

Ordinary Council Meeting

Business Paper

Maclean - 19 December 2023 - 3:00pm



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11 CLOSE OF ORDINARY MEETING

5. MAYORAL MINUTES**ITEM 05.23.013 MAYORAL MINUTE
GRAFTON BASE HOSPITAL REDEVELOPMENT**

Meeting	Council	19 December 2023
Submitted by	Cr Peter Johnstone	
Attachments	Nil	

SUMMARY

An updated Clarence River Flood Model was adopted by Council at the October 2023 Ordinary meeting. This has resulted in an increase of the probable maximum flood level (PMF) across parts of the Clarence Valley, including Grafton.

In response, NSW Health Infrastructure has advised that as it works to understand any impact of the updated flood model on the Grafton Base Hospital redevelopment project, consultation with staff, local community and stakeholders has been temporarily paused.

PROPOSED MOTION

That Council

1. write to the NSW Premier, the Hon. (Chris) Christopher Minns, MP and the Hon. Ryan Park MP, Minister for Health and Minister for Regional Health:
 - a. seeking an urgent meeting to confirm that the redevelopment of the Grafton Base Hospital will proceed as planned and that the redevelopment remains a priority for the NSW Government,
 - b. confirming Clarence Valley Council and the local community's strong support for the proposed redevelopment.
 - c. thanking the NSW Government for their ongoing commitment to improving health services in the Clarence Valley
2. write to the State Member for Clarence, Richie Williamson MP:
 - a. advising of Council's and the community's concerns about the "project pause"
 - b. providing a copy of the letter to the NSW Government for their information.
3. write to the Federal Member for Page, Kevin Hogan MP advising of the situation.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

BACKGROUND

The Grafton Base Hospital Redevelopment will improve capacity and models of care by providing contemporary spaces and associated clinical and non-clinical support services in a secure and safe environment for both patients and staff.

The NSW Government has committed \$263.8 million to redevelop the Grafton Base Hospital.

Clarence Valley Council staff have worked with Health Infrastructure about planning matters to assist in the Grafton Base Hospital redevelopment. This has included advice about Council's updated Clarence River flood model, which was adopted by Council in October 2023.

In response, NSW Health Infrastructure has advised that as it works to understand any impact of the updated flood model on the Grafton Base Hospital redevelopment project, consultation with staff, local community and stakeholders has been temporarily paused.

Both the Grafton Base Hospital Community Committee and the local community have serious concerns about the impact of the temporary pause of hospital redevelopment project, with the Committee writing to the Mayor, General Manager and senior Planning staff seeking urgent intervention – see below.

The Grafton Base Hospital redevelopment is a state significant infrastructure (SSI) project. Clarence Valley Council does not have an assessment role or determine a flood planning level for SSI projects.

Council staff will continue to treat any requests for advice or information from Health Infrastructure with the highest of priority.

Grafton Base Hospital – Upgrade NSW Health Department Capital Works Item \$263 mission Project placed on hold.

To: Clarence Valley Council Mayor (CVC), General Manager, Planning Division: Adam Cameron and Murray Lane

We are members of the Grafton Base Hospital Community Committee (GBHCC) with focus for many years on our hospital's redevelopment and have communicated with many levels of Health and government plus the community.

We would like to arrange an urgent meeting to discuss the Lower Clarence Flood Model Update 2022 report recommendations; and how the CVC can assist in explaining to NSW Health Infrastructure and the Minister the intent of this document and the flood level they should be working to. We would also request that we provide a deputation at the next scheduled Clarence Valley Council meeting if the issue is not resolved prior to that meeting.

The Executive summary of the report Table 1 identifies several scenarios, and it appears NSW Health Infrastructure have taken the extreme flood level as the level they should be designing to. It also appears that this report has triggered a hold on the proposal which is significantly detrimental to the delivery of Health Services to this region; therefore, it is important that we have clarification on the flood levels and that advice be given to NSW Health on how to proceed.

The BMT (OFFICIAL) report Executive Summary refers to flood events since 2009 and climate change modelling encompassing "worse case" and "extreme" scenarios in which river levels may rise to 13.58 metres at the Grafton Prince Street gauge. The Annual Exceedance Probability (AEP) is a relevant metric to the report and page 29 terminology describes "Rare and Extreme Floods" as "typically beyond a 0.05% or a 1 in 2,000 year AEP flood." Page 30 also refers to an AEP of 1 in 100,000 year event.

Whilst we don't deny the possibility of such an extreme event occurring, planning infrastructure to avoid such potential eventuality would disqualify most public buildings, and therefore in our opinion is impractical and almost irrelevant.

Given the GBH current inability to provide adequate services to our community, we believe it is critically important that Council make urgent representations to the Health Minister in writing so the minister is aware of the extremes in this report, and that the GBH redevelopment should not be unreasonably "halted" allowing the project to be completed by 2030 as shown in the NSW State Budget.

Please note: Representatives of local media have made enquiries of us as to an interview on Grafton Radio 103.1FM on 4 December 2023 wherein the CEO of Northern Rivers Area Health reportedly stated that [GBH] "planning has been halted due to the council flood plan." We understand the comment referred to the Lower Clarence Flood Model Update 2022. This comment understandably has caused considerable anxiety and concern in the public arena and in our opinion needs perspective.

Regards

Grafton Base Hospital Community Committee
Ron Bell, Ray Smith, Des Harvey and Phil Belletty

6. NOTICES OF MOTION**ITEM 06.23.017 NOTICE OF MOTION
MACLEAN COURT HOUSE**

Meeting	Council	19 December 2023
Submitted by	Cr Debrah Novak	
Attachments	Nil	

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

SUMMARY

Without notice the NSW Government has closed down the Maclean Courthouse with the exception of four court sitting days per month.

This has restricted services and justice for many people living in the local area of the Lower Clarence who will now have to incur costs to travel to either Grafton or go online for their legal answers.

This closure also places undue stress and workloads on local solicitors who are now acting as 'front of house' for Maclean Court House services because they are closed most of the time.

Solicitors can't access files for their court cases prior to sitting days, waiting times have increased for information, advice for domestic violence victims is restricted, elderly are disadvantaged due to travel costs and face to face

The Maclean Court House has just finished a yearlong refurbishment program to be shut down to just four sitting days per month.

PROPOSED MOTION

That Council write to Clarence State MP Richie Williamson and ask him to advocate to the NSW Attorney General Michael Daley for the reopening of the Maclean Court House to its previous five days a week.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

BACKGROUND

The previous NSW Government tried to shut down Macksville Court House without success in 2018.

The NSW Government in 2023 has reduced its service across the Northern Rivers in Maclean, Casino and Kyogle.

It appears justice in a regional setting is being minimised for cost cutting reasons.

COUNCIL IMPLICATIONS**Budget/Financial**

Nil

Asset Management

N/A

Policy and Legislation

N/A

Consultation

Local Clarence Solicitors

Legal and Risk Management

N/A

Climate Change

N/A

GENERAL MANAGER COMMENT

No comment required.

ITEM 06.23.018 NOTICE OF MOTION CHRISTMAS DECORATIONS

Meeting	Council	19 December 2023
Submitted by	Cr Debrah Novak	
Attachments	Nil	

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

SUMMARY

Christmas bells, tinsel, reindeers, and fairy lights have started appearing across many front yards of Clarence Valley.

For the past seven years the same question has been asked by our community where are the CBD Christmas lights and whose job is it to organise the tree and tinsel.

This Notice of Motion is an official attempt to establish a set of guidelines for those interested in lighting up their CBD any time of the year.

PROPOSED MOTION

That Council

1. call for an Expression of Interest (EOI) from interested stakeholders to participate in a focus group to establish a set of guidelines for main street Christmas Decorations across the Clarence Valley.
2. call for an Expression of Interest (EOI) from interested stakeholders who would like to officially partner with Clarence Valley Council to fund Christmas decorations across the Clarence Valley.
3. place this matter on CVC's online discussion portal Clarence Conversations for ideas and feedback till March 2024
4. appoint a Councillor to be the delegate on this focus group.
5. bring this matter back to a Council workshop in April 2024.
6. bring a report back to Council no later than April 2024 General Council meeting.

LINKAGE TO OUR COMMUNITY PLAN

Theme Society

Objective We will have proud and inviting communities

BACKGROUND

At this time of year there appears to be a lot of confusion as to who is responsible for creating and funding the visual festive spirit across the Clarence Valley.

Hopefully this formal conversation will provide guidelines for our community and interested parties to either establish their own decorations or partner with community groups to create a festive atmosphere and who has the responsibility of doing so.

COUNCIL IMPLICATIONS

Budget/Financial

At this point none but maybe further down the track.

Asset Management

N/A

Policy and Legislation

N/A

Consultation

Facebook Conversation on Debrah Novak FB Page 1st December, 131 Comments

Legal and Risk Management

N/A

Climate Change

N/A

GENERAL MANAGER COMMENT

GM – While possibly meritorious this activity would require a reasonable amount of staff time to coordinate and consideration would need to be given to which Operational Plan activities allocated to the Community Engagement team should be deferred to allow focus.

Opportunity does exist for this matter to consider inclusion in the draft 2024/2025 Operational Plan to be undertaken in the first quarter of the financial year (July-September), which would still allow for delivery in December 2024, pending sponsorship and/or some other funding arrangement being confirmed.

7. REPORTS

OFFICE OF THE GENERAL MANAGER

ITEM 07.23.226 LGNSW ANNUAL CONFERENCE 2023

Meeting	Council	19 December 2023
Directorate	General Manager	
Prepared by	Cr Steve Pickering; Cr Allison Whaites; Cr Karen Toms; Cr Greg Clancy	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	Nil	

SUMMARY

The report is tabled in accordance with item 6.7.5 of the Councillor Expenses and Facilities Policy.

OFFICER RECOMMENDATION

That Council note the information provided by Cr Allison Whaites, Cr Karen Toms, Cr Steve Pickering and Cr Clancy after attending the 2023 Local Government Annual Conference.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

The LGNSW conference was hosted by the City of Parramatta and attendees were welcomed to the lands of the Dharug clan of the Burramattagal peoples by Uncle Graham Davis King from Deerubbin Local Aboriginal Land Council. Parramatta is in the heart of Greater Sydney. Their economy is the second largest in NSW, worth \$32.3 billion.

The conference started with a site visit to PHIVE. Parramatta Council's new building. 5 Parramatta Square is one building of seven in Parramatta Square and cost \$136 million. It is a destination for community, culture, council services, including their library, council chamber, customer contact centre and visitor services to name a few. It is an impressive building in many ways which include sustainability credentials with net zero carbon from day one.

Councillors Greg Clancy, Steve Pickering, Karen Toms and Allison Whaites attended LGNSW annual conference 12-14 November and are all voting delegates. Attendance at conferences provide Councillors a vastly different experience of professional development in comparison to councillors' professional development undertaken in line with legal requirements.

Conference delegates discussed key local government issues, debated motions submitted by fellow councils to inform the LGNSW advocacy agenda for the year ahead, and voted in LGNSW's biennial election for the President and Board Directors. This year's conference was attended by a record number of delegates with 132 motions on the agenda, only 93 of which were dealt with due to time constraints.

Local Government NSW conferences include opportunities to network with councillors from across the State, meet, listen, and learn from Ministers, Shadow Ministers, and subject experts across a vast range of topics of interest to local government.

This year's conference program included forums and opportunities for questions and answers on a broad range of subjects. A positive change from the 2022 conference workshops held at the same time in different locations to forums this year in the one location, allowing delegates to attend the entire conference program.

Clarence Valley Council submitted the following motions,

- Increasing the state governments pensioner rate rebate.
- Manufacturers to declare carbon emissions for building products.
- Review of 248 and s249 of the Local Government Act

Only one of Clarence Valley Council's three motions was debated (carried). The other two are to be voted on by the board.

Further details regarding all motions are available on the following link.

[LINK TO MOTIONS](#)

A precis of the keynote speakers and panel members of the various Q&A Forums.

Towards a sustainable road funding model for local government

Marions Terrill

Transport and Cited Program Director Grattan Institute

Financial Sustainability for Councils,

Peter Tegart Always-Thinking Advisory and Facilitator

Carmen Donnelly PSM Chair of IPART (Independent Pricing and Regulatory Tribunal), Dr Amanda Cohn MLC Greens Spokesperson for Local government, David Mehan MP Parliamentary Secretary for the Treasurer.

Counter Foreign Interference Partnerships in Local Government

Ky Blackman First Assistant Secretary, Counter Foreign Interference Co-ordinator Centre at the Department of Home Affairs.

www.asio.gov.au/director-generals-annual-threat-assessment=2023.

The Future of Local Government Workforce Solutions

Mark McCrindle Tig Armstrong Project Manager, Work + Stay Helen McCabe Managing Director, Future Women Jane Spring AM Disability Council NSW

Outcomes from Significant Local Government-Related Investigations

The Hon Helen Murrell Sc, Commissioner NSW Independent Commission Against Corruption (ICAC)

ALGWA (NSW)

Julie Inman Grant, Federal sSafety Commissioner was ALGWA (NSW) special guest at their breakfast on the last day of conference. The nature of online abuse varies greatly. Commissioner Grant shared many sobering facts on the impact of online abuse of women, both professionally and personally.

One comment from a victim "*the only option to stop this abuse is to stop being a public figure-they'll pick on someone else who's more visible or more successful*".

Online abuse in a work context, 1 in 3 women have experienced online abuse. The abuse is higher for women with a public online and/or media profile, women with a disability, younger women and those who identify as LGBTIQ.

Councillors, Pickering, Toms, Whites and Clancy sincerely thank Council for the opportunity to represent Clarence Valley Council.

BACKGROUND

Approval for Cr Allison Whaites, Cr Karen Toms and Cr Steve Pickering to attend this conference was provided by Council at its Ordinary Meeting on 13th December 2022.

COUNCIL RESOLUTION - 07.22.283a

Johnstone/Toms

That Council

- 1. Nominate the following councillor(s) to attend the following conferences being held in 2023:**
 - a. Joint Coast to Coast & NSW Coastal Conference 2023 – Cr Clancy**
 - b. National General Assembly & Regional Forum – Cr Tiley**
 - c. Australian Local Government Women's Association Conference (ALGWA) - Cr Whaites**
 - d. LGNSW Annual Conference- Crs Whaites, Pickering, Toms, Clancy, Tiley.**

Voting recorded as follows

For: Clancy, Day, Johnstone, Novak, Pickering, Smith, Tiley, Toms, Whaites

Against: Nil

CARRIED

COUNCIL IMPLICATIONS**Budget/Financial**

Attendance at conferences and seminars is a component of the Councillors' Professional Development plans. \$30,000 is available in the budget this year for Councillors' Professional Development.

Asset Management

N/A

Policy and Regulation

Councillor Expenses and Facilities Policy V16.0

Consultation

N/A

Legal and Risk Management

N/A

Climate Change

N/A

ENVIRONMENT & PLANNING

ITEM 07.23.227 DA2020/0729 - 86 LOT SUBDIVISION AND RETAIL PREMISES INCLUDING SHOPS AND FOOD AND DRINK PREMISES (PUB) - BROOMS HEAD ROAD, GULMARRAD

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Acting Coordinator Development Services, James Hamilton	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	<p>A. DA2020-0729 - Proposed Plans (Separate Cover) ⇒</p> <p>B. DA2020-0729 - Biodiversity Development Assessment Report (Separate Cover) ⇒</p> <p>C. DA2020-0729 - Revised Engineering Services Report (Separate Cover) ⇒</p> <p>D. DA2020-0729 - Original Statement of Environmental Effects (Separate Cover) ⇒</p> <p>E. DA2020-0729 - Combined Submissions (first notification) (Separate Cover) ⇒</p> <p>F. DA2020-0729 - Combined Submissions (second notification) (Separate Cover) ⇒</p> <p>G. DA2020-0729 - Response from Coffs Clarence Police District (Confidential)</p> <p>H. DA2020-0729 - Section 4 15 Assessment (Separate Cover) ⇒</p> <p>I. DA2020-0729 - Draft Schedule of Advices and Conditions (Separate Cover) ⇒</p>	

SUMMARY

<i>Applicant</i>	Newton Denny Chapelle
<i>Owner</i>	Allycass Developments Pty Ltd
<i>Address</i>	Brooms Head Road GULMARRAD NSW 2463 being Lot 1 DP 1199142
<i>Submissions</i>	First Round – 21 submissions (seventeen against and four in favour) Second Round – 10 submissions (eight against and two in favour)

Development Application DA2020/0259 seeks approval for an 86 lot subdivision and retail premises including shop and food and drink premises (pub) at Brooms Head Road, Gulmarrad being Lot 1 DP 1199142.

The proposed development was advertised and notified in accordance with the Community Participation Plan on two (2) occasions. A total of 31 submissions were received during the exhibition period for the proposal which raised concerns regarding the impacts to the environment, amenity, the suitability of the development and inadequate services being available. The matters raised are discussed in detail in the Key Issues section of this report.

The application is referred to Council for determination due to the public interest in the proposal. The report provides an assessment of the application and a recommendation for Council's consideration.

OFFICER RECOMMENDATION

That Council

1. support a variation to Clause F2 Number of Car Parking Spaces of the Business Zones Development Control Plan 2011 to accept a shortfall of 114 car spaces.
2. approve Development Application DA2020/0729 subject to the draft Advices and Conditions contained in Attachment I.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Site Description

The site comprises an area of 12.17 hectares of R1 General Residential and B1 Neighbourhood Centre (now E1 Local Centre) zoned land under the *Clarence Valley Local Environmental Plan 2011* (the LEP). The site is legally described as Lot 1 DP 1199142, Brooms Head Road Gulmarrad. The site is vacant and relatively flat, with a slight fall away from the eastern boundary. The site is located in an existing residential locality within the Gulmarrad Urban Release Area. The adjoining lot to the south has been approved for a 250 dwelling manufactured home estate, also within the urban release area. The subject site is not mapped as flood prone and is not identified as bushfire prone.

