrians. It will remain approximately 50 - 100m ahead of the following riders. A follow vehicle will remain behind the riders. The racers will remain between the 2 escort vehicles.

Police and Council staff have committed to monitoring the events and conformance with their Traffic Management Plans.

COUNCIL IMPLICATIONS

Budget/Financial

Nil

Asset Management

Nil

Policy or Regulation

NSW Guidelines for Bicycle Road Races

Guide to Traffic and Transport Management for Special Events, NSW Government

Consultation

Notification required in accordance with event approval conditions.

Legal and Risk Management

Traffic risk management contained in Traffic Management Plans.

Climate Change

Nil

Prepared by	Alana Brooks, Road Safety Officer
Attachment	008/23 YCC Event Management Plan 008/23 YCC TMP Woodford Island 008/23 YCC TMP Yamba Criterium 008/23 YCC TMP Big River Way 008/23 YCC TMP James Creek
To be tabled	Nil
Confidential	Nil

ITEM	009/23	GRAFTON CYCLING CLUB SEASON 23/24
Meeting	Local Traffic Committee	6 April 2023
Directorate	Works & Civil	
Reviewed by	Manager - Strategic Infrastructure (Greg Allsopp)	
Attachment	Yes	

SUMMARY

The Grafton Cycling Club are seeking approval for the conduct of their road events between May 2023 and May 2024

OFFICER RECOMMENDATION

That the committee approve the proposed course on the Old Pacific Highway, Glenugie, subject to the following conditions:

1. Conformance with NSW Police approval and conditions.
2. Conformance with an approved Traffic Management Plan (TMP). The TMP needs to be updated to remove old courses and approved by Council staff before races commence.
3. The event organiser notifies residents of the impact of the event/s by advertising in the local paper, at their expense, a minimum of one week prior to the operational impacts taking effect. The advertising must include the event name, specifics of any traffic impacts or road closures and times, alternative route arrangements, event organiser, a personal contact name and a telephone number for all event related enquiries or complaints.
4. That prior to the event consultation will be carried out with the community and affected businesses and concerns raised shall be addressed.
5. Consultation will be carried out with affected bus and transport operators and arrangements made for provision of services during conduct of the event.
6. Consultation will be carried out with emergency services and any identified issues addressed.
7. Arrangements made for private property access and egress affected by the event.
8. Adequate public liability insurance being held by the event organiser.
9. Endorsement of the event by Auscycling.
10. The event be conducted and signposted in accordance with the NSW Guidelines for Bicycle Road Races.
11. All signage erected for the event to not cause a hazard for motorists or pedestrians and be removed immediately following the completion of the event.
12. That the applicant organise for the events to be listed on council's web page.
13. The submission and approval of Community Event applications and compliance with any conditions imposed therein.
14. The event organiser will be responsible for making all necessary enquiries and assessment of current road conditions to ensure that the environment is suitable for conduct of the event.

Endorsed routes

- Old Pacific Highway, Glenugie

Not endorsed

- Pringles Way

Voting	Council	Y
	Local State Member of Parliament Representative	
	TfNSW	Y
	Police	Y

LINKAGE TO OUR COMMUNITY PLAN

Theme	1 Society
Objective	1.2 We will have a safe, active and healthy region
Strategy	1.1.3 Support, encourage and celebrate community participation, community organisations and volunteerism

BACKGROUND

Grafton Cycle Club is one of the oldest cycle clubs in NSW and has been conducting road races in the Clarence Valley since its formation in 1882.

The Club submitted an Event Management Plan for consideration and have since withdrawn all courses except Pringles Way and Old Pacific Highway, Glenugie. The Event Management Plan will be updated and approved by Council staff before any racing commences.

Saturday club racing is a Class 3 event and attracts between 15 and 35 licensed club riders on quiet local roads. Races last between 40 and 120 minutes and are carried out in daylight hours. The courses are selected for their suitability for racing without the need for traffic control.

All riders are briefed prior to each race and reminded of their responsibility to obey the rules of the road and to obey instructions of the officials who have control of the race. Marshals are stationed at locations on the circuits to ensure rider safety and Commissaries with support vehicles are utilized to ensure that road rules are followed and to warn other motorists of the race in progress.

KEY ISSUES

The Safe System Working Group (SSWG) have reviewed the proposed courses and the recommendations and conditions are an outcome of these discussions.

The Pringles Way course was not supported due to high travel speeds and blind corners and crests.

The Old Pacific Highway was considered a suitable route and was supported by the SSWG.

Road racing

Road racing is on Saturdays. Generally, from 7am to 9am. The schedule and times should be provided in the final Event Management Plan.