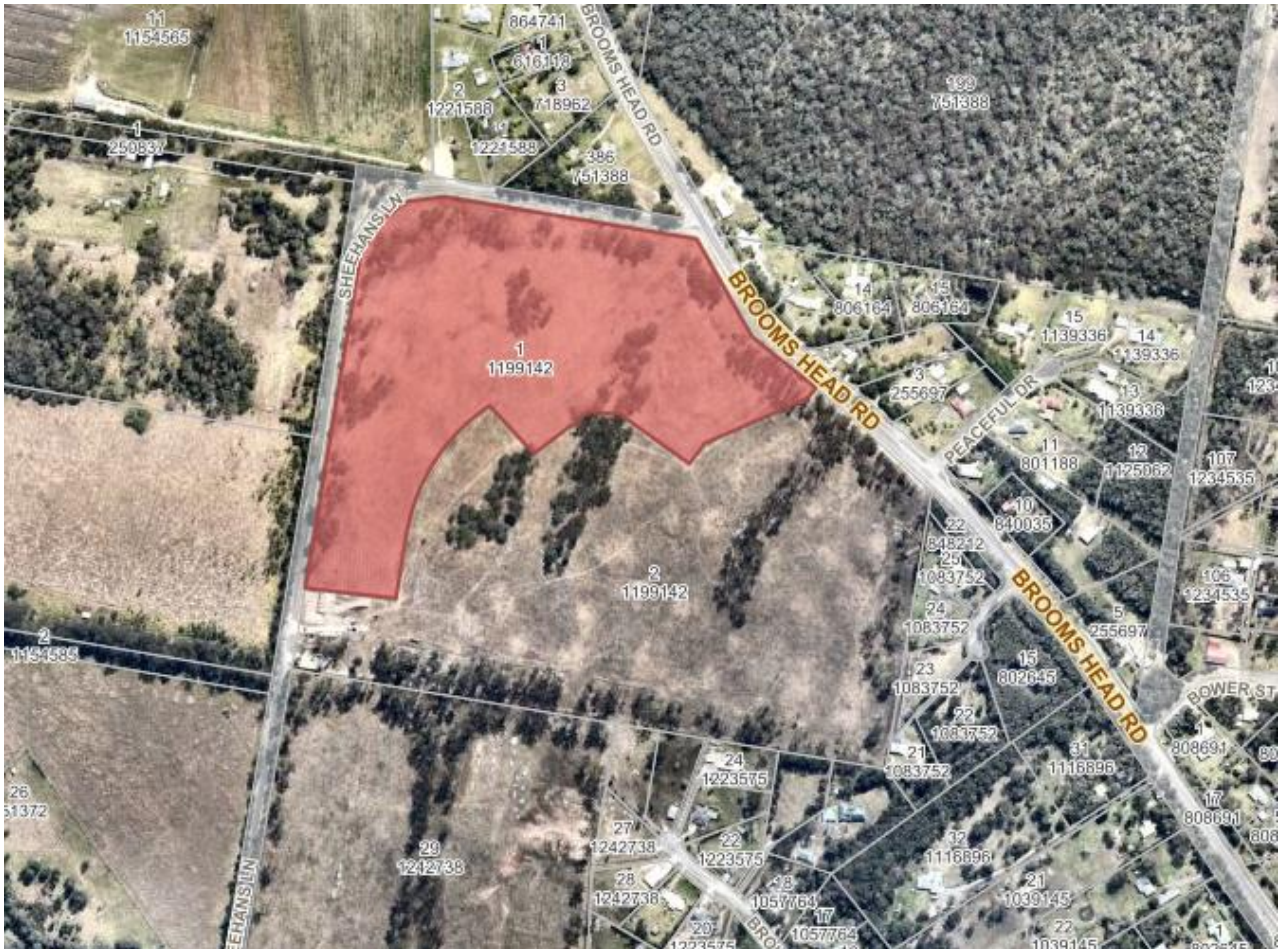


Figure 1: Aerial view of the subject site highlighted red

Proposed Development

The Applicant is seeking development consent for the following, refer to **Attachment A** for proposed plans and Figure 2 and 3 below. The proposed development is to occur over 5 stages as detailed below, refer to **Attachment A**.

Stage 1 – two lot subdivision to create one (1) lot containing the commercial zoned land and the other lot all the residential zoned land.

Stage 2 being the proposed retail premises with the main general features:

- 1 x shop and ancillary storage to operate as a supermarket (Tenancy 7 and 8);
- Seven (7) speciality shops (Tenancies 1 – 6 and 9);
- Two (2) x first floor tenancies to be utilised for retail premises (shop);

- 1 x food and drink premises (pub) including drive through bottle shop, restaurant, function room, playground and alfresco areas. It is proposed to operate the pub between 10.00am to 10.00pm Sunday to Thursday and 10.00am to 12.00am Friday and Saturday
- 168 car parking spaces;
- Loading zones; and
- Landscaping.

Stages 3 - 5 of the proposal involves the subdivision of the land into 86 allotments. The staging plan shows that the open space allotment (lot 83) will be created upon release of Stage 3 i.e. the first stage of residential lots. The proposed lot layout comprises the following general features:

- 1 x drainage reserve;
- 1 x open space allotment of approximately 6,600m² combined including an area of active and passive open space, preservation of existing mature vegetation and linkage to the footpath network on Brooms Head Road (proposed Lot 83);
- 82 residential allotments ranging in areas from 450m² – 1,389m² (proposed lots 1 - 82); and
- 1 x residue allotment as a future residential development lot (proposed Lot 84).

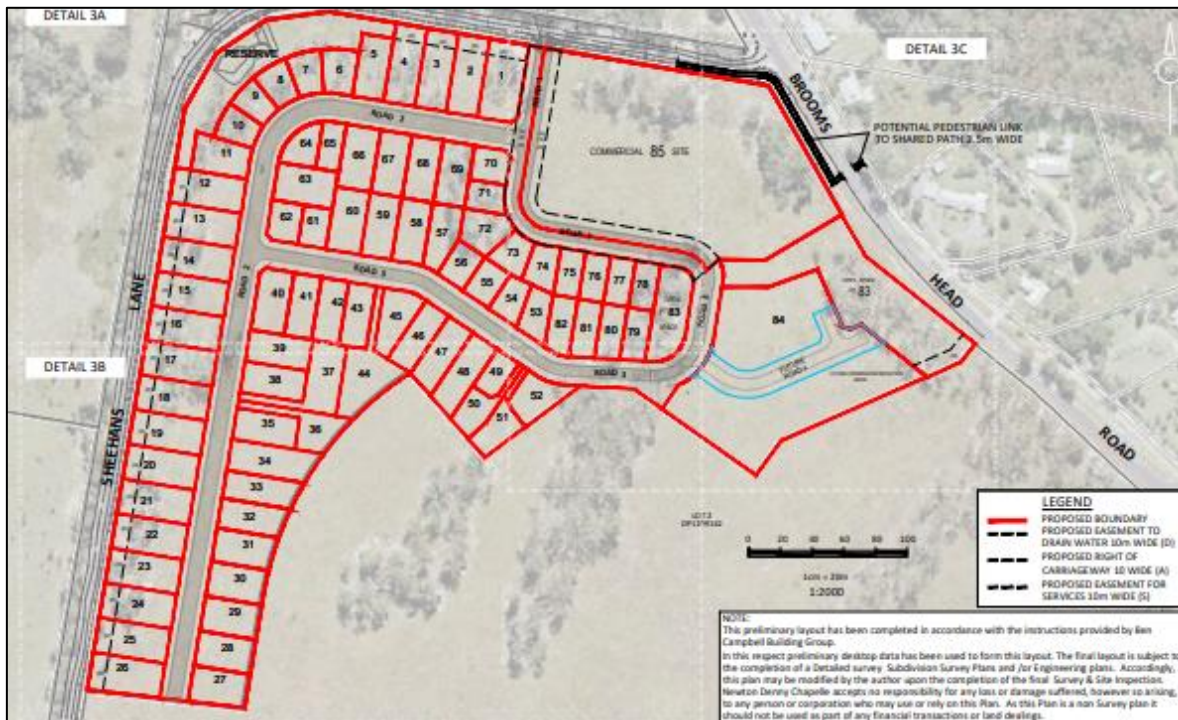


Figure 2: Proposed subdivision plan



Figure 3: Proposed commercial development

Assessment Summary

Planning Controls

The site comprises an area of 12.17 hectares of R1 General Residential and B1 Neighbourhood Centre (now E1 Local Centre) zoned land under the LEP. The issue of permissibility of the commercial development was raised in several submissions.

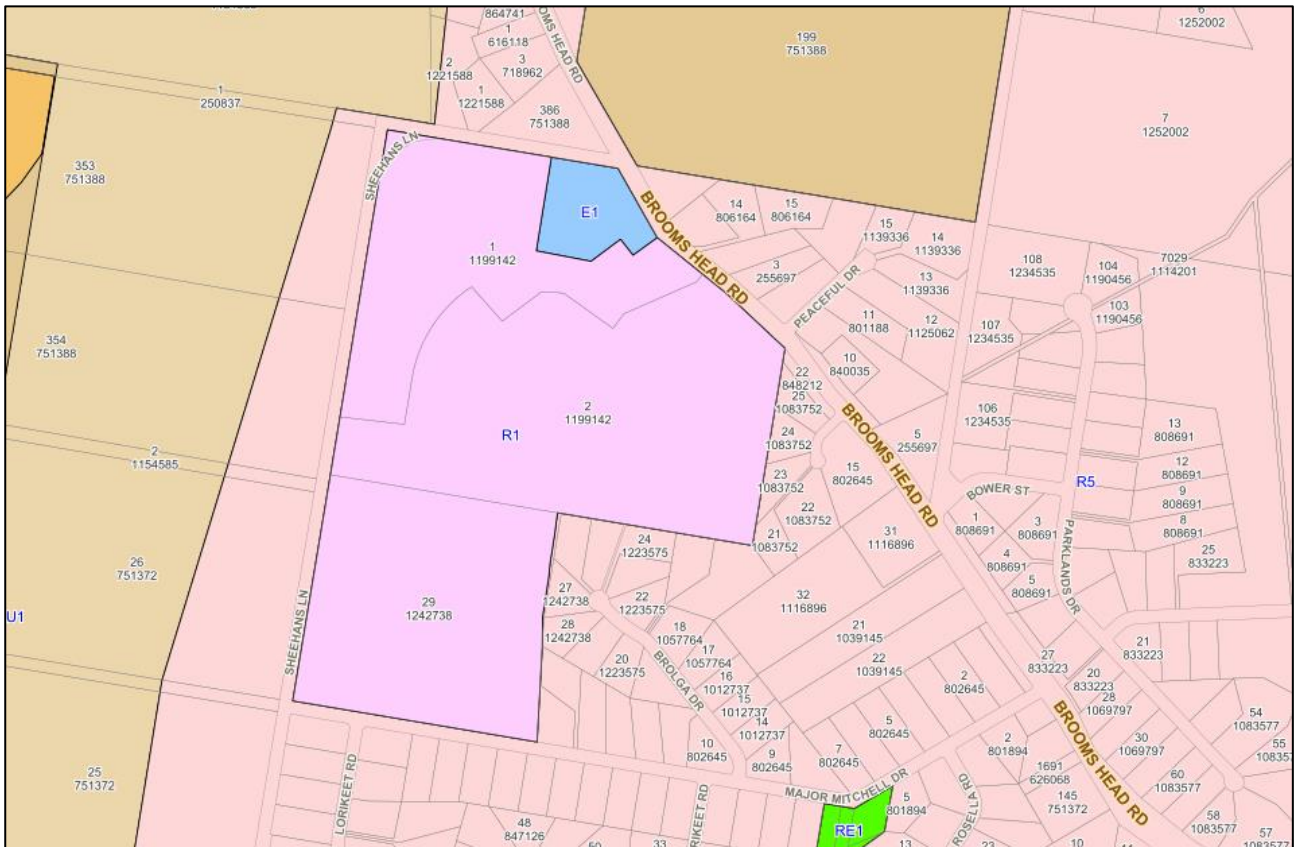


Figure 4: Aerial view of relevant zoning and subject site in context of the urban release area

The proposed use does not fall under the prohibited uses of the B1 Neighbourhood Centre zone. The development of the B1 zoned land is defined by the parent definition of a ‘retail premises’ under the LEP. Retail premises includes a ‘food and drink premises’ (the pub) and ‘shops’ which are both defined below. This is an open clause, meaning that due to the fact that ‘food and drink premises’ and ‘shop’ are not listed anywhere, it falls under ‘any other development not listed in item 2 or 4’. Therefore by virtue, the development of a pub and shops are permissible with consent.

food and drink premises means premises that are used for the preparation and retail sale of food or drink (or both) for immediate consumption on or off the premises, and includes any of the following—

- (a) a restaurant or cafe,
- (b) take away food and drink premises,
- (c) a pub,
- (d) a small bar.

Note—

Food and drink premises are a type of **retail premises**—see the definition of that term in this Dictionary.

shop means premises that sell merchandise such as groceries, personal care products, clothing, music, homewares, stationery, electrical goods or the like or that hire any such merchandise, and includes a neighbourhood shop and neighbourhood supermarket, but does not include food and drink premises or restricted premises.

Note—

*Shops are a type of **retail premises**—see the definition of that term in this Dictionary.*

The objectives of the R1 General Residential Zone are as follows:

- *To provide for the housing needs of the community.*
- *To provide for a variety of housing types and densities.*
- *To enable other land uses that provide facilities or services to meet the day to day needs of residents.*

The objectives of the B1 Local Centre zone are as follows:

- *To provide a range of small-scale retail, business and community uses that serve the needs of people who live or work in the surrounding neighbourhood.*
- *To reinforce the neighbourhood centres of Coutts Crossing, Glenreagh, Lawrence and Ulmarra as the locations for commercial premises.*
- *To minimise conflict between land uses within the zone and land uses within adjoining zones.*
- *To enable other land uses that are compatible with and do not detract from the viability of retail, business and community uses within the zone.*

The proposed subdivision and commercial premises are permissible with consent and are consistent with the above objectives. The development will provide suitable size residential lots able to accommodate a diverse range of housing types to meet the needs of the community. The inclusion of the open space lots will provide for the day to day needs of the Gulmarrad community and is compatible with the adjoining land uses. The commercial premises offers a range of small-scale business uses to serve the broader community and will enable the Gulmarrad and Townsend community to access services, particularly in times of flood when unable to travel to Maclean or Yamba. The commercial site is compatible with the surrounding environment, subject to appropriate mitigation measures as discussed in detail below.

The proposed development has been assessed having regard to the relevant desired outcomes and prescriptive requirements within the LEP, Residential Zones Development Control Plan (the Residential DCP) and Business Zones Development Control Plan (the Business DCP). The proposal has demonstrated compliance with objectives and relevant performance requirements of the planning controls with the exception of the provision of car parking for the commercial site which is discussed below. A full assessment is detailed in the Section 4.15 Assessment (**Attachment H**).

Part F Parking and Vehicular Access Controls (under Business DCP)

The car parking facilities will accommodate trips attracted by the tavern (pub), supermarket and retail spaces. Accessible parking spaces have not been identified on the architectural plans of the commercial development however, these are required to be provided by conditions of consent. The orientation of the carpark promotes the safety of pedestrians and connects efficiently to the proposed road networks.

Assessment of Parking Generation

The proposed shops (including the bottle shop located in the pub) have an overall Gross Floor Area of approximately 4,300m² which is inclusive of back of house and storage areas that are likely to be included with the future use of each premises. In regard to the pub, the following approximate floor areas are proposed:

- Licensed Public floor Area (i.e. Main bar, sports bar and Gaming rooms) – 400m²;
- Restaurant and Deck – 800m²;
- Function room – 350m².

For retail premises, the Business DCP requires 1 space per 30m². The Applicant details the parking calculation for the pub as follows being:

- 1 space per 4m² of licensed public floor area,
- 1 space per 30m² of restaurant/café,
- 1 space per 30m² for the bottle shop; and
- 1 space per 30m² has been applied to the function room.

The retail premises require 143.3 car parks and the tavern will generate a further 138.2 spaces, being a demand of 282 car parking spaces. The proposed commercial development provides for a total of 168 car parking spaces on-site, a shortfall of 114 car spaces.

The Applicant has sought a variation to reduce the number of car parks which is considered warranted for the following reasons:

- The Tavern will provide at least one courtesy bus to transport patrons to and from the site;
- The busiest times for the Tavern are typically after hours when the shops are closed; and
- The Tavern is within close proximity for people to walk to the site.

Assessment:

The assessment of the retail premises (shops) parking generation by the applicant is concurred with by Council staff. However, the assessment of the pub, the 1 space per 4m² of licensed public floor area could be applied to the whole premises including the restaurant and function room given that the pub is a single premises and is a defined land use in Table F1 of the Business DCP. This would increase the parking demand to 387.5 parking spaces, a shortfall of approximately 360 parking spaces based on this calculation.

For this development the predominant parking generator of the development is the pub. Clause F3 of the DCP sets circumstances and where consideration of parking variations can be considered. Matters for consideration include the peak demand being outside of core business hours (8.30am – 5.30pm), location and type of development.

The approach taken by the applicant is pragmatic in assigning different rates to each land uses within the pub, this approach has been used in other similar developments of licensed premises to provide a more appropriate parking demand of the development. In similar scenarios including the Yamba Tavern (refer Item 6b.21.079, 26 October 2021), a parking study was completed and was estimated that of the 146 car spaces provided, the maximum likely occupation of parking was approximately 60% given the high use of the courtesy bus and other modes of transport. It has been demonstrated previously that actual usage of parking for pubs is considerably lower than what the Business DCP requires.

The use of the land to provide car parking to be compliant is considered an inefficient use of commercial zoned land or onto the adjoining residential land. The provision of parking to this scale would also adversely impact on the character and amenity of the development, entry into Gulmarrad and would create a large heat mass. Further, as detailed by the applicant there are many alternatives to driving including the use of a courtesy bus, walking, and with drink driving laws, people rely on other modes of transport other than driving. A drop off area is also available at the main entry to the pub. The developer will provide a pedestrian footpath network which will link in with existing infrastructure and promote the use of these facilities to access the site.

Taking into account the different land uses proposed being shops and pub, typically the peak demand for each use will be offset, i.e. the pub will be busier outside the core business hours of the other shops proposed. On balance, the proposed car parking provision is adequate to service the commercial area and users of the adjacent reserve as it has been assumed that future. Council needs to resolve if the proposed reduction in available car parking is acceptable. The recommendation is that the proposed car parking arrangement and numbers are accepted given the discussion above, and noting the recommended conditions require provision of cycle facilities and courtesy bus services (provided by pub).

Issues Raised in Submissions

The application was advertised and notified to adjoining and nearby landowners in accordance with the requirements of the adopted Community Participation Plan. Council received 21 submission(s) during the first exhibition period between 26 November to 18 December 2020 and a further 10 submissions during the second exhibition period between 6 October to 23 October 2023 to the proposal during the exhibition period. Refer to **Attachments E and F** for submissions. The second exhibition period was undertaken due to receiving additional information relating to the proposed development which has resulted in amendments to the application. The key change was an increase to the number of lots in proximity to the commercial area, stormwater infrastructure, provision of open space and other minor changes to the proposed development. To ensure the community was aware of the amended development application and were provided an opportunity to make any further submissions or update previous submissions made. These key matters raised in objections are discussed below with a full assessment detailed in the Section 4.15 Assessment (**Attachment H**)

Compatibility with the existing Gulmarrad Locality

The site is within the Gulmarrad Urban Release Area (GURA) which was part of the Maclean Urban Catchment Local Growth Management Strategy 2011 which was adopted for the site in November 2011. The site was rezoned from 1 (r) Rural Residential to 3 (b) Neighbourhood Centre and 2 (d) General Residential under the former Maclean Local Environmental Plan 2001. The strategy outlines key strategic outcomes for subsequent development of the site including the provision of parkland and open space, neighbourhood business district

and residential areas with vehicular access connections. This application has demonstrated consistency with the strategy for Gulmarrad.