A Minimum of two escort vehicles will accompany the race to highlight the race with appropriate signage. Escort vehicles will be fitted with rotating amber warning lights on their roofs, headlights and taillights switched on and are equipped with 2-way radios. A lead vehicle will proceed in front of the race to alert on coming motorists and the community pedestrians. It will remain approximately 50 - 100m ahead of the following riders. A follow vehicle will remain behind the riders. The racers will remain between the 2 escort vehicles.

COUNCIL IMPLICATIONS

Budget/Financial

Nil

Asset Management

Nil

Policy or Regulation

NSW Guidelines for Bicycle Road Races

Guide to Traffic and Transport Management for Special Events, NSW Government

Consultation

Notification required in accordance with event approval conditions.

Legal and Risk Management

Traffic risk management contained in Traffic Management Plans.

Climate Change

Nil

Prepared by	Alana Brooks, Road Safety Officer
Attachment	009.23 GCC Event Management Plan 009.23 YCC TMP Glenugie
To be tabled	Nil
Confidential	Nil

ITEM 07.23.063 RUSHFORTH ROAD WATER TREATMENT PLANT - TENDER SHORTLIST FOR RESERVOIR RENEWAL AND CHLORINE CONTACT TANK

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Manager Water Cycle, Greg Mashiah	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Tender Evaluation Report for Eol 22-45 (Design Develop and Construct new Rushforth Road Reservoir and Chlorine Contact Tank) (Confidential)	

SUMMARY

On behalf of Council, consultants Beca H2O called Expressions of Interest to shortlist potential “design, develop and construct” tenderers for a new reservoir and chlorine contact tank at Rushforth Road Water Treatment Plant. The Evaluation Panel recommends that three potential tenderers be shortlisted to proceed to an Early Tendering Involvement process.

OFFICER RECOMMENDATION

That Council notes the three shortlisted potential tenderers for the “Design, Development and Construction” of a new Reservoir and Chlorine Contact Tank at Rushforth Road Water Treatment Plant are Advanced Concrete Engineering, Leed Engineering and Pensar Construction Group.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES

Beca H2O called expressions of Interest (Eol) on 15 February 2023 which closed on Friday 10 March 2023. Four responses were received and were evaluated by a panel comprising Council and Beca H2O staff. A copy of the evaluation is included in the confidential attachments. The panel recommends that three of the companies be shortlisted as potential tenderers to participate in an Early Tendering Involvement (ETI) process.

BACKGROUND

The 2022/2023 Operational Plan provides for renewal of the 32ML reservoir at Rushforth Road Water Treatment Plant (RRWTP). At its meeting of 28 June 2022 Council resolved (Resolution 07.22.134) to engage Hunter H2O (now renamed as Beca H2O) to undertake a reference design and project management support for the project. The current schedule is that, following the ETI process, the construction tenders will be called on 10 July, close on 8 August and be reported to the 26 September Council meeting.

COUNCIL IMPLICATIONS

Budget/Financial

The RRWTP Master Plan estimated that the total cost of designing, project managing and constructing a replacement reservoir and associated chlorine contact tank as \$14.7 million +/- 30% (i.e. between \$10.3 million and \$19.0 million). The three shortlisted firms will each be paid \$10,000 to participate in the ETI process.

Asset Management

The existing 32ML reservoir is near the end of its useful life and needs to be renewed.

Policy and Regulation

Local Government Act and Regulation

Consultation

Nil

Legal and Risk Management

The current disinfection system at RRWTP is chloramination (i.e. chlorine and ammonia) that provides a stable disinfection residual throughout the lengthy pipeline network. The Drinking Water Management System adopted by Council at its meeting of 26 May 2020 (Resolution 6c.20.069) included a 5 year improvement item (Risk ID32) to enable primary chlorination followed by conversion to chloramine. The provision of a chlorine contact tank as part of this project will permit this improvement item to be actioned within the 5 year timeframe.

An ETI process ensures that risk is allocated to the party best able to manage the risk and therefore ensures that contractors are not allowing for unknown risk in their tender price. An ETI process has been used on all Council's major sewer and water projects over the past 15 years and experience is that cost savings in the final tendered prices of between 5% and 10% are achieved compared with projects which have not had an ETI process.

Climate Change

Not applicable

ITEM 07.23.064 RFT22/31 SEWER MAIN REHABILITATION

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Manager Water Cycle, Greg Mashiah	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Tender Evaluation Panel report for Tender 22/31 (Confidential) B. Tender 22/31 - Interflow confirmation regarding rates, terms and conditions (Confidential)	

SUMMARY

At its meeting of 25 October 2022 Council resolved to award Tender 22/31 in the amount of \$1,390,942.36 (ex GST) to Wilmot Civil Pty Ltd t/as Wilmot Pipelining (Resolution 07.22.242).