The GURA is currently undergoing a rapid transformation from a managed grassland and woodland area to a more built up residential and commercial area. The proposed subdivision will result in the provision of lots suitable for residential development and community facilities consistent with the character of other residential living zones and as envisaged by the rezoning of the land. The development does not have to adhere to a minimum lot size, as there is none specified in the LEP for the subject site. The Residential DCP has a minimum lot size for residential purposes of 400m² which is not area specific and applies to all R1 General Residential, R2 Low Density Residential and R3 Medium Density Residential zoned land within the Clarence Valley Local Government Area. Furthermore, the development can be considered to have a higher density than surrounding lots, however, it cannot be considered high density in itself. The proposal balances to a satisfactory standard the purpose of the urban release area that supports high density development. Due to site constraints and the applicant being required to protect existing vegetation around the perimeter of the site not in conflict with proposed services, the lots adjoining Sheehans Lane are larger and provide a transition zone to the surrounding large lot residential area. The end result provides a balance to urban development while maintaining the existing vegetation and natural scenic quality.

Socially and economically, the proposed development will have a positive outcome for the area through increased employment opportunities during the construction and operational phases. The supply of housing lots for the purpose of residential construction will provide opportunities for affordable housing. Additionally, the proposed development includes a public open space and relevant social infrastructure including footpaths and a covered space to provide a meeting area for the local community - refer to **Figure 5** below and Condition 23 (**Attachment I**) for full details. The subject site is suitable for the proposed development subject to suitable conditions being imposed related to biodiversity offset requirements, construction management and ongoing management of the commercial premises. On balance the development will have a positive impact on the local Gulmarrad community.

Amenity impacts associated with the commercial development

Concerns were raised in submission regarding potential impacts being experienced from the commercial development of the site, particularly in regard to noise and anti-social behaviour associated with the pub. In assessing any development application Council must take into consideration the likely impacts of the development under Section 4.15 of the *Environmental Planning and Assessment Act 1979*. This includes impacts on a person's amenity from potential noise impacts of a development.

The applicant has not provided a Noise Impact Assessment with the application to consider the cumulative noise impacts associated with the commercial development of the site. The subject site contains a B1 zoning and this proposal includes commercial development that is a permissible use and generally expected in the zone. Therefore, it is considered appropriate in this area that the noise levels will be in line with those of typical commercial areas. Appropriate conditions of consent, applied to similar types of development, regarding noise mitigation and management will ensure that the proposal does not result in the generation of offensive noise. Noise is expected to be generated from plant and machinery associated with the commercial use, however it is expected that the pub will generate noise from amplified music and patrons.

Appropriate conditions of consent, applied to similar types of development, regarding noise mitigation and management will ensure that the proposal does not result in the generation of offensive noise. The applicant will be required to submit to Council for approval detailed noise assessments, plans of management, lighting and camera surveillance plans to demonstrate that relevant noise criteria can be maintained for the site. The applicant is also required to submit follow up noise reporting upon completion to establish the noise mitigation measures function as intended. The proposed conditions afford Council the option to include additional measures should those in place not be sufficient.

Council referred the application externally to the NSW Police. No objections were raised to the development and relevant conditions regarding Crime Through Prevention Environmental Design (CPTED) have been provided in relation to surveillance, plans of management for the pub, landscaping and lighting. It will be necessary for the applicant to provide a Plan of Management and detailed design prior to construction for the site to address the issues raised by the NSW Police. Subject to implementation of the recommendations of the NSW Police regarding CPTED principles and noise mitigation measures applied to the buildings the final construction and operational phase of the development is not expected to result in an unsafe environment for the public or employees.

Clearing of Native Vegetation

Geolink have prepared an updated Biodiversity Development Assessment Report (BDAR) (**Attachment B**) for the subject land as part of the assessment process to consider the impacts of the proposed development on the biodiversity of the site. The application was referred to Department of Planning and Environment – Biodiversity and Conservation Division (BCD) as part of the original application. BCD is not a regulatory referral required by legislation with regard to BDARs however offers support to councils in reviewing the BDAR. Council remains the consent authority. The BDAR has been revised following subsequent requests for information from Council and Department of Planning and Environment- Biodiversity and Conservation Division (BCD). The BDAR has been revised to consider the presence of Emus, other threatened species and more appropriate surveys of the site to determine the species types present on-site.

The BDAR considered the vegetation at the site to be as follows:

'The site has been significantly cleared and modified, native vegetation occurs as isolated stands of under scrubbed eucalypt woodland on the periphery of the site. Although parts of the site without woody vegetation consist of grazed pasture dominated by exotic species such as Kikuyu (Cenchrus clandestinus) and Paspalum (Paspalum spp), such areas include a composition of native species such as Blady Grass (Imperata cylindrica) and as such are considered a highly degraded form of native vegetation. On this basis all of the site is considered to be native vegetation (albeit highly modified from historic clearing, grazing and slashing).'

In conclusion, the report found that the proposed development inclusive of the new road, new boundaries, accesses, services and commercial development will result in unavoidable impacts of 12.21 ha of land (i.e. 100% of the total site area and inclusive of works external to the site). This impact area is inclusive of impact directly to vegetation on-site and to threatened species habitat on-site.

As a requirement of the Biodiversity Assessment Method, the environmental assessments and calculations undertaken in the BDAR, a total of 52 ecosystem credits have been calculated as applicable for the unavoidable loss of site vegetation associated with PCT 1135 Scribbly Gum - Needlebark Stringybark heathy open forest of coastal lowlands of the northern NSW North Coast Bioregion.

The assessor has assumed presence of species present on-site which is permitted under the *Biodiversity Conservation Act 2016*. As an alternative to targeted survey or an expert report, an assessor may choose to assume species are present on the subject land. Assuming species' presence or using an expert report may be appropriate where:

- The target species is cryptic and therefore difficult to identify via survey.
- The optimal survey time for the species has been missed (e.g. where the assessor would prefer that an expert report be prepared rather than wait for the appropriate survey season).

A further 532 species credits have been calculated for loss of habitat on the subject site for the following species Emu population NSW North Coast Bioregion and Port Stephens LGA (151), Rufous Bettong (151), Southern Myotis (24), Squirrel Glider (69), Brush-tailed Phascogale (69) and Koala (69). The assessor has assumed presence of the Emu, Brush-tailed Phascogale, Koala and Southern Myotis.

It is considered that the proposed subdivision has been designed to occur mostly on already cleared land which has minimised clearing within the subdivision. Areas containing existing stands of vegetation are proposed to be retained that provide crucial connections with land to the south and a corridor for movement to the north of the site. It is proposed to retain all existing mature vegetation in lot 83 (the open space lot), It will be required that the developer protect trees not in direct conflict with the servicing requirements of the proposal, in particular proposed lots 1 – 26 along Sheehans Lane. Due to the depth and larger lot size of these lots there is opportunity for mature vegetation to be retained on these lots. The retention of vegetation on-site is consistent with the requirement of the development to the south. Furthermore, there is opportunity to increase biodiversity through use of native endemic species for all plantings in public spaces as opposed to non-native species proposed by the applicant. This requirement is reflected in the draft conditions contained in **Attachment I** (refer to Condition 22 and 25).

These impacts are not considered to be serious or irreversible. Through the retiring or payment of ecosystem credits to offset vegetation losses and the additional measures to minimise biodiversity impacts under Section 6.1 of the BDAR, the development is unlikely to result in irreversible environmental impacts. Council's Accredited Assessor provided relevant conditions to be included to protect vegetation not in direct conflict with the proposed development and to ensure appropriate street tree plantings occur to ensure that direct impacts of the development are limited to that shown in the BDAR.

Inadequate Infrastructures and Services

The development is required to be serviced by 'essential services' under the LEP and DCP controls (both Business and Residential). The prescriptive controls require the subject site to be adequately serviced by water, sewer, telecommunications, electricity, stormwater and roads. A full assessment of the services required for the development is provided in the Section 4.15 Assessment (**Attachment H**).

The public open space to be provided as part of the development is a total of 6,600m² which includes an active recreation area and a passive recreation. The active recreation area will be embellished with relevant social infrastructure including footpaths connecting into existing networks external to the site, children's' play equipment, fitness stations and a covered space to provide a meeting area for the local community - refer to **Figure 5** below.

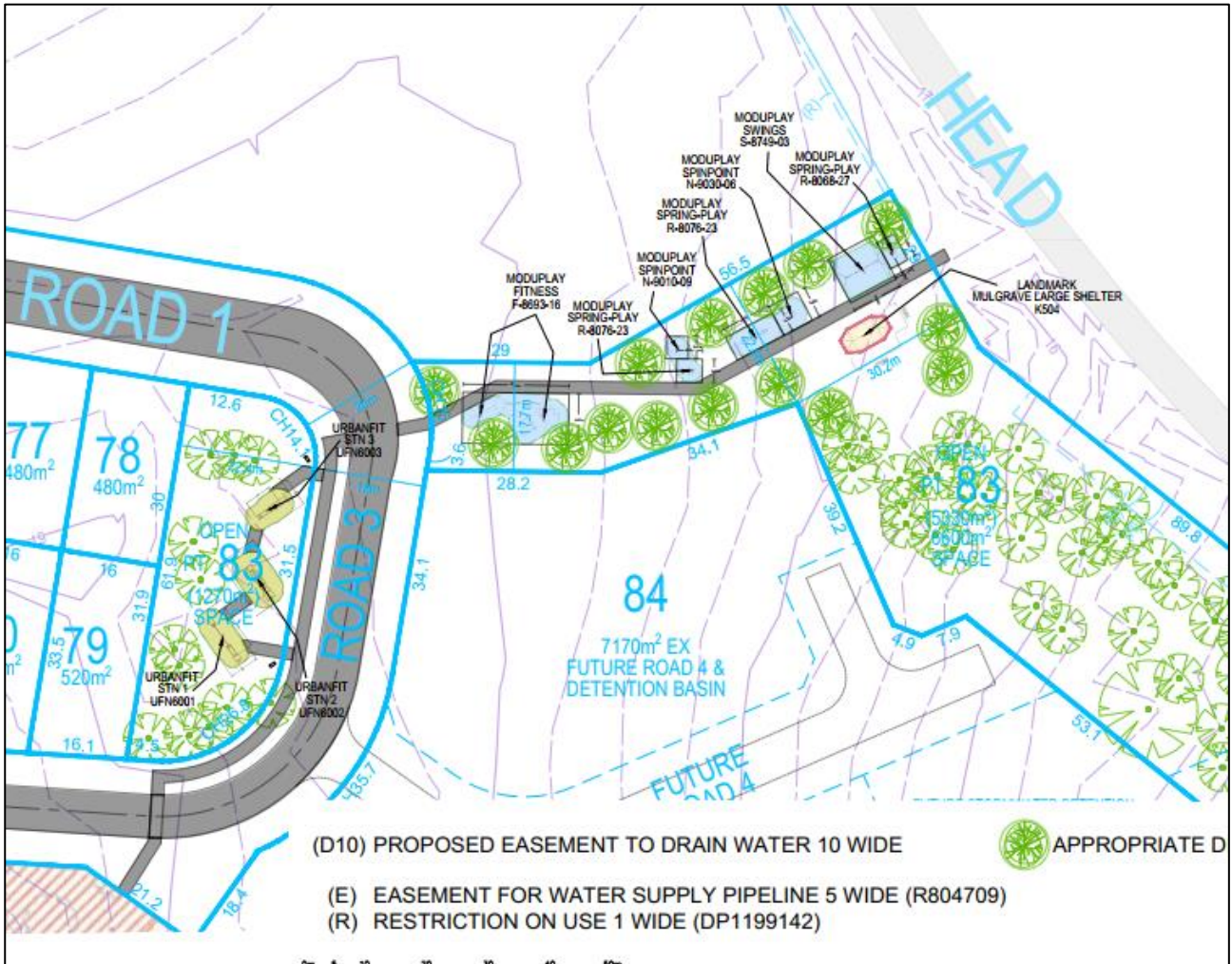


Figure 5: Shows proposed embellishments of the open space area by the applicant

The development proposes connection to the existing reticulated water network along Sheehans Lane. Preliminary design of the proposed reticulated water network has been provided which shows general compliance with the relevant engineering controls.

The development is within the Development Service Area and will require construction of a low pressure rising main along Sheehans Lane and Brooms Head Road to the sewerage pump station at Diamond Street, Townsend. Each new lot shall be provided connection to this reticulated sewerage network prior to the issue of any Subdivision Certificate.

Other infrastructure such as energy/electricity and telecommunication services/NBN will also need to be planned for and provided for the development. Satisfactory arrangements will need to be made with designated State and Local Authorities to determine availability, timing and cost arrangements, including the payment of contributions where required.

The site is naturally divided into two separate catchments, with different stormwater measures proposed for each catchment to meet the Sustainable Water Control requirements under the DCPs (both Business and Residential). The western catchment of the development proposes to direct stormwater within the western

catchment towards a bio-swale located along the rear boundary of the residential lots which have frontage to Sheehans Lane (proposed lots 1 to 26). Stormwater from the bio-swale and internal stormwater networks is directed to a nominal 3,700m³ stormwater basin before exiting the site on the north west boundary. The commercial zoned lot requires litter baskets for all internal kerb inlet pits and a 10 metre wide vegetated swale which will remain the responsibility of the developer. The stormwater quality/quantity targets detailed in the Engineering Services Report are dependant on the upstream bio-swale, the infiltration and detention of the stormwater basin and 1,000L volume of roof water storage (in addition to BASIX requirements) for all residential lots within the catchment. The principles of water sensitive design are incorporated in the submitted Stormwater Management Plan for the commercial and subdivision components of the development which meets Council's Sustainable Water controls and current water quality pollution targets in line with the respective parts of the Business and Residential DCPs.

Access to the development is proposed via Sheehans Lane, with connection provided internally through to the manufactured home estate development to the south. The road through the site to the south including new intersection onto Sheehans Lane will become part of the public Road, refer to **Figure 6** below for indicative layout. The proposed Roads 1, 2 and 3 carriageway and road reserve widths are generally in accordance with NRDC requirements. Additional upgrades of the external road network are required to service the development, with upgrades of Sheehans Lane proposed to establish a 9 metre wide carriageway between Brooms Head Road and the intersection to Road 1. Upgrades are required for the Sheehans Lane/Brooms Head Road intersection to accommodate the additional traffic demand as determined by the Traffic Impact Assessment (TIA) submitted by the applicant.

Since the Development Application was submitted there has been considerable correspondence regarding discrepancies in the traffic modelling and details provided within the TIA. It has been demonstrated that an Auxiliary Left and Channelised Right (short) upgraded to the existing Sheehans Lane/Brooms Head Road is suitable to accommodate the cumulative design traffic generated by the GURA and more significant upgrades (such as a roundabout) are not required. The TIA has shown the upgrades proposed will ensure an appropriate level of service is achieved for this intersection with forecast traffic movements from development of the GURA and other background growth in Gulmarrad. To ensure serviceability of the development, it will be necessary to provide these upgrades/works as the development progresses in accordance with the staging plan provided by the applicant.

Further detail will be required before acceptance of a final servicing strategy by Council at the applicable stage prior to the issue of any Subdivision Works Certificate. All works will be required for each lot to have independent connection to this infrastructure and service prior to the issue of the Subdivision Certificate. The provision of infrastructure and services for the proposed development has been adequately addressed and required to be provided by the developer prior to release of residential lots and development of the commercial lot. The developer would be liable to pay the full cost unless developer parties can negotiate cost sharing arrangements with each other (e.g. subject developer and Manufactured Home Estate developer to the south could cost-share delivery of road and/or sewerage infrastructure). Appropriate conditions of consent have been included to ensure essential services are adequate to support the proposed development of the subject site.

BACKGROUND

Application History

The applicant originally lodged the Development Application for the subdivision of the subject land into 71 lots and retail premises including shop and food and drink premises (pub). The commercial development has remained substantially unchanged during the assessment of the application.

Following information requests from Council the applicant formally requested to amend the application on 7 November 2022 to increase the lot yield of the development. The layout has been subsequently amended following issued raised by BCD in regard to avoiding native vegetation on-site and amending the location of stormwater infrastructure.

Issues relating to the length of time the application has been with Council under assessment is a result of the applicant contending the advice previously issued by the BCD in relation to the requirements to provide surveys of the Coastal Emu and ongoing consultation between Council staff and the applicant on stormwater management devices/infrastructure and external road upgrading requirements identified in the Traffic Impact Assessment. A final response to Council's information request on environmental and engineering matters was not received in full until 28 September 2023.

Site History

On 9 December 2011 the site was rezoned from 1 (r) Rural Residential to 3 (b) Neighbourhood Centre and 2 (d) General Residential under the former Maclean Local Environmental Plan 2001. The area was subsequently adopted as Urban Release Area within the Clarence Valley. Refer to **Figure 6** for concept structure plan submitted with the rezoning application below.

Council approved a Development Application for a 65 lot subdivision on the former rural residential zoned land under DA2004/0275 on 27/7/2004. The lot layout of this approval included lots similar to the surrounding locality with a 4,000m² minimum lot size. The southern boundary of the lot represents the first subdivision of the proposed lots into two separate lots under SUBCT2013/0076 on 30 June 2014. This subdivision has commencement and could be developed by the landowner.

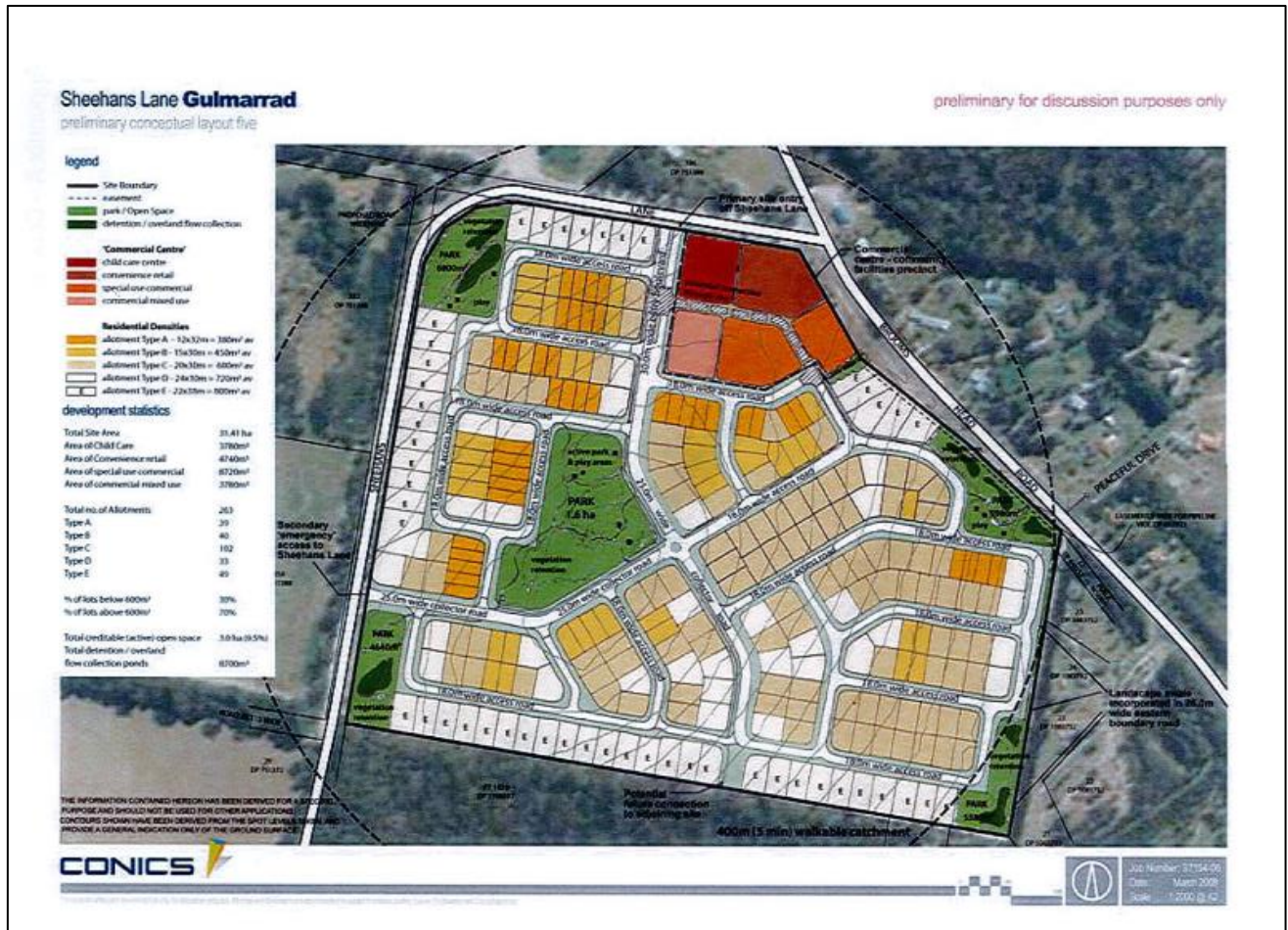


Figure 6: Concept structure plan

Development Application DA2019/0426 approved a 250 dwelling Manufactured Home Estate with facilities including a clubhouse and pool, tennis Court, bowling green, men's shed and workshop and washdown bay to the south of the site, also within the GURA (**Figure 7**). The proposal retained managed woodland areas with areas set aside for stormwater bioretention and drainage basins. An area of 1,100m² that adjoins the northern development lot is to be dedicated to Council as public open space (refer to red hatched area in **Figure 7**) as is the connecting public road in the southeast portion, with the remainder of the estate for private residential use.

<i>Internal Section or Position</i>	<i>Comment</i>
Development Engineer	Supported subject to conditions
Building Surveyor	Supported subject to conditions
Environmental Health	Supported subject to conditions
Public Health	Supported subject to conditions
Open Spaces	Supported subject to conditions
Civil Services	Supported subject to conditions
Trade Waste	Supported subject to conditions
Natural Resource Management	Supported subject to conditions

Legal and Risk Management

Should the applicant be dissatisfied with Council's determination they may appeal to the Land and Environment Court in accordance with the provisions of the *Environmental Planning and Assessment Act 1979*.

Climate Change

Provision of a new residential subdivisions and additional 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.

There will be additional assets, being the proposed road, landscaping, embellishment of the open space, sewerage, water and drainage infrastructure being constructed as a result of the subdivision that could be affected by climate change impacts as listed in Council's Disaster Resilience Framework. The development is consistent with the Disaster Resilience Framework which provides strategies, actions and recommendations for Council's planning and decision-making, taking advantage of informed scientific research; the Climate Change Impact Assessment report, climate forecasting, climate change modelling predictions, lessons learned, and ongoing expert consultation.

ITEM 07.23.228 DA2023/0627 - GRAFTON FIRE CONTROL CENTRE - NO. 419 AIRPORT ROAD, GLENUGIE - NOTICE OF NORTHERN REGIONAL PLANNING PANEL

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Development Planner (Systems), Carmen Landers	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. DA2023-0627 - Panel Assessment Briefing Report (Separate Cover) ⇒ B. DA2023-0627 - Plans (Separate Cover) ⇒ C. DA2023-0627 - Combined Submissions (Separate Cover) ⇒	

SUMMARY

<i>Applicant</i>	Shihui Song C/- NSW Public Works
<i>Owner</i>	Clarence Valley Council
<i>Address</i>	419 Airport Road, Glenugie – Lot 1 DP1192555
<i>Submissions</i>	Four (4) Submissions

Council received Development Application DA2023/0627 for the construction of the Grafton Fire Control Centre at the Grafton Airport site located at No. 419 Airport Road, Glenugie. The development application is Regionally Significant Development and has been referred to the Northern Regional Planning Panel (the Panel) as the determining authority for this application.

The purpose of this report is to advise Council that the development application will be scheduled by the Panel for determination around the 20th February 2024. An elected Council may make a submission on a Development Application to be determined by the Panel up to seven days before the Panel meeting and may speak to this submission at the public determination meeting.

Due to the scheduling of Council's Ordinary Meetings, the Regional Planning Panel Operation Procedures and the Panel determination date, only the Council Assessment Briefing Report to the Panel is attached to this report for information purposes (**Attachment A**).

OFFICER RECOMMENDATION

That the items for Information as listed below be noted

1. a public meeting for DA2023/0627 will be scheduled by the Northern Regional Planning Panel for 20 February 2024.
2. a Council resolution is required should Council wish to make a submission in relation to DA2023/0627 to the Northern Regional Planning Panel.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Regionally Significant Development

The application is being referred to the Panel as the development is '*regionally significant development*', pursuant to Section 2.19(1) and Clause (3)(b) of Schedule 6 of *State Environmental Planning Policy (Planning Systems) 2021* as the proposed development has a capital investment value over \$5 million and Council is the owner of the land and Clause 4 of Schedule 6 of the SEPP as the proposed development carried out by or on behalf of the Crown (within the meaning of Division 4.6 of the Act) that has a capital investment value of more than \$5 million.

Considerations about making a submission

The application was publicly exhibited from 31 October 2023 until 4 December 2023 in accordance with the Clarence Valley Council Community Participation Plan 2020. Four (4) submissions were received during the exhibition period (**Attachment C**).

The submissions received were not necessarily opposed to the development, however raised some concerns regarding the proposal. The issues raised in the submissions will be addressed in full in the assessment report to the Panel for consideration in the determination of the application. A summary of issues raised is below:

- Access and safety
- Additional traffic
- Contamination
- Adequacy of Onsite Wastewater Disposal System
- Location of building to refuelling area
- Suitability of site

The assessment of this development application by Council's assessing officer will be peer reviewed by an independent third party under the Regionally Significant Development Supported Assessment Program Pilot to ensure objectivity and consistency with Council's Conflict of Interest – Development Applications Policy.

The assessment report must be uploaded between 7 and 14 days before Panel's determination meeting on the Sydney and Regional Planning Panel's web page <https://www.planningportal.nsw.gov.au/planning-panel/redevelopment-maclean-community-centre>.

Planning Panel Procedures

The development application is scheduled for determination around the 20 February 2024. Due to the scheduling of Council's Ordinary Meetings, the Regional Planning Panel Operational Procedures (the operational procedures) and the Panel determination date, only the Council Assessment Briefing Report to the Panel is attached to this report for information purposes.

This is because the Panel is the consent authority and the operational procedures are written to ensure independent assessment of Regionally Significant Development applications. The operational procedures include provisions that:

- An assessment report is not to be endorsed or presented to an elected council before being sent to the Panel
- An assessment report may be given to the elected council only after the assessment report is sent to the Panel
- An assessment report must be provided to the Panel between 7 and 14 days before a determination meeting.

An elected council may make a submission on a Development Application to be determined by the Panel up to seven days before the Panel meeting and may speak to this submission at the public determination meeting. Alternatively, any person (including a Councillor in their capacity as a member of the community) may address the Panel and make representations about the development application.

BACKGROUND

Proposed Development

The proposal seeks consent for the construction of a Fire Control Centre for the New South Wales Rural Fire Service at Council's Grafton Airport facility. The airport precinct includes an existing refuelling facility, airport arrivals/departures building, control tower, and associated infrastructure. A Rural Fire Service (RFS) Airbase Services Support Centre and Storage Shed was approved and constructed on the site under DA2017/0269. The facility includes the Clarence Valley Aviation Brigade, forming an emergency service precinct.

The Bureau of Meteorology (BoM) Automatic Weather Information System (AWIS) is based at the Airport under a lease agreement with Council.

Existing site constraints include bushfire and Class 5 Acid Sulfate Soils. The site is not flood prone and no significant vegetation is required to be removed for the proposed development.

The development will be accessed off Airport Road through the existing airport facility.

The proposal includes:

- Construction of a Fire Control Centre building and ancillary storage buildings
- Communications infrastructure
- Parking areas
- Waste Management for building and surrounds

- Extension of utility services (electricity and telecommunications)
- Onsite wastewater management system
- Stormwater infrastructure
- Landscaping
- Signage
- Fire water storage and rainwater tanks
- Associated earthworks.

A copy of the full plans is provided in **Attachment B**.

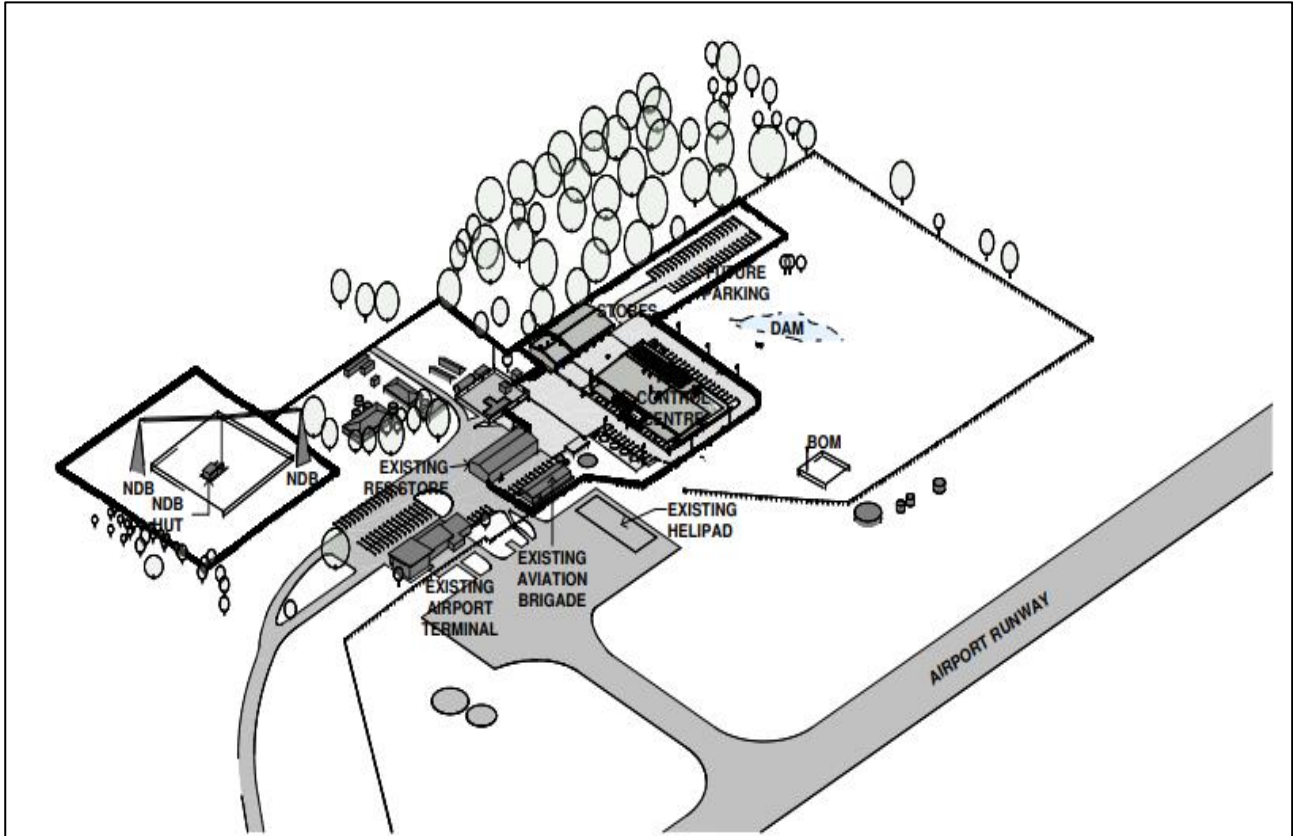


Figure 1: 3D View - NBR & Partners 28 September 2023

Planning Controls

The site is located within the SP2 Infrastructure Zone pursuant to Clause 2.3 of the *Clarence Valley Local Environmental Plan 2011*. The proposed development is defined as an emergency services facility which is permitted with consent under Clause 2.51 of the *State Environmental Planning Policy (Transport and Infrastructure) 2021*.

COUNCIL IMPLICATIONS**Budget/Financial**

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

Should the development be constructed, the building will be located on Council owned land. However, the facility will be managed by the NSW Rural Fire Service under a lease agreement arrangement.

Policy and Regulation

Environmental Planning and Assessment Act, 1979

Environmental Planning and Assessment Regulation 2000

State Environmental Planning Policy (Resilience and Hazards) 2021

State Environmental Planning Policy (Planning Systems) 2021

State Environmental Planning Policy (Transport and Infrastructure) 2021

State Environmental Planning Policy (Biodiversity and Conservation) 2021

Clarence Valley Local Environmental Plan 2011

Environmental Protection, Recreation and Special Use Zones Development Control Plan (DCP)

Consultation

There were no concurrence requirements from external government agencies for the proposal and the application is not Integrated Development pursuant to Section 4.46 of the *Environmental Planning and Assessment Act 1979*.

Council has referred the application externally to the Bureau of Meteorology and Civil Aviation Safety Authority for comment. Any recommendations made will be addressed as part of the assessment report.

The following internal sections of Council have been consulted during assessment of the application:

<i>Internal Section or Position</i>	<i>Comment</i>
Engineering	No objections subject to recommended conditions
Building	No objections subject to recommended conditions
Environmental Health (Onsite Waste Water)	No objections subject to recommended conditions to comply with Council's OSM Strategy
Environmental Health (Contaminated Land)	Additional information has been requested with regard to contaminated land. Additional sampling is required to establish the extent of any potential contamination. Any findings can be conditioned appropriately in terms of remediation works to ensure that land is suitable for the intended use.
Waste	No objections subject to recommended conditions
Trade Waste	No objections subject to recommended conditions
Water Cycle	No objections subject to recommended conditions
Open Spaces and Facilities	No objections subject to recommended conditions

Legal and Risk Management

Should the applicant be dissatisfied with the Northern Regional Planning Panel's determination they may appeal to the Land and Environment Court in accordance with the provisions of the *Environmental Planning and Assessment Act 1979*.

Climate Change

The proposed development will contribute to CO₂-equivalent emissions through construction and operation which are considered to be a driver for climate change via building materials, construction methods, maintenance and associated energy and resource use. Notwithstanding the above comments, if the development is approved, the proposed building is required to comply with the energy efficiency requirements in Section J of the Building Code of Australia (BCA) which will ensure that the development meets the NSW Government's requirements for sustainability.

The development is consistent with the Disaster Resilience Framework which provides strategies, actions and recommendations for Council's planning and decision-making, taking advantage of informed scientific research, the Climate Change Impact Assessment report, climate forecasting, climate change modelling predictions, lessons learned, and ongoing expert consultation.

ITEM 07.23.229 MOD2023/0092 - MODIFICATION OF DA2014/0214 TO AMEND CONDITON 7 TO ENABLE SERVICE OF LIQUOR FROM ROOF TOP AREA OF THE MOTEL - 2 QUEEN STREET, YAMBA

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Senior Development Planner, Patrick Ridgway	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. MOD2023-0092 - Redacted Submissions ⇒ B. MOD2023-0092 - Applicant's Cover Letter ↓ C. MOD2023-0092 - Section 4.55 Assessment Report ⇒	

SUMMARY

<i>Applicant</i>	Mainrow Pty Ltd
<i>Owner</i>	Mainrow Pty Ltd
<i>Address</i>	2 Queen Street Yamba NSW 2464 Lot 7 DP6907
<i>Submissions</i>	Seventeen (17)

Application DA2014/0214 approved the demolition of the existing Surf Motel and the construction of a new 12 room motel at 2 Queen Street Yamba. The subject land is zoned SP3 Tourist under the *Clarence Valley Local Environmental Plan 2011* and hotel and motel accommodation is permitted in this zone with consent.

Condition 7 of the Development Consent requires the rooftop area to not be used for functions or the service of alcohol. Currently, the approval allows guests staying at the motel to consume alcohol purchased in the motel room minibars or from local licenced premises on the rooftop until 10.00pm.

Council has received a Section 4.55(1A) Modification Application (MOD2023/0092) to modify the consent to permit the service of alcohol for guests of the hotel from the rooftop bar area, between 4.00pm and 6.00pm on Wednesday, Friday and Saturday.

This report provides an assessment of the application, a summary of the matters raised in the submissions and a recommendation for Council's consideration.

OFFICER RECOMMENDATION

That Council

1. approve the proposed change to the condition of consent to allow for the service of alcohol for a limited period, three (3) afternoons a week due to the likely minor impacts on the amenity of nearby properties and on the basis that:
 - a. that the service of alcohol licence is allowed for restricted days and hours only,
 - b. the hours proposed (4pm to 6pm) are during a time period that will have minimal noise impacts on the surrounding environment,
 - c. the amended condition still requires that no functions be permitted on the rooftop area,
 - d. the service of alcohol and management of patrons will be by a staff member with 'responsible service of alcohol' training as per the Liquor and Gaming NSW requirements, and
 - e. any further changes to the use of the rooftop area for consent will require further modification to the consent.
2. approve the modification to DA2014/0214 to by modifying Condition 7 as follows:
 7. ~~The rooftop recreation area is to be closed to guests by 10.00pm daily. The rooftop area is not to be used for functions or the service of alcohol from the bar area without further approval from Council.~~ The rooftop area is for the exclusive use of hotel guests and must not be rented for or used for functions. The service of alcohol for guests of the hotel from the bar area is permitted between 1600 – 1800 hours on - Wednesday, Friday and Saturday. No other service of alcohol from the bar area is to occur without further Council approval.