On 28 February 2023 Wilmot Civil appointed voluntary administrators, with Council being advised of the administrator appointment on 10 March 2023. Since that time the administrators have indicated that they expected to confirm continuation of the Contract, but no formal commitment has been received. Accordingly, the administrators were advised that if no formal advice was received by COB on Thursday 6 April, the contract would be terminated. No advice was received from the administrators by the nominated time.

Interflow Pty Ltd (Interflow), which also submitted a tender, has confirmed that it is prepared to deliver the works at the same rates, terms and conditions as submitted in their original tender. It is considered the Interflow tender is now the most advantageous option to Council and it is therefore recommended that Contract 22/31 be awarded to Interflow.

OFFICER RECOMMENDATION

That Council:

1. notes Contract 22/31 with Wilmot Civil Pty Ltd t/as Wilmot Pipeline has been terminated under Clause 17 of the contract for Contractor insolvency and default.
2. awards Tender RFT22/031 Sewer Mains Rehabilitation to Interflow Pty Ltd using the provided Schedule of Rate price to a maximum value of \$1,375,000 (including GST), to be funded from Financial Project 910016 (Sewer Rehabilitation Relining).
3. notes due to the late award of the tender to Interflow Pty Ltd it is unlikely the works will be completed in the 2022/23 Financial Year and that the balance of unspent funds will need to be carried forward to 2023/2024.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES

The Contract with Wilmot Civil Pty Ltd was terminated under Clause 17(3) of the Contract, which provides:

If the Contractor is wound up, declared insolvent, has an administrator or receiver appointed or notifies the Principal that it is unable to perform its obligations under the Contract, then the Principal may either take over carrying out the work under the Contract or terminate the Contract.

A copy of the original tender evaluation panel assessment for Tender 22/31 is included in the confidential attachments. Interflow were the successful sewer relining contractor in 2020/2021 (Contract 20/29 awarded on 27 October 2020) and in 2021/2022 (Contract 21/30 awarded on 26 October 2021) and in the evaluation of Tender 22/31, Interflow had the highest ranked non-price score. Interflow has indicated that they are prepared to deliver the works at the same rates, terms and conditions as submitted in their original tender which closed on 16 September 2022 (refer email in attachments). Interflow has advised they are available to commence work in May and that Interflow had the highest non price score in the tender assessment, it is

considered that Interflow's tender is the most advantageous of the remaining tenderers and it is recommended that the tender be awarded to Interflow Pty Ltd.

Council has made two payment claims to Wilmot Civil in the amount of \$163,230.59 (ex GST) for materials prepayment, site establishment, sewer line cleaning and CCTV; however, at the time of writing this report no CCTV footage has been provided to Council. The materials for which pre-payment was given were scheduled to be delivered direct to Council's depot but are yet to be received. While Wilmot Civil gave Council a letter of lien over the materials as a condition of pre-payment, as Wilmot Civil is now in voluntary administration and the materials have not been delivered, Council is an unsecured creditor.

BACKGROUND

Council has extensive sewer main infrastructure that is required to be maintained and renewed on a maintenance schedule based on the design life of products used as well as the asset condition. Sewer main rehabilitation requires cleaning of sewer pipes, CCTV to determine asset condition and then the pipes are relined in situ with minimum disturbance to customers.

COUNCIL IMPLICATIONS

Budget/Financial

The 2022/2023 sewer relining budget is \$1,500,000 from FP910016 (Sewer Rehabilitation Relining). Expenditure to date on sewer relining (including Council staff costs) is \$247,636.37 (ex GST), leaving an available budget of \$1.25 million; as this is a schedule of rates contract payment will be based on actual quantities of cleaning, CCTV and relining.

Council staff will undertake administration of this Contract.

Asset Management

Relining of sewer mains renews the assets and is identified in the Sewerage Asset Management Plan as renewal work. As part of the revaluation of the sewer network a significant CCTV program was undertaken in 2020/21 which assisted in identifying sewer mains which needed relining. The relining is based on sewer mains identified as Condition 4 and 5.

Policy and Regulation

The original tendering process followed is consistent with the requirement of the Local Government Act and Regulation and Council's Sustainable Procurement Policy – Supporting Local Business.

Consultation

N/A

Legal and Risk Management

The sewer relining program will require the contractor to enter some private properties in order to access manholes. The contractors are required to have appropriate Covid 19 safety plans.

Climate Change

Not applicable to this tender.