LINKAGE TO OUR COMMUNITY PLAN

Theme Economy

Objective We will have an attractive and diverse environment for business, tourism and industry

KEY ISSUES

Site Description

The subject site, 2 Queen Street Yamba, being Lot 7 DP6907, is zoned SP3 – Tourist, under the provisions of the *Clarence Valley Local Environmental Plan 2011* (the LEP), as shown in **Figure 1**. The site has tourist and residential apartments on either side and fronts onto Flinders Reserve and carpark above Main Beach Yamba.

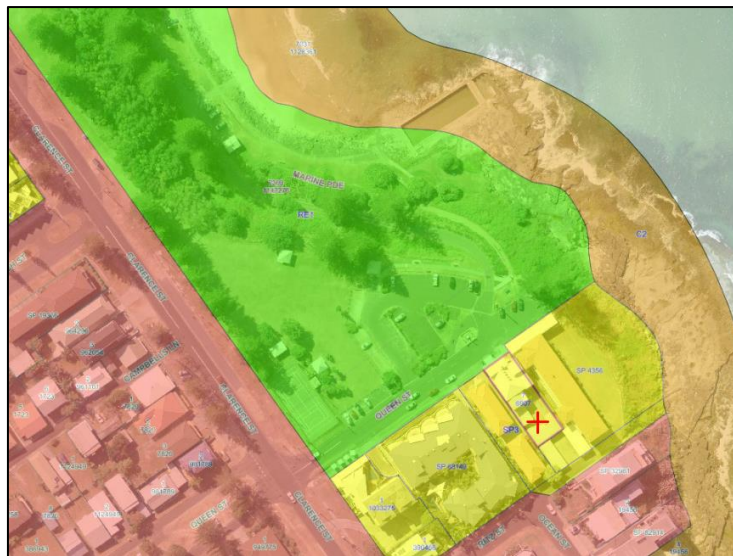


Figure 1: Zone map and aerial view (property marked 'x')

Proposed Development

The application to modify the consent DA2014/0214 (MOD2023/0092) was lodged with Council on 19 September 2023 to vary condition 7 of the consent. A summary of the previous approvals for the Motel are provided in the background section of this report.

The *Environmental Planning and Assessment Act 1979* (EP&A act) establishes the system of development approvals in NSW. The power to modify development consents is provided in Section 4.55 of the EP&A act, which confers powers to modify a development consent. This application is made under S4.55(1A).

S4.55(1A) Modifications involving minimal environmental impact

A consent authority may, on application being made by the applicant or any other person entitled to act on a consent granted by the consent authority and subject to and in accordance with the regulations, modify the consent if—

- (a) *it is satisfied that the proposed modification is of minimal environmental impact, and*
- (b) *it is satisfied that the development to which the consent as modified relates is substantially the same development as the development for which the consent was originally granted and before that consent as originally granted was modified (if at all),*

Based on the assessment below, it is considered that the proposed amendments will have minimal environmental impact and the modified development will be substantially the same development as the originally approved.

Assessment Summary

The previous assessments of the development considered the permissibility of the development in the zone and the objectives of the zone. The issues section summarises the issues raised in the submissions and reasons why the application can be supported are provided.

The application was placed on exhibition between 25 October and 8 November 2023 and seventeen (17) submissions were received objecting to the development. A summary of the matters raised in the submissions are provided in **Table 1**. A copy of the submissions is provided as **Attachment A**.

Table 1: Matters Raised in Submissions
I object to the rooftop area being used for functions and the service of alcohol from the rooftop area. The part of Queen Street is surrounded in close proximity as a residential and holiday precinct with many apartments. The changes propose a very high risk of creating a noise hazard despite the advice that it is only for motel guests.
The amendment opens it up for Christmas parties, New Year's Eve celebrations, weddings and birthday celebrations etc. with service of possibility of unlimited alcohol approved for up to 100 guests.
Visual evidence of people partying with additional alcohol has already been happening. The manager does not reside on site hence people partying has been left to their own device.
Could it be possible for an in-house guest could invite a birthday party of up to 100 guests on the top floor?
There is insufficient parking for functions for people to park.
We have invested in 'The Cove' apartments and it offers a residential and holiday facility with on-site management and we need to retain and consider the guests, many of whom are repeat patrons. The increase in alcohol and numbers will have a negative impact on or asset and our guests. Our unit is within 50m of the top floor area.
We are aware that there have already been functions with alcohol and none of those present were guests at the Hotel.
There are plenty of licensed premises in the area, it is therefore questionable whether an additional outlet at this property to serve alcohol is required or necessary.
The amendment was considered with the original DA in 2014 when the Licensing Authorities refused the request. Any attempt to vary the condition at this stage is an obvious attempt to seek approval for something that was fully canvassed and refused several years ago. The applicant is seeking to create a commercial opportunity outside the accepted tone and tenor of the neighbourhood precinct and to do so by stealth.
The precinct is residential and approval of the request will start a process whereby the residential character of the area will be changed. Once the process starts, it will be difficult to halt or reverse it in the future.
Any service of alcohol in the roof area must run the risk of allowing noise and unacceptable behaviour to occur within sight and/or sound of occupants of our building.
The fact that so many adjoining owners are outraged by this application is sufficient in itself to emphasise the genuine concern that those owners have, including ourselves.
There have also been noise complaints from the subject property with their existing operations which must only render any variation to the use of alcohol in an open area unacceptable
We ask that the council carefully consider this modification. It is noted that on 23 October 2023 Liquor and Gaming NSW have "refused" the application by Mainrow P/L Trading as The Surf Yamba (application SR0001123352: Change of Premises Boundaries-On premises).
This will detrimentally impact the enjoyment of not just Seadrift residents and guests (who share a common boundary), but the many other neighbouring properties and visitors within its vicinity.
How is this new venture going to be responsibly managed in the absence of an onsite representative? The lack of any after hours on site supervision is a major concern and in our opinion quite irresponsible. The lack of any transparency and specific detail as to how these issues will be managed, are also concerns
If the service of alcohol was not approved in an earlier development application(s), can Council confirm what may have changed that now warrants an amendment to the existing condition?
If the approval is granted for this amendment, a possible strategy by the owner/applicant would be lodging future amendments as a mechanism to further extend alcohol service hours - again, what is the long term objective of the owner/applicant around the service of alcohol.
The nature of the properties in the surrounding area provide accommodation throughout the year for families (young and old) with children, older couples, retirees etc - a rooftop bar area serving alcohol is not in line with other accommodation(s) in the vicinity and would not benefit or enhance the holiday "experience" for guests in the surrounding area.
The owner of the property/applicant stated in a letter to council dated 26 September 2023 that a liquor licence allows for the provision of beers in each room's mini bar - guests therefore already have access to alcohol and an additional outlet is unnecessary.
In the letter referenced above (26 September 2023) the owner/applicant states "Whatever we propose is for the exclusive use of hotel guests..... Nothing more". In the same letter referenced above (26 September 2023) the owner/applicant states "The only variable is 1 hour Sunday morning Yoga from 8am." - On the one hand the owner is categorically stating exclusive use for hotel guests but then references a variable in conflict with that statement, will this be the case with the rooftop bar - it is either exclusive for guests or it is not.

In the letter referenced above (26 September 2023) the owner/applicant states ".....we need to develop new ways to encourage visitors" - I am sure the owner/applicant could develop new ways to "encourage visitors" that do not rely on the service of alcohol. I believe the Council would be supportive of "encouraging visitors" to Yamba by means other than the provision of alcohol.
Previous similar applications have been made by the proprietors of The Surf Yamba, to operate functions on their roof top. These previous attempts were either rejected or not pursued due to the unlikelihood of success. By pursuing this current application, it unfortunately appears that the proprietors of The Surf Yamba have shown little regard for the amenity, nor concerns of the majority of their neighbours.
This application is obviously the thin end of the wedge to allow The Surf Yamba proprietors to continue a progressive strategy of applying for more and more concessions to ultimately achieve their aim of an additional licenced commercial venture without having to follow due process.
By creating an ability to operate extended hours of unsupervised consumption of alcohol from an elevated position above streetscapes and occupied premises, creates an unacceptable element of risk, with insufficient controls, governance and lack of responsibility on behalf of The Surf Yamba. We feel this amendment is self-serving, and with absolutely no compensating benefit to others.
We as neighbours have already been on the receiving end of noise up to 10pm and 11pm one of which the disturbance from party goes on the rooftop and on March 17 this year was so disruptive (unable to contact manager) that the police were contacted 10.55pm to control the noise. The manager was NOT on site to monitor the situation. The officer on duty contacted the manager Mr Snodgrass to go and attend to the noise. In March 2023 ,there was a birthday celebration for 30 people , held in the function/ rooftop area . None of the attendees at this event were hotel guests!
The striking out of the wording "not to be used for functions" of Condition 7 as proposed would now allow functions to be held at the venue. This would permit a "guest" at the hotel inviting 100 people to a function such as birthday party or other event. The liquor licence obtained for the venue is for 100 people.

Comment

The approval of the renovated Surf Motel was initially refused on the following grounds:

- That the building is located within the required 6 metres front set back area as per Development Control Plan (the DCP)
- Non-compliance with the Clarence Valley Local Environmental Plan (the LEP) height limit applicable to the site
- Non-compliance with the landscaping requirements as per DCP
- Non-compliance with the parking provisions as per DCP
- Non-compliance with overshadowing as per DCP.

On review (REV2015/0002) a number of changes were made to the building design and the Motel was approved with conditions. Condition 7 was imposed to address the concerns of adjoining neighbours.

7. *The rooftop recreation area is to be closed to guests by 10.00pm daily. The rooftop area is not to be used for functions or the service of alcohol from the bar area without further approval from Council.*

The applicant now proposes to amend the condition to permit the service of alcohol for guests of the hotel from the rooftop bar area, between 4.00pm and 6.00pm on Wednesday, Friday and Saturday.

Strong objection has been received from the immediate neighbours which have been summarised above and Council must consider the potential impacts to the neighbours if the consent is modified as proposed. The neighbouring apartments are within close proximity and the concerns of the neighbours are understandable.

Of note is that the rooftop area is not an alcohol restricted area and guests are currently able to consume alcohol in this area under the current approval. The change will allow the 'service of alcohol' to be permitted for a period of two (2) hours to be sold from the rooftop on a Wednesday, Friday and Saturday. The change to the condition of consent will also require an amendment to the current liquor licence to allow this and the service of alcohol will be required from a staff member with 'responsible service of alcohol'.

The Section 4.55 assessment report for this application is provided as **Attachment C**.

The applicant has outlined the main reason for the modification is for the "enhancement of our guests' experience". A copy of the applicants cover letter is attached (**Attachment B**).

The service of alcohol under NSW liquor licensing laws are approved through Liquor and Gaming NSW and compliance is undertaken by NSW Police. A breach of a license can result in the suspension or revoking of a licence and/or a penalty infringement notice. If the premises is used outside of approved hours Council can take legal action regarding non-compliance of a condition of consent.

It is in the interest of a liquor licence holder to adhere to the Liquor and Gaming NSW licence requirements and the conditions to retain the licence and avoid fines or legal action.

In considering the modification it is recommended that Council approve the proposed change to the condition of consent to allow for the service of alcohol for the proposed limited period, being three (3) afternoons a week, due to the likely minor impacts on the amenity of nearby properties and on the basis that:

- that the service of alcohol licence is allowed for restricted days and hours only;
- the hours proposed (4.00pm to 6.00pm) are during a time period that will have minimal noise impacts on the surrounding environment;
- the amended condition still requires that no functions be permitted on the rooftop area;
- the service of alcohol will be by a staff member with 'responsible service of alcohol' training as per the Liquor & Gaming NSW requirements; and
- the proposed limited provision of alcoholic beverages as part of the approved 'Hotel and motel accommodation' falls within the Objectives of the SP3 Tourist, including 'to provide for a variety of tourist-oriented development and related uses.'
- any further changes to the use of the rooftop area for consent will require further modification to the consent.

BACKGROUND

The subject land is zoned SP3 Tourist under the LEP and hotel and motel accommodation is permitted in this zone with consent.

Hotel and motel accommodation is defined as:

hotel or motel accommodation means a building or place (whether or not licensed premises under the Liquor Act 2007) that provides temporary or short-term accommodation on a commercial basis and that—
 (a) comprises rooms or self-contained suites, and
 (b) may provide meals to guests or the general public and facilities for the parking of guests' vehicles, but does not include backpackers' accommodation, a boarding house, bed and breakfast accommodation or farm stay accommodation.

Note—Hotel or motel accommodation is a type of **tourist and visitor accommodation**—see the definition of that term in this Dictionary.

A summary of the three previous application approvals for the development being DA2014/0214, REV2015/0002 and MOD2019/0031 is provided below, and the completed development is shown as **Figure 2** and the rooftop plan as **Figure 3**.



Figure 2: Street view of the motel

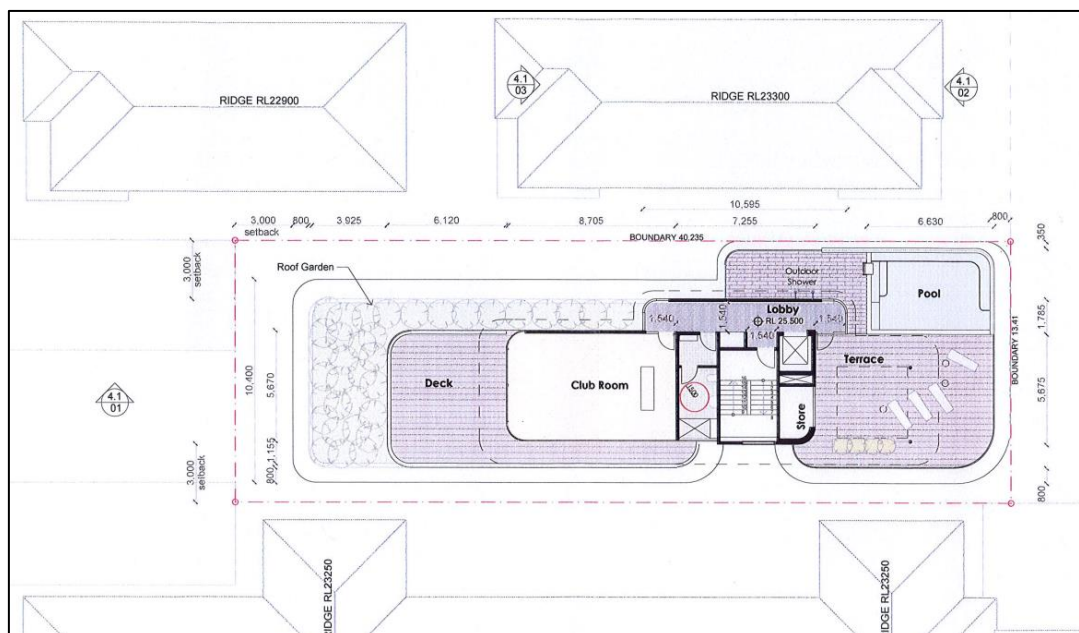


Figure 3: Rooftop plan

DA2014/0214

DA2014/0214 was lodged with Council on 16 May 2014 seeking approval for the demolition of the existing Surf Motel building and construction of a boutique hotel at 2 Queen Street, Yamba. Details of the original proposal (DA2014/0214): The development proposed:

- Demolition of the Surf Motel consisting of 7 units and a manager's residence
- Construction of a 4 story boutique motel including parking, reception, lobby and café at ground level, 12 motel rooms on the first and second floors, and a multi purpose rooftop area.
- The roof top multi-purpose area is intended for recreational use by motel guest only, including a pool, terrace, deck, and 'club room'. This area is proposed to close at 10.00pm daily.
- Provision of 9 parking spaces on-site and a monetary contribution for 2 spaces (via a Voluntary Planning Agreement - VPA)
- A small café to service tourist and the general public located fronting Queen Street. Hours of operation proposed are 7.00am to 10.00pm daily.
- Employment of 2 permanent staff for the motel and café supported by casual and contract staff for cleaning and maintenance.
- The reception is proposed to be staffed until 10.30pm daily. That staff member will also supervise the rooftop area to manage use and behaviour.

Determination of DA2014/0214:

DA2014/0214 was refused by Council at its meeting on 17 February 2015, for the following reasons:

1. That the building is located within the required 6m front set back area as per DCP.
2. Non-compliance with the LEP with the height limit.
3. Non-compliance with the landscaping requirements as per DCP.
4. Non-compliance with the parking provisions as per DCP
5. Non-compliance with overshadowing as per DCP

REV2015/0002

A section 82A Review application was lodged on 27 April 2015 to seek a review of Council's decision to refuse DA2014/0214. While the development was still for a four storey, 12 unit boutique motel, a number of changes were proposed through the 82A review, including:

- The fire exit stairwell at the upper level was reduced and relocated to allow for an increased setback to the south-western boundary and reduce the perceived bulk from the street. This design change also reduced overshadowing on the balcony of Unit 3 Seadrift Apartments;
- The lift overrun was removed, resulting in a single level roof reaching a maximum height of 12.27m;

- The motel entry was set back by 2 metres to reduce the building bulk and allow clear sight lines to the property and to the driveway to the property at the south-east;
- The front wall of the ground floor café was changed to retractable glazing rather than a fixed structural façade as proposed in the original plan. The main building structure was set back 2m, so when the stackable doors are open, the increased setback will be apparent; and
- New balconies were added to the southern side of the building.

Determination of REV2015/0002:

REV2015/0002 was considered at the September 2015 Council Meeting (item no. 13.120/15). At that meeting, Council approved the Review application and granted Development Consent for DA2014/0214 (subject to conditions); and agreed to enter into a Voluntary Planning Agreement (VPA) to receive a monetary contribution to the value of \$34,120 in lieu of two (2) parking spaces that cannot be provided on-site.

MOD2019/0031

MOD2019/0031 for a s4.55(1A) modification to DA2014/0214 was lodged with Council on 17 July 2019. The application was for approval to modify the approved development by removing the café from the proposal and increasing the reception area and providing a storage area in its place. Removal of the café required applicable conditions of consent to be modified or deleted. The modification also proposed minor alterations to the exterior of the building. This modification application was approved by Council at its October 2019 meeting.

COUNCIL IMPLICATIONS

Budget/Financial

No additional financial implications to Council will result from the modification proposed.

Asset Management

NA

Policy and Regulation

Environmental Planning and Assessment Act, 1979

Environmental Planning and Assessment Regulation 2000

Clarence Valley Local Environmental Plan 2011

Environmental Protection, Recreation and Special Use Zones Development Control Plan (DCP)

Consultation

NA

Legal and Risk Management

Council's decision may be appealed to the Land and Environment Court or the Applicant may seek a review of the determination. Any appeal process through the Court would involve costs to Council.

Climate Change

The proposed modification to the development is unlikely to contribute to CO₂-equivalent emissions as there is no construction proposed or services required for the development.

The development is consistent with the Disaster Resilience Framework which provides strategies, actions and recommendations for Council's planning and decision-making, taking advantage of informed scientific research; the Climate Change Impact Assessment report, climate forecasting, climate change modelling predictions, lessons learned, and ongoing expert consultation. No new assets are being constructed as a result of the subdivision that would be subject to natural disasters.



26 September 2023

Reference: MOD2023/0092 Contact: Pat Ridgway
Additional Information Required.
Application No: Development Proposal:
Property Address: Legal Description:
MOD2023/0092

Modification of DA2014/0214 – amended condition 7 to enable service of liquor from roof top area
2 Queen Street YAMBA NSW 2464
Lot 7 DP 6907

To Whom it may concern.

The manager of The Cove apartments brought to my attention that some of their owners will be lodging opposition to our request for the modification of our DA.

It saddens me that the same people who have opposed our business from day one, are the same people lodging this opposition.

The individuals in question have no desire for Yamba to progress and no matter what we propose they will oppose. Most are retirees who don't live here and rarely visit. There is one gentleman in particular who initiates these objections and opposing us appears to be his mission in life.

Their last opposition was our Liquor license application to allow us to supply two local beers in each rooms mini bar. By memory 40+ objections were lodged. Thankfully NSW licensing considered the objections unfounded and issued our license.

Allow me to reiterate. Whatever we propose is for the exclusive use of hotel guests. And that 10pm compliance is upheld. We also never sell or give away the roof spaces for functions. Both the pool and lounge areas are there for our guests to enjoy. Nothing more.

The only variable is 1 hour Sunday morning Yoga from 8am. Usually 6 to 8 people, mainly hotel guests, but topped up with residents. We offer this service free of charge to the Yamba Yoga studio.

We are Yamba's only boutique hotel and whatever we implement is for the enhancement of our guests' experience. It's a competitive marketplace and we need to develop new ways to encourage visitors.

I invite a delegation to visit or stay overnight and see for themselves what we are trying to achieve. I guarantee that once seen the logic in this request will be clear.

We are a small family business who have invested heavily into Yamba and we hope the decision makers are there to offer support in developing destination Yamba and small business.

Yours sincerely,



Garry Snodgrass - Manager

The Surf Yamba
2 Queen Street Yamba NSW 2464



Amend condition 7:

7. The rooftop recreation area is to be closed to guests by 10.00pm daily. ~~The rooftop area is not to be used for functions or the service of alcohol from the bar area without further approval from Council.~~ The rooftop area is for the exclusive use of hotel guests and must not be rented for functions. The service of alcohol for guests of the hotel from the bar area is permitted between 1600 – 1800 hours on - Wednesday, Friday & Saturday. No other service of alcohol from the bar area is to occur without further Council approval.'

ITEM 07.23.230 MOD2023/0095 - MODIFICATION OF SUB2020/0010 - AMEND BOUNDARY LOCATION AND ALLOW ACCESS FROM ILUKA ROAD - 135 ADAMS STREET, WOOMBAH

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Acting Coordinator Development Services, James Hamilton	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. MOD2023-0095 - Proposed Amended Site Plans ↓ B. MOD2023-0095 - Flora and Fauna Assessment (Separate Cover) ⇌ C. MOD2023-0095 - Section 4 55 Amendment Report ↓ D. SUB2020-0010 - Notice of Determination (Separate Cover) ⇌ E. SUB2020-0010 - Approved Plans ↓	

SUMMARY

<i>Applicant</i>	Clarence Valley Surveys Pty Ltd
<i>Owner</i>	Trevor Hames
<i>Address</i>	135 Adams Street, Woombah being Lot 19 DP 1058946
<i>Submissions</i>	Nil.

Council has received a Modification Application under Section 4.55 (1A) of the *Environmental Planning and Assessment Act 1979*. Modification Application MOD2023/0095 seeks to alter the boundary location and permit access to Iluka Road for both proposed lots as approved under Development Application SUB2020/0010 which approved a 2 Lot Subdivision at 135 Adams Street, Woombah.

The determination of SUB2020/0010 was made by Council, hence this application is reported back to Council for determination. This report provides an assessment of the application, a summary of the matters raised in the submissions and a recommendation for Council's consideration.

OFFICER RECOMMENDATION

That Council

1. accept the Section 4.55 (1A) modification application MOD2023/0095 to be substantially the same development and of minor environmental impact.
2. support variation to the existing Restriction as to User 1.a) imposed by DP 1058946, to allow vehicular access to Iluka Road in the location shown on Dwg. No. 9244DA by A. Fletcher & Associates, dated 9 November 2022.
3. approve modification application MOD2023/0095 subject to the draft amendments to development consent SUB2020/010 contained in Schedule 1.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES
Site Description

The site comprises an area of 1.6 hectares of R5 Large Lot Residential zoned land under the *Clarence Valley Local Environmental Plan 2011* (the LEP). The site is relatively flat and is mapped as bushfire prone land, however is not subject to a 1% Annual Exceedance Probability (AEP) flood event. The site is located in an existing residential locality on the fringe of the village of Woombah.



Figure 1 shows aerial view of lot, highlighted red.

Proposed Development

The Applicant is seeking to modify the development consent SUB2020/0010 for a two (2) lot subdivision (refer to proposed plans at **Attachment A**). It is proposed that the approved development be modified as follows:

1. Minor variation (281m² or 3.6%) to lot sizes by varying the location of part of the common boundary between proposed Lots 191 and 192
2. Relocation of the existing approved driveway to the proposed common boundary of proposed Lots 191 and 192. This driveway will service both proposed lots
3. Delete the requirement for any upgrading of Adams Street for the full frontage of Lot 191. This would remove the need to transfer Adams Street from the Crown to Council.

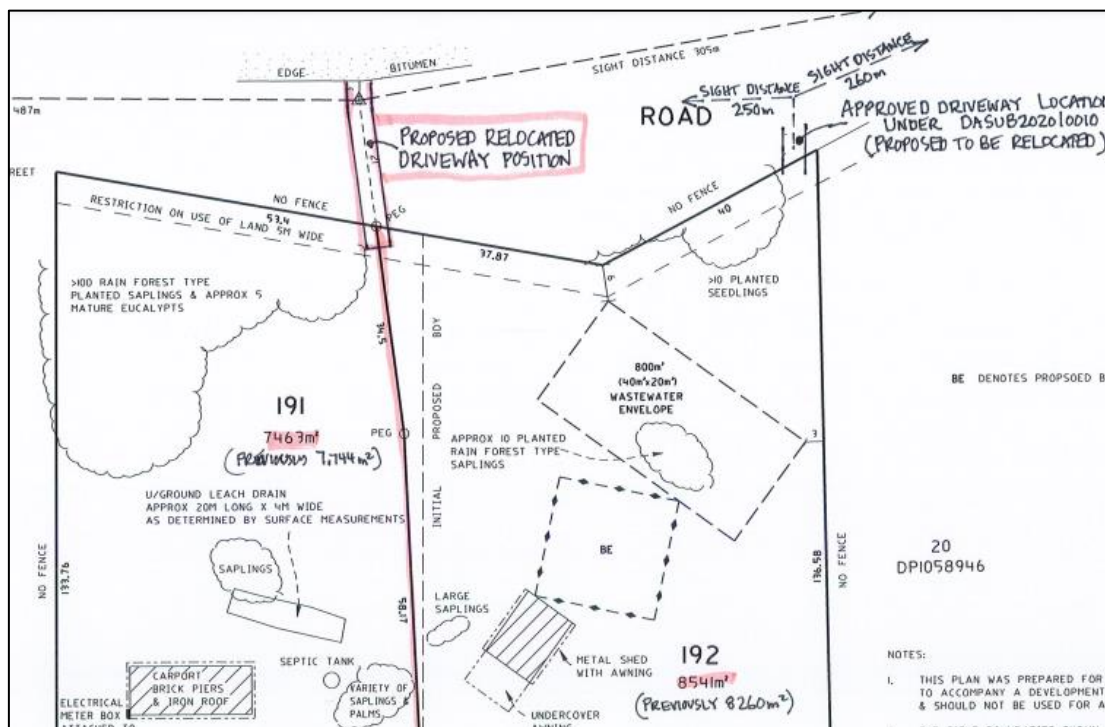


Figure 2: Proposed boundary and driveway relocation highlighted in purple

Assessment Summary

Planning Controls

The subject land is zoned R5 Large Lot Residential the LEP. The proposed changes to the approved subdivision are permissible with consent in the in the R5 zone. Clause 4.1 of the LEP sets a minimum lot size of 4,000m² for the subject property. The proposed amendment to the lot sizes will continue to comply with the requirement with the smallest lot being 7,463m².

Change of Access

The proposal seeks to remove access to Lot 191 from Adams Street with access to both lots being proposed via a shared access off Iluka Road. This will increase traffic movements onto Iluka Road which is 100km/h in this location. The applicant has provided a letter stating that the available sight distances from the proposed shared access location are 487 metres to the west and 305 metres to the east. Further, the safe intersection sight distance has been calculated at 262 metres, and minimum gap sight distance has been calculated at 139 metres. Based on this information and provided the access is designed in accordance with Austroads Part 4 22. the revised access arrangement is supported. On the basis of the above, the change to the access arrangement will remain compliant with the LEP and Residential Zones Development Control Plan 2011 (DCP) controls for ensuring 'suitable access' is available to the lot as Iluka Road is a Council maintained road.

Impacts on Biodiversity

The Baseline Ecological Assessment submitted with the original development application concluded there are no Endangered species or ecological communities occurring on the subject land and site vegetation does not form part of a significant wildlife corridor. It was not expected that the now approved development would have a significant impact on the biodiversity of the area provided that proper management of the construction site is implemented and future dwellings dispose of effluent according to the report submitted.

The current approved subdivision layout required 12 trees to be removed from the site to establish the Asset Protection Zone (APZ) for the new dwelling on an already highly modified rural residential property. Trees to be removed include Blackbutt and Pink Bloodwood between 200mm and 950mm in diameter. These impacts remain the same under the modified access arrangement and boundary location.

An updated Baseline Ecological Assessment has been submitted to consider the amended proposal and associated impacts. An extract from the BEA is below regarding the changes to the revised boundary location and new driveway:

Primarily midstorey and regrowth vegetation was observed in the immediate vicinity of the proposed driveway location, with the exception of one (1) mature blackbutt tree (approx. 700 mm DBH) adjacent to the western edge of the driveway (refer photo plates 3 & 4 in APPENDIX 3). It is understood that this tree is intended to be retained. No threatened flora species were detected.

On balance, the changes to the proposal will still have an impact on native vegetation similar to the approved layout, however compared to the approved development, improved biodiversity outcomes through likely retention and less indirect impact on hollow bearing trees will be achieved. Further, additional impacts may occur through detailed design of the upgrade to Adams Street which were not forecast as part of the ecological assessment. No changes to existing environmental conditions relating to compensatory plantings or restriction on title are proposed to be amended as part of the development therefore the development remains compliant with this part of the DCP. On balance, the modified proposal will remain consistent with the controls under Part Y Biodiversity and Habitat Controls of the DCP.

Summary

Section 4.55 (1A) provides that where the development, the subject of consent, will be substantially the same and of minor environmental impacts, the consent may be amended.

As detailed above and in the Section 4.55 Assessment (refer to **Attachment C**) the proposed amendments to the approved development will not result in any non-compliances with relevant planning controls applicable to the site. The modified development when compared to the original development will result in minor additional impacts to native vegetation however construction of Adams Street and the access to Lot 192 per the current conditions of consent would also result in unavoidable impacts to native vegetation. The changes to the boundary location which could otherwise be considered as exempt development (not needing Council approval) and removal of road works do not substantially change the approved development as compliance with Council's planning controls for access remain.

On balance there are no additional impacts resulting from the development, and suitable access is achieved, therefore the proposed amendments are considered to be of minimal environmental impact. The requested amendment is reasonable and does not substantially change the approved development. In this instance the consent can therefore be amended under section 4.55 (1A) as outlined in Schedule 1.

BACKGROUND

Development Application SUB2020/0010 approved a two lot Subdivision of 135 Adams Street, Woombah which was determined by Council on 27 July 2021 (Item No 6b.21.047). Proposed lot 191 contained the existing dwelling and one of the sheds that currently exists on the property, and proposed lot 192 retained a shed.

The site currently has a restriction on title that prohibits access to Iluka Road. As part of the determination, Council varied the restriction on title to allow access for Proposed Lot 192 to Iluka Road. Proposed lot 191 containing the existing dwelling was to utilise the existing frontage however, upgrading of Adams Street for the frontage of lot 191 was required. As part of the Council Resolution, transfer of the Crown Road to Council was also approved to ensure the lot had suitable road access in accordance with the LEP and DCP.

Modification Application MOD2023/0095 was received by Council on 25 September 2023. The proposed modification was notified in accordance with the Community Participation Plan between 28 September and 12 October 2023, no submissions were received.

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

Under the current conditions of consent the transfer and upgrade of Adams Street to service the development would become a Council asset. The recommendation to permit access directly to Iluka Road and remove conditions relating to the upgrade of Adams Street will result in no additional assets being dedicated to Council as result of the modified proposal.

Policy and Regulation

Environmental Planning and Assessment Act, 1979

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 as integrated development, no objection to the proposed development were raised with relevant conditions contained within Schedule 1 to amend the General Terms of Approval. The following internal sections of Council were consulted with during the assessment process:

<i>Internal Section or Position</i>	<i>Comment</i>
Development Engineer	Supported subject to conditions
Civil Services	Support variation to 88B instrument to permit access to Iluka Road

Legal and Risk Management

Should the applicant be dissatisfied with Council's decision, they have a right of appeal to the Land and Environment Court which may incur a financial cost to Council. Prior to any appeal submitted through the Court the applicant can seek a review of Council's determination in accordance with the provisions of the *Environmental Planning and Assessment Act 1979*.

Climate Change

The proposed modification to the development is unlikely to result in additional contributions to CO₂-equivalent emissions as there is no intensification of proposed or services required for the development.

The development is consistent with the Disaster Resilience Framework which provides strategies, actions and recommendations for Council's planning and decision-making, taking advantage of informed scientific research; the Climate Change Impact Assessment report, climate forecasting, climate change modelling predictions, lessons learned, and ongoing expert consultation. No new assets are being constructed as a result of the proposed amendments that would be subject to natural disasters.

Schedule 1

Draft Changes to Advices and Conditions

Delete the following Advice:

- 6. ~~To facilitate the transfer of the crown road to Council, Council must apply to the Department responsible for crown roads. Prior to the application being made by Council for the transfer of the crown road the applicant will be required to provide to Council:~~
 - a ~~A cheque for the application fee made out to the relevant government department.~~
 - b ~~Council's administration fee in accordance with the fees and charges at the time of the application.~~

Should Council support the officer recommendation, amend Advice 10 to reflect variation to restriction as to user on the land to permit Access to Iluka Road for lot 191, update reference to the plan and update the Council resolution reference:

- 10. Council at their meeting (Item No 6b.21.047) resolved to approve the variation of the existing Restriction as to User 1.a) imposed by DP 1058946, to allow vehicular access to proposed Lot 192 from Iluka Road in the location shown on Dwg. No. 9244DA by A. Fletcher & Associates, dated ~~16th October, 2017~~ **9 November 2022**. Prior to any works commencing, a Driveway Crossing Application is to be submitted and approved by Council.

Amend the following Conditions:

Condition 1 to refer to amended plans as follows:

- 1. The development being completed in conformity with the Environmental Planning & Assessment Act, 1979, the Regulations thereunder, the Building Code of Australia (BCA) and being generally in accordance with the following plan(s) as amended in red, or where modified by any conditions of this consent.

Plan No	Drawn by	Plan Date	Revision
9244 DA	A Fletcher & Associates	9/04/2020 9/22/2022	A B

Condition 2 to refer to amended General Terms of Approval issued by the NSW Rural Fire Service as follows:

- 2. This approval has also been granted under Section 4.47 of the Environmental Planning and Assessment Act 1979. Compliance with the conditions and advice of the NSW Rural Fire Service, as contained in their letter dated ~~10~~ **29** November ~~2020~~**2023**, consisting of ~~seven (7)~~ **six (6)** pages, and as attached to this Notice of Determination. Compliance is to be demonstrated prior to release of the SWC and/or Subdivision Certificate where relevant.

Condition 13 to remove reference to road construction as follows:

- 13.
 - 1. 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 subdivision.

Condition 21 to remove reference to road construction associated inspections as follows:

- 21. 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
- e ~~Earthworks~~
- c Roadworks/Access
- e ~~Stormwater Drainage~~
- f ~~Sewer~~
- g ~~Water~~
- h ~~Other Services~~
- i ~~'On Maintenance' (Public Infrastructure)~~
- d Practical Completion (Works on Private Property)
- k ~~'Off Maintenance' (Acceptance of Public infrastructure by Council)~~

Delete the following Conditions 25, 26, 28 and 31:

25. Prior to the issue of the Subdivision Certificate, Adams Street is to be upgraded and sealed for the frontage of Lot 191 only in accordance with the requirements of this condition. A Road Design Plan must be submitted for approval with a **SWC** application.

Adams Street must be upgraded to provide;

- a Minimum 4.0 metre wide sealed carriageway.
- b Bitumen spray-seal surfacing must be a 2 coat seal 14 mm / 7 mm with prime.
- c Minimum depth of suitable compacted pavement material.
- d Adequate roadside drainage to accommodate road widening
- e Access in accordance with Table 5.3b of the Planning for Bush Fire Protection 2019 as required by the general terms of approval provided by NSW Rural Fire Service.
- f Suitable turn around area in accordance with Appendix 3 of the Planning for Bush Fire Protection 2019.

Design and construction is to be in accordance with the applicable Clarence Valley Council Development Control Plans and **NRDC**.

26. The new road is on a crown road reserve currently under the control of the NSW State Government. The transfer of the crown road to Council must be completed prior to issue of the **SWC**. This will also require removal of the existing fence and gate which exists within the portion of crown road reserve.
28. 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.
31. 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.

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.