ITEM 07.23.065 RFT22/43 DOG PARK CONSTRUCTION CORCORAN PARK ON CROWN LAND

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Senior Parks & Recreation Officer, Rachele Passmore	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	A. Tender Recommendation Report (RFT22/43) (Confidential)	

SUMMARY

Council received Bushfire Local Economic Recovery Funding (BLERF) to regenerate and remediate the former landfill site as well as the construction of a dog park at Corcoran Park, Grafton. Council is the Crown Land Manager of Corcoran Park (Reserve 93708) and the owner of Property No 108812. A tender was issued for the construction of the dog park and associated infrastructure however is recommended to not accept tenders as those received were beyond the project budget and to negotiate on scope with one of the tenderers.

OFFICER RECOMMENDATION

That Council;

1. decline to accept the tender offers for RFT 22/43 Dog Park Construction Corcoran Park Public as the tenders received were higher than anticipated and greater than the project budget allocation.
2. not invite fresh tenders, as it is considered that inviting fresh tenders would not attract additional suitable vendors over and above those that have responded to this tender.
3. delegate to the General Manager to enter negotiations with any person with a view to entering into a contract on terms that are appropriate in relation to the subject matter of the tender.
4. delegate to the General Manager to negotiate, execute, and administer the contract relating to the tender.
5. receive a report following the outcome of the negotiations once complete.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

Objective We will have communities that are well serviced with appropriate infrastructure

KEY ISSUES**Bushfire Local Economic Recovery Fund (BLERF)**

This project is fully funded through BLERF and is required to be completed by 31 July, 2023 under the funding agreement.

Tender Evaluation

The tender submissions received exceed the available budget for the project. An Opinion of Probable Costs (OPC) was completed by the designer prior to tender, however both submissions were above this limit. Further information is available in the finance section.

It is recommended to review the project scope and enter into negotiations (with any person) including Boyds Bay Landscaping Services Pty Ltd who scored the highest in the non-price criteria.

BACKGROUND

Bushfire Local Economic Recovery Fund (BLERF)

This project is fully funded through BLERF and includes the regeneration and remediation of the former landfill site, bulk earthworks and the construction of a fenced dog park as well as an access road, viewing areas and a carpark. The project delivery is aiming to complete by June 2023 however if required a project variation may be submitted and likely approved based on similar BLERF projects.

A Review of Environmental Factors (REF) has been completed in addition to a Detailed Site Investigation (DSI) to inform the design and regenerate the former landfill site. Due to the design, capping, landscape inclusions and light infrastructure, there will be no impact the former landfill site.

The project is expected to positively activate and landscape an otherwise disused space and provide a suitable and safe space for the first fenced dog park in the Clarence Valley.

COUNCIL IMPLICATIONS

Budget/Financial

The available budget for the tender is \$845,000, Financial Project 530270 (Corcoran Park Regeneration & Dog Park). A Quantity Surveyor undertook a cost estimate based on the developed design to verify the project budget.

The price submitted by Boyds Bay Landscaping Services Pty Ltd is significantly higher than the available budget. It is recommended to review the project scope and enter into negotiations with any person (whether or not the person was a tenderer).

There is strong confidence within the project development team that the negotiations will reduce the price to fit within the available budget.

Asset Management

The Corcoran Park Dog Park will include new infrastructure which will be added to Council's existing Asset Management Plans and maintenance programs.

Policy and Legislation

Consultation

Internal consultation has occurred with Council's Civil Services, Strategic Infrastructure, Watercycle and Open Spaces teams. Council Native Title Manager has also provided an assessment and the Planning team has provided planning requirements. External consultation has included correspondence to Crown Lands, and liaison with the local dog clubs and the adjoining neighbour, the Grafton Dragon Boat Club.

Legal and Risk Management

A Native Title Assessment has been completed and advice received from Council's Senior Strategic Planner (Public Land/Native Title).

Climate Change

N/A

8. CONFIDENTIAL BUSINESS**OFFICER RECOMMENDATION**

That Council move into closed session to consider the following items in accordance with the Local Government Act 1993:

1. 08.23.004 OSF - Clarence Coast Holiday Parks Management Contracts - 10A(2) (c) *The report contains information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business*

ITEM 08.23.004 OSF - CLARENCE COAST HOLIDAY PARKS MANAGEMENT CONTRACTS

Meeting	Council	18 April 2023
Directorate	Works & Civil	
Prepared by	Coordinator Holiday Parks, Maryanne Bristow	
Reviewed by	Director (Works & Civil), Jamie Fleeting	
Attachments	Nil	
CONFIDENTIAL	<i>The General Manager advises that the following matter be dealt with in Closed Session as the matter and information are confidential in accordance with the Local Government Act 1993 Section 10A(2) (c) The report contains information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business</i>	

9. QUESTIONS WITH NOTICE

Nil

10. LATE ITEMS OF BUSINESS AND MATTERS ARISING**11. CLOSE OF ORDINARY MEETING**