Insert New Conditions 36 and 37 as follows:

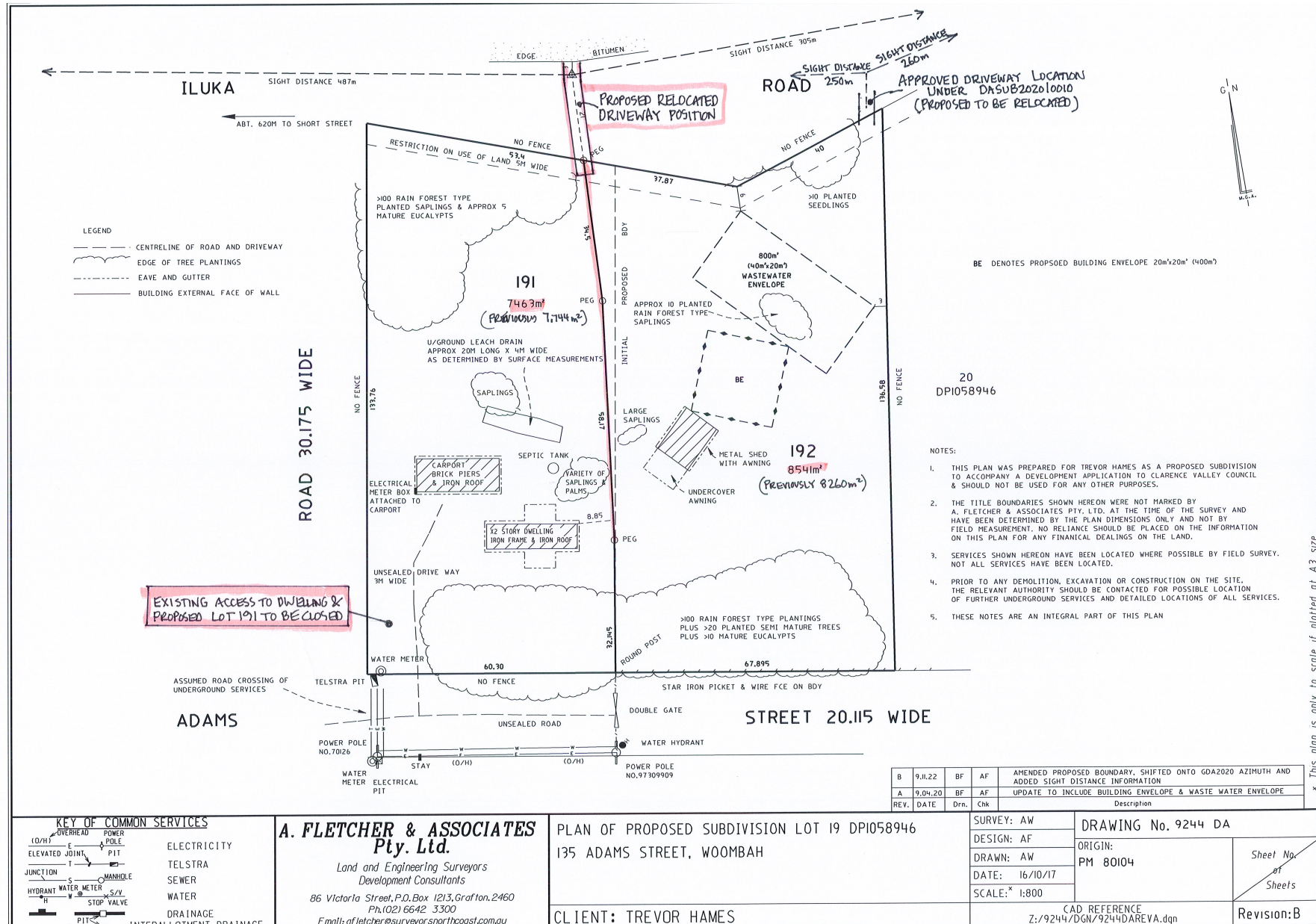
36. Prior to the issue of the Subdivision Certificate, shared access to Lot 191 and Lot 192 via Iluka Road shall be provided in accordance with the requirements of this condition. Detailed design must be submitted for approval with a **SWC** application.

Access via Iluka Road shall be provided in accordance with Austroads Guide to Road Resign Part 4 – Rural Property Access Figure 7.2 and provide:

- a Minimum 6.0m wide sealed access at the property boundary.
- b Minimum 2.0m wide shoulder widening to extend a minimum of 5.0 meters beyond either side of the access radius.
- c Bitumen spray-seal surfacing must be a 2 coat seal 14 mm / 7 mm with prime.
- d Culverts shall have sloped headwall and be installed outside the clearzone.
- e Cattle grid shall be omitted

Design and construction is to be in accordance with the applicable Austroads guidelines and **NRDC**.

37. Prior to the issue of the Subdivision Certificate, existing access via Adams Street is to be removed and the road reserve restored to match the existing road verge.



**SECTION 4.55 AMENDMENT
FILE REPORT FORM**

FILE NO:	SUB2020/0010
APPLICATION:	MOD2023/0095
APPLICANT:	D R Smidt
OWNER:	Trevor Alan Hames
LEGAL DESCRIPTION:	Lot 19 DP 1058946
PROPERTY ADDRESS:	135 Adams Street WOOMBAH NSW 2469
APPROVED DEVELOPMENT:	Two Lot Subdivision

REQUESTED AMENDMENT: The applicant has requested an Amendment under Section 4.55 (1A) of the Environmental Planning & Assessment Act, in relation to:

1. Minor variation (281m² or 3.6%) to lot sizes by varying the location of part of the common boundary between proposed Lots 191 and 192;
2. Relocation of the existing approved driveway to proposed Lot 192 to the proposed common boundary of proposed Lots 191 and 192. This driveway would then service both proposed lots.
3. Delete the requirement for any upgrading of Adams Street for the full frontage of Lot 191. This would then remove the need to transfer Adams Street from the Crown to Council.

ADVERTISING REQUIRED UNDER DCP OR REGULATION?

The proposed modification was notified in accordance with the Community Participation Plan.

BACKGROUND OF DEVELOPMENT CONSENT:

Development Application SUB2020/0010 proposes a 2 Lot Subdivision of 135 Adams Street, Woombah which was approved by Council on 4 August 2021. It is intended that proposed lot 191 will contain the existing dwelling and one of the sheds, and proposed lot 192 will retain a shed on the lot.

As part of the determination, Council varied the restriction on title to allow access of the additional lot to Iluka Road and required upgrading of Adams Street for the frontage of the existing house lot.

SECTION 4.15 EVALUATION:

- (1) **Matters for consideration—general**
In determining a development application, a consent authority is to take into consideration such of the following matters as are of relevance to the development the subject of the development application:
- (a) **the provisions of:**
- (i) **any environmental planning instrument, and**

State Environmental Planning Policy

The application was considered to be generally not inconsistent with the relevant planning instruments that applied to the land. The extent of the proposed changes will not alter the assessment provided under State Environmental Planning Policy

(Vegetation in Non-Rural Areas) 2017, State Environmental Planning Policy (Coastal Management) 2018, State Environmental Planning Policy (Koala Habitat Protection) 2019 or State Environmental Planning Policy 55 – Remediation of Land.

The changes to the access arrangement will not any additional adverse impacts on the coastal zone with regard to the built form or natural environment as approved under the initial application. The amended flora and fauna assessment draws the same conclusion as the initial application with the change in impacts that the subject land does not contain core koala habitat, Primary or Secondary (Class A) koala habitat or occur within 300m of same as identified in the CKPoM (CVC 2015). No preferred koala food trees occur on the subject land. The land is not considered to represent core koala habitat. No non-compliances with these SEPPs are considered to result due to the proposed changes.

Clarence Valley Local Environmental Plan 2011

The proposed changes to the approved development are permissible. Further, the proposal will remain consistent with the objectives of the zone as a result of the changes and will not generate additional conflicts with adjoining land uses.

The changes will result in the development remaining compliant with Class 7.1, and Clause 7.2 of the LEP as previously assessed, the changes to the layout are discussed below as relevant.

Clause 4.1 Minimum Subdivision Lot Size

Clause 4.1 of the LEP sets a minimum lot size of 4,000m², the proposed lots comply with the requirement with the smallest lot being 7,463m².

Clause 5.10: Heritage Conservation

The subject site is not in proximity to any heritage listed items or heritage conservation areas listed under the LEP. The land has been cleared and managed by the owner over the years with an archaeologist identifying that an item of Cultural Significance existing on the subject land and also off the site in the locality. The assessment provided with the original application is as follows:

The Application was referred to National Parks and Wildlife Services (now Heritage NSW) due to the proximity of the subject site and future building envelope on proposed lot 192 to known sites of Aboriginal Heritage. The Applicant has consulted with Yaegl Traditional Owners Aboriginal Corporation as required by Heritage NSW and conclude the proposal will not harm any Aboriginal objects, therefore the proposed development does not trigger the integrated development requirements under the National Parks and Wildlife Act 1974. Should any artefacts or material of Aboriginal origin be uncovered that works to cease until a cultural officer is present. A condition will also be placed upon the determination to ensure that prior to the commencement of construction, an Unexpected Heritage Finds Procedure for Aboriginal and non-Aboriginal Heritage is prepared should actual or potential items or areas of Heritage be discovered during construction activities.

The changes to the driveway location and boundary do not alter the previous assessment and current conditions will be retained on the subject land. Compliance with this clause remains under the modified proposal.

Clause 7.8 Essential Services

Clause 7.8 of the LEP states that consent must not be granted for development unless the consent authority is satisfied that any of the following services that are essential for the proposed development are available or that adequate arrangements have been made to make them available when required:

- (a) *the supply of water,*
- (b) *the supply of electricity,*
- (c) *the disposal and management of sewage,*
- (d) *stormwater drainage or on-site conservation,*
- (e) *suitable road access.*

The proposed changes to the lots having access from Iluka Road, a maintained road will retain compliance with this clause, see comments on suitability of access and assessment below under the DCP.

- (ii) **any draft environmental planning instrument that is or has been placed on public exhibition and details of which have been notified to the consent authority (unless the Director-General has notified the consent authority that the making of the draft instrument has been deferred indefinitely or has not been approved), and**

The changes proposed to the internal floor layout and the car park will not alter assessment provided under SUB2020/0010 in relation to draft controls applicable to the site.

- (iii) **any development control plan, and**

The Residential Zones Development Control Plan applies to the subject land. It is considered that the proposed development is generally consistent with the Residential Zones DCP. The changes proposed to the development will remain consistent with the assessment provided under Part C General Control, Part H Sustainable Water and Part I Sediment and Erosion Control. The below clauses discuss specific issues of compliance that relate to the proposed modification including access and biodiversity controls.

Part J Subdivision and Engineering Controls and Clause C24 Access

The proposal seeks to remove access to Lot 191 from Adams Street, therefore removing the requirement to upgrade Adams Street as per condition 25. The proposal will result in a shared access off Iluka Rd. This will increase traffic movements onto Iluka Rd which is 100km/h in this location. The applicant has provided a letter stating that the available sight distances from the proposed shared access location is 487 metres to the west and 305 metres to the east. SSID has been calculated at 262m, and MGSD calculated at 139m. Based on this information provided the access is designed in accordance with Austroads Part 4 22 the revised access arrangement is supported. On the basis of the above, the changes to the access will remain compliant with the DCP controls for ensuring suitable access is available to the lot.

Part Y Controls for Biodiversity and Habitat Protection

The Baseline Ecological Assessment submitted with the development application concluded there are no Endangered species or ecological communities occur on the subject land and site vegetation does not form part of a significant wildlife corridor. It is not expected that the proposal will have a significant impact on the biodiversity of the area provided that proper management of the construction site is implemented, future dwellings dispose of effluent according to the report submitted. The current approved subdivision layout required 12 trees to need to be removed from the site to establish the APZ for the new dwelling in an already highly modified rural residential property. Trees to be removed include Blackbutt and Pink Bloodwood between 200mm and 950mm. Additional impacts to native vegetation may have been required in associated with the road upgrading requirements which are not known until detailed design is completed.

An updated Baseline Ecological Assessment has been submitted to consider the amended proposal and associated impacts. An extract from the BEA is below regarding the changes in regard to the revised boundary location and new driveway:

Primarily midstorey and regrowth vegetation was observed in the immediate vicinity of the proposed driveway location, with the exception of one (1) mature blackbutt tree (approx. 700 mm DBH) adjacent to the western edge of the driveway (refer photo plates 3 & 4 in APPENDIX 3). It is understood that this tree is intended to be retained. No threatened flora species were detected.

On balance, the changes to the proposal will still have an impact on native vegetation similar to the approved layout however compared to the approved development, improved biodiversity outcomes through likely retention and less indirect impact on hollow bearing trees will be achieved. No changes to existing environmental conditions relating to compensatory plantings or restriction on title are proposed to be amended as part of the development therefore the development remains compliant with this part of the DCP.

Part Y – Habitat and biodiversity controls	1 – bushland	The BEA has considered the site to be amber flag as a result of the proposal. The Applicant has offered to offset clearing required for the subdivision to prepared in accordance with the BIFA. – Existing conditions of consent to remain to enforce this offer.
	2 – wildlife corridor	The BEA has considered the site to

		be amber flag as a result of the proposal. The Applicant has offered to offset clearing required for the subdivision to prepared in accordance with the BIFA. - Existing conditions of consent to remain to enforce this offer.
	3 - threatened and significant flora	The BEA has considered the site to be amber flag as a result of the proposal. The Applicant has offered to offset clearing required for the subdivision to prepared in accordance with the BIFA. - Existing conditions of consent to remain to enforce this offer.
	4 - koala habitat	The subject land does not contain core koala habitat, Primary or Secondary (Class A) koala habitat or occur within 300m of same as identified in the CKPoM (CVC 2015). No preferred koala food trees occur on the subject land.
	5 - Flying fox camps	There are no known camps with 300m of the site.
	6 - threatened and significant flora	See comments in ecological report, no records of threatened flora and nil identified during surveys on-site
	7 - waterways and riparian areas	There are no waterways or exclusion zones on the property

- (iia) any planning agreement that has been entered into under section 7.4, or any draft planning agreement that a developer has offered to enter into under section 7.4, and

N/A.

(iv) the regulations (to the extent that they prescribe matters for the purposes of this paragraph), that apply to the land to which the development application relates

The regulations have been considered, no inconsistency with the prescribed matters has been identified.

(b) the likely impacts of that development, including environmental impacts on both the natural and built environments, and social and economic impacts in the locality,

The proposed changes to the development will not have any additional impacts on the built environment as no additional development or intensification in use of the site is being proposed under the modification.

There will be some removal of vegetation under this proposal however the vegetation removal is less than the original proposed development. A sediment and erosion plan is to be submitted for assessment to minimise the potential for silt to exit the site. It is not considered that the proposal will have a significant impact on the surrounding natural environment.

The impacts of the proposed modification to the boundary and access to economic activity, employment generation and social wellbeing remain consistent with the previous assessment.

Environmental Impacts

The Biodiversity Offsets Scheme 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 Biodiversity Offsets Scheme will be triggered. The proposed changes the location of the boundary and driveway location is not intending to clear over 0.25ha of land and is not impacting on mapped area therefore does not trigger entry into the BOS.

(c) the suitability of the site for the development,

The subject site was considered to be suitable for the proposed development under the initial assessment. The change in boundary and driveway will result in improved outcomes for biodiversity management on-site. It is considered that the subject site is suitable for the proposed changes to the development.

(d) any submissions made in accordance with this Act or the regulations,

The proposed modification was notified in accordance with the Community Participation Plan. No submissions were received during the exhibition period.

(e) the public interest.

The public interest will be maintained as previously assessed and will remain not inconsistent with the objects of the Act.

SECTION 4.55: Section 4.55 (1A) provides that where the development, the subject of consent, will be substantially the same, the consent may be amended.

As detailed in the Section 4.15 Assessment above, the proposed amendments to the approved development will not result in any non-compliances with relevant planning controls applicable to the site.

The changes to the proposal will still have an impact on native vegetation similar to the approved layout however compared to the approved development, improved biodiversity outcomes through likely retention and less indirect impact on hollow bearing trees in the north west corner will be achieved. No changes to existing environmental conditions relating to compensatory plantings or restriction on title are proposed to be amended as part of the development. The changes to the boundary location which could otherwise be considered as exempt development (not needing Council approval) and removal of road works do not substantially change the approved development as compliance with Council's planning controls for access remain.

On balance there are no additional impacts resulting from the development therefore the proposed amendments are considered to be of minimal environmental impact. The requested amendment is reasonable and does not substantially change the approved development. In this instance the consent can therefore be amended under section 4.55 (1A).

RECOMMENDATION: It is recommended that the consent granted on 4 August 2021 be amended, pursuant to section 4.55 (1A) of the Environmental Planning and Assessment Act 1979:

1. Delete Advice 6.
2. Amend Advice 10 to reference new Council resolution to support variation of the restriction on access to Iluka Road.
3. Amend Condition 1 to reflect amended plans
4. Amend Condition 13 to remove reference to road construction
5. Amend Condition 21 to remove reference to relevant inspections associated with removal of the roadworks
6. Delete Conditions 25, 26, 28 and 31.
7. Insert the following new conditions

*Prior to the issue of the Subdivision Certificate, shared access to Lot 191 and Lot 192 via Iluka Road shall be provided in accordance with the requirements of this condition. Detailed design must be submitted for approval with a **SWC** application.*

Access via Iluka Road shall be provided in accordance with Austroads Guide

to Road Resign Part 4 – Rural Property Access Figure 7.2 and provide:

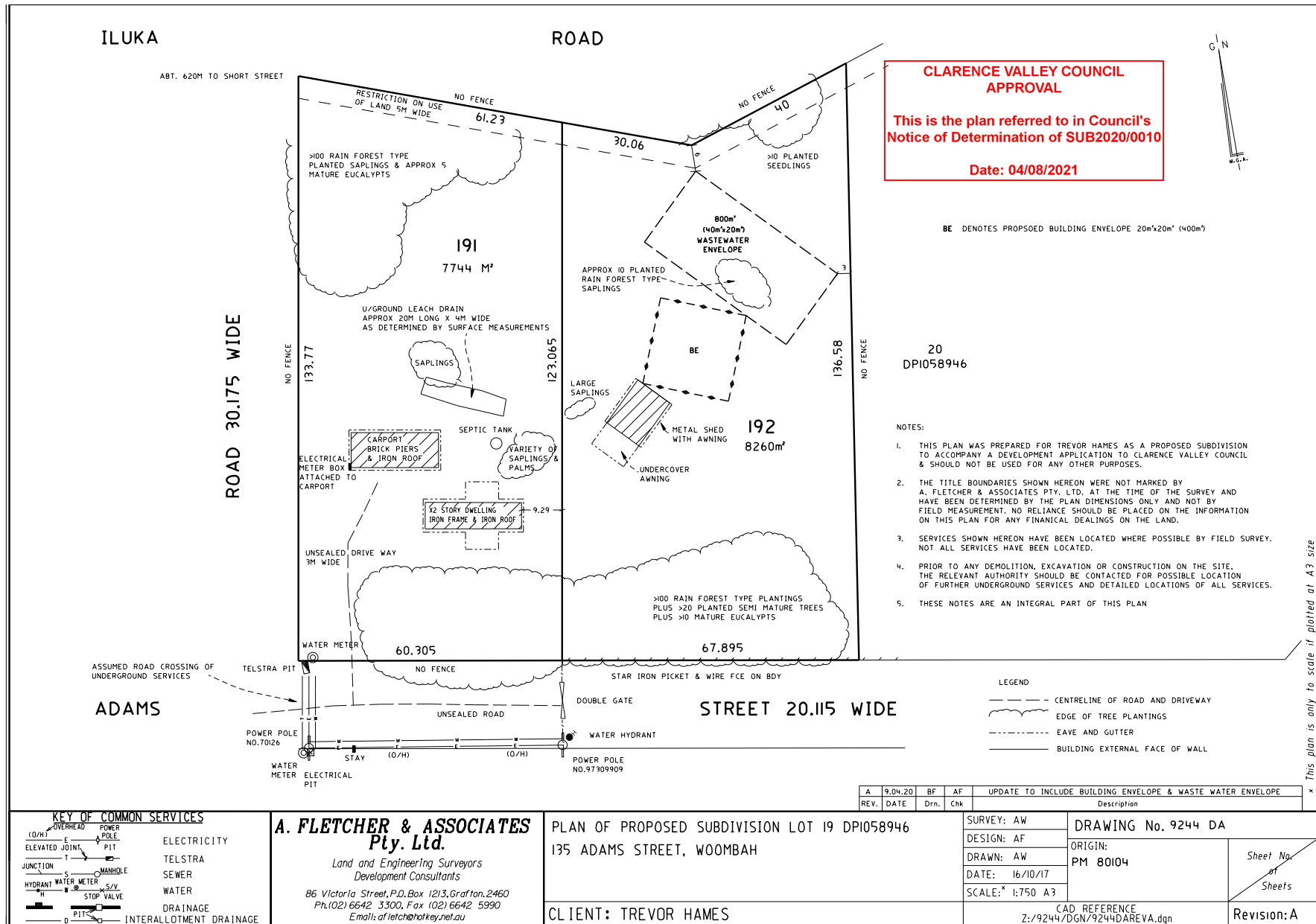
- a Minimum 6.0m wide sealed access at the property boundary.*
- b Minimum 2.0m wide shoulder widening to extend a minimum of 5.0 meters beyond either side of the access radius.*
- c Bitumen spray-seal surfacing must be a 2 coat seal 14 mm / 7 mm with prime.*
- d Culverts shall have sloped headwall and be installed outside the clearzone.*
- e Cattle grid shall be omitted*

*Design and construction is to be in accordance with the applicable Austroads guidelines and **NRDC**.*

Prior to the issue of the Subdivision Certificate, existing access via Adams Street is to be removed and the road reserve restored to match the existing road verge.

A new notice of consent outlining the amended conditions and new stamped plans are to be issued.

Report prepared by: James Hamilton, Coordinator Development Planner
Date: 30 November 2023



ITEM 07.23.231 PLANNING PROPOSAL (REZ2023/0004) TO REZONE LOT 8 DP 715173, COLDSTREAM ROAD TYNDALE TO E4 GENERAL INDUSTRIAL

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Strategic Planner, Jasmine Oakes	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. REZ2023-0004 - Planning Proposal	

SUMMARY

This report seeks Council endorsement to submit a proponent led planning proposal (REZ2023/0004) (**Attachment A**) to the Department of Planning and Environment for Gateway determination. The purpose being to rezone land located at Lot 8 DP 715173, Coldstream Road Tyndale from RU2 Rural Landscape to E4 General Industrial, to allow the land to be redeveloped for land uses permissible under the E4 General Industrial Land Use zoning. The site is 1.7 hectares and currently used for a timber mill and storage sheds. This will be an extension of the adjacent E4 General Industrial zoning and is considered a suitable site given the surrounding uses, access to the motorway and avoids flood risk.

OFFICER RECOMMENDATION

That Council

1. support planning proposal (REZ2023/0004) (**Attachment A**) to amend the *Clarence Valley Local Environmental Plan 2011* Land Zoning Map from RU2 Rural Landscape to E4 General Industrial on land located at Lot 8 DP 715173, Coldstream Road Tyndale.
2. delegate authority to the General Manager to:
 - a. Edit and finalise the planning proposal as required;
 - b. Execute all documentation associated with the local plan making functions;
 - c. Submit the planning proposal to the Department of Planning and Environment seeking a Gateway determination; and
 - d. Seek to be the local plan-making authority.
3. in the event that a Gateway determination is issued, publicly exhibit the planning proposal in accordance with Gateway conditions or Council's Community Participation Plan.
4. amend the *Clarence Valley Local Environmental Plan 2011* to rezone the land parcel to E4 General Industrial, subject to no submissions being received during the exhibition period.
5. note that if submissions opposing the proposed rezoning are received that require further consideration by Council, this will be reported back to the next available Council meeting after submissions close.

LINKAGE TO OUR COMMUNITY PLAN

Theme Economy

Objective We will have an attractive and diverse environment for business, tourism and industry

KEY ISSUES

A planning proposal (REZ2023/0004) (**Attachment A**) has been submitted for Gateway determination by the proponent (Brush Box Industries Pty. Ltd.), which proposes to rezone land at Lot 8 DP 715173, located Coldstream Road, Tyndale (subject property) from RU2 Rural Landscape to E4 General Industrial to allow the property to be redeveloped for land uses permissible under the E4 General Industrial Zone.

The subject property has an area of 1.7 hectares, which is currently used for a rural sawmill business operated by North East Hardwoods, and consists of a sawmill shed, five (5) storage sheds, office, log store and extensive gravel hardstand areas, which is nearing the end of its productive life.

The property is located approximately 150 metres from the intersection of Coldstream Road and Big Riverway (former Pacific Highway). It neighbours E4 General Industrial zoned land on its eastern boundary and is surrounded by rural zoned land on all other boundaries.

The site plan at **Figure 1** details the boundaries and the land zoning of the subject property, and surrounding properties.

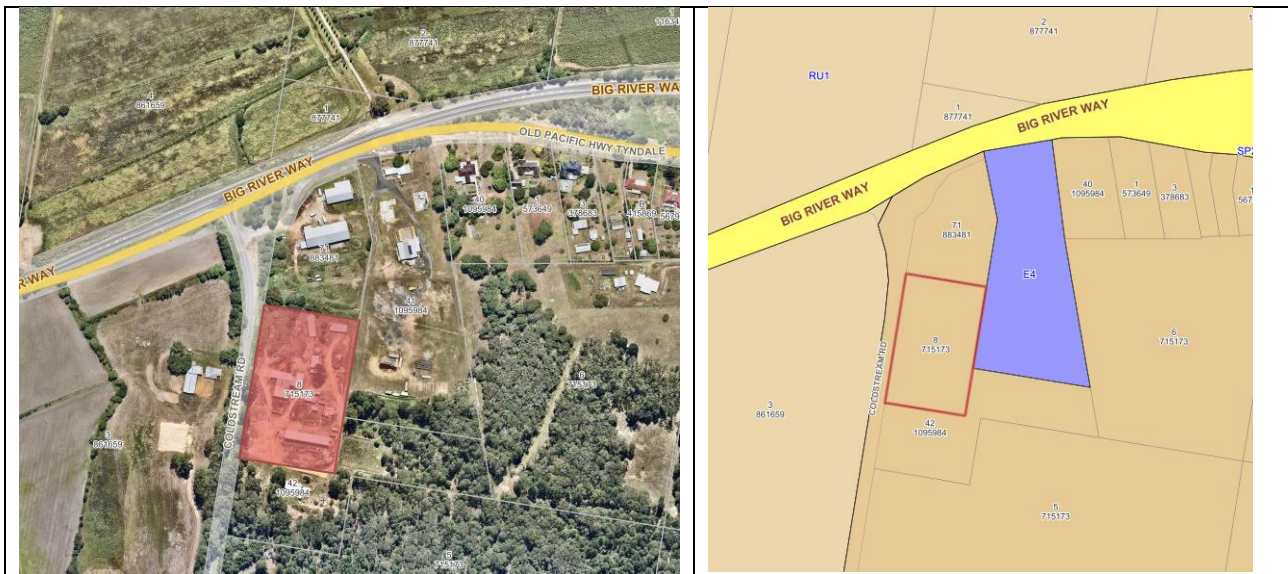


Figure 1: Site Plan of Lot 8 DP 715173

The main objective of the proposed rezoning is to allow the land to be redeveloped for [E4 General Industrial Land Use zone](#) permissible uses, under the *Clarence Valley Local Environmental Plan 2011 (CVLEP)* when sawmill operations cease. This land use zone is considered consistent with the current use as sawmill and storage facilities.

Should the [RU2 Rural Landscape Land Use zone](#) be retained future uses of the subject land would be restricted to those permissible under this zone, which due to the small size (1.71ha) and existing industrial-type uses on adjacent land restricts the range of rural and agricultural uses that would be considered viable. In addition, the land is below the minimum lot size of 40 hectares for dwelling purposes.

Council staff have considered the strategic merit of the planning proposal (REZ2023/0004) to rezone the subject land from RU2 Rural Landscape to E4 General Industrial, and are supportive of the proposal considering the following:

- The subject land is currently used for industrial-type land uses, including sawmill and storage sheds
- The proposed E4 General Industrial Land Use zone is consistent with the zoning of the adjoining land to the east (also zoned E4 General Industrial), and the use of the adjoining land to the north consisting of two (2) industrial buildings currently used by Clarence Harvesting Co-op for rural industry based activities
- The land is above the proposed 1% AEP flood planning level (including climate change)
- The land is not mapped as important agricultural land
- No significant environmental constraint have been identified on the land
- The site has great access to the new pacific motorway, with access north and south and the closest off ramp located approximately 2700 metres to the north-east of the subject land.

BACKGROUND

Council received a scoping proposal with preliminary details for the proposed rezoning from the applicant. The scoping proposal was referred to the Department of Planning and Environment (DPE) and the Department of Primary Industries (DPI), who raised no significant issues or concerns regarding the proposed rezoning. Further details regarding the two (2) NSW Agency comments are included in the consultation section of this report.

Council staff received a preliminary version of the planning proposal via the NSW Planning Portal. An additional information request letter was sent to the applicant for further strategic justification in support of the proposal. That information was provided and the current proposal has been assessed by Council's Strategic Planning staff and meets the requirements of DPE's *Local Environmental Plan Making Guidelines* (August 2023) and Council's relevant plans and strategies.

COUNCIL IMPLICATIONS

Budget/Financial

The applicant has paid the rezoning application fee which is expected to cover the reasonable costs associated with administering this phase of the planning proposal. Additional fees, in accordance with Council's adopted Fees and Charges, will apply if the proposal progresses beyond Gateway determination.

Asset Management

N/A

Policy and Regulation

Environmental Planning and Assessment Act 1979 – incl. Section 9.1 Ministerial Directions

Clarence Valley Local Environmental Plan 2011

State Environmental Planning Policies

North Coast Regional Plan 2041

Clarence Valley Council Community Participation Plan 2022

Consultation

A Scoping Proposal detailing the proposed rezoning was referred to DPE and DPI on 25 November 2023. Their responses comprise the following:

- DPE staff stated that there is merit in undertaking a Gateway assessment of the proposal. DPE provided advice for the applicant to address within the planning proposal for their submission for Gateway determination.
- DPI staff stated that should the proposal progress through Gateway determination, that *'an assessment of the potential impacts of the proposal on agricultural resources and industries in the vicinity should be undertaken. A Land Use Conflict Risk Assessment is recommended to ensure any potential risks are adequately addressed.'* It is anticipated that a condition would require a Land Use Conflict Risk Assessment be prepared by the applicant prior to public exhibition of the planning proposal.

The planning proposal (REZ2023/0004) has been referred to Council's Development Services staff, Development Engineers and Environmental Health Officers for comment during November 2023. No issues or requirements for further information to support the proposal were identified. It is the opinion of internal staff that any future proposed development for permissible land uses under the E4 General Industrial zone will be assessed at development assessment stage, and conditions of consent be implemented as required to mitigate any potential impacts of the proposed new land use.

Should a Gateway determination be issued, the planning proposal will be publicly exhibited in accordance with Gateway conditions, however if no exhibition requirements are specified in the Gateway determination, the planning proposal will be exhibited for a minimum of 28 days in accordance with Council's Community Participation Plan.

During the exhibition period the planning proposal will be made available for comment on the NSW Planning Portal and Council's On-exhibition webpage with notifications made via Council's social media platforms and Noticeboard. The planning proposal will also be referred to the NSW Department of Primary Industries, and any other agencies identified in the Gateway determination.

If submissions opposing the proposed rezoning are received requiring further consideration by Council, this matter will be reported back to the next available Council meeting after submissions close.

Legal and Risk Management

There are no legal appeal rights for third parties who may oppose the proposal. The applicant may request a review of the Gateway determination if they are dissatisfied with the determination.

Climate Change

The assessment has considered the risks of natural hazards, including flooding and impacts of climate change, and the site is suitable for the proposed zoning.

ITEM 07.23.232 BUSH FIRE PRONE LAND MAPPING UPDATE

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Strategic Planner, Jasmine Oakes	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. Summary of Process and Methodology - CVC Bush Fire Prone Land Map Review ↓ B. Peer Review - Bush Fire Prone Land Map (Separate Cover) ⇒	

SUMMARY

It is a legislative requirement under section 10.3 of the *Environmental Planning and Assessment Act 1979* and the *Rural Fires Act 1997* that Council record designated Bush Fire Prone Land (BFPL) within the local government area (LGA) on a Council map. This report seeks Council endorsement to request that the Commissioner of the NSW Rural Fire Service (RFS) certify the draft BFPL Map 2023 for the Clarence Valley LGA. The draft BFPL Map 2023 has been prepared in compliance with the NSW Rural Fire Service 2015, *Guide for Bush Fire Prone Land Mapping version 5b 2015* (2015 Guidelines), taking a precautionary approach to map areas across the LGA as bush fire prone, particularly given the experience of the 2019 Black Summer Bushfires.

New areas are mapped as BFPL to comply with the guidelines to include “grassland” and to better map areas that may support a bush fire in severe weather / climate conditions. The revised maps were initially produced by the RFS and reviewed and revised by Council staff and RFS, and the methodology (**Attachment A**) used and final maps have been peer reviewed by independent bushfire consultants (**Attachment B**). If Council agree, the final step in the process is for the RFS to add on buffers and certify the map.

OFFICER RECOMMENDATION

That Council

1. note
 - a. the NSW Rural Fire Service 2015, *Guide for Bush Fire Prone Land Mapping version 5b 2015* (2015 Guidelines) which provides a guideline for Councils to assess, categorise and map vegetation based on potential bushfire risk. This guideline introduces a requirement for councils to include an additional vegetation category 3 (grassland) within Bush Fire Prone Land Map;
 - b. the Clarence Valley Council Bush Fire Prone Land Map Methodology (**Attachment A**), which details the methodology, approach and background to the development of the draft BFPL Map 2023; and
 - c. the Clarence Valley Council Bushfire Prone Land Mapping Review (**Attachment B**), which provides a review of the methodology used to develop the draft Bush Fire Prone Land Map 2023.
2. request that the Commissioner of the NSW Rural Fire Service certify the draft Bush Fire Prone Land Map 2023.
3. place the certified Bush Fire Prone Land Map on Council’s website and notify the public that the new Bush Fire Prone Land Map will need to be considered for all new development within the Local Government Area.

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

Council’s current BFPL Map was developed in accordance with the then current NSW RFS guidance using the most up to date and imagery of the time, which was reviewed and certified by the NSW RFS Commissioner in July 2004.

The NSW RFS has since developed updated guidelines for mapping BFPL in 2015 “*Guide for Bush Fire Prone Land Mapping version 5b 2015*” (2015 guidelines). These guidelines establish the current process to assess, categorise and map vegetation based on potential bushfire risk. The 2015 guidelines also introduced the need for inclusion of a new vegetation category 3 (medium risk) consisting of grasslands, freshwater wetlands, semi-arid woodlands, alpine complex and arid shrublands within BFPL Maps for each LGA across NSW. The 2015 guidelines can be viewed on the NSW RFS website here [the 2015 Guidelines](#).

The 2004 BFPL Map has been reviewed and updated in accordance with the 2015 guidelines by mapping BFPL within the LGA as one of the three (3) vegetation categories (as detailed below). In addition, a precautionary approach has been taken and includes agricultural and cropping land within the BFPL Vegetation Category 3 (Medium risk), in response to the 2019/2020 Bushfires, which did burn through many agricultural areas.

Interpreting the draft BFPL Map 2023

BFPL is mapped under three different categories, including:

- Vegetation category 1
 - Highest bush fire risk with a 100m buffer
 - Land consisting of forest, woodlands, heath (tall and short), forested wetlands and timber plantations
 - Represented in red on the maps
- Vegetation category 2
 - Lower bushfire risk than category 1 and category 3 with a 30m buffer
 - Land consisting of rainforest, pockets of vegetation and land with land management practices that actively reduce bush fire risk, including discrete urban reserves and land with suitable access and adequate infrastructure to support suppression by firefighters
 - Represented in light orange on the maps
- Vegetation category 3
 - Medium bush fire risk with a 30m buffer
 - Land consisting of grassland, freshwater wetlands, semi-arid woodlands, alpine complex and shrublands, and certain managed agricultural lands likely to support a bush fire or subject to bush fire attack; and cropping land such as sugarcane, macadamia plantations, blueberries, cattle grazing land, annual fodder crops and other agricultural uses
 - Represented in dark orange.

Note: The buffer is inserted into BFPL Maps by NSW RFS automated process prior to review and certification by the NSW RFS Commissioner.

Methodology and Peer Review

The methodology (**Attachment A**) details background into why Council reviewed the current BFPL Map and the methodology and approach used to develop the draft BFPL Map 2023.

Council have also sought advice from an independent professional bushfire consultant to peer review the methodology, the draft BFPL Map 2023 and to provide recommendation on consultation requirements on the draft BFPL Map 2023. The peer review is included as **Attachment B**.

The peer review identified some minor anomalies in the original draft BFPL Map mapped vegetation category 3 (grasslands) which may be considered more representative of either the vegetation category 1 or 2 vegetation. Council staff have reviewed the consultant’s recommended updated map against the draft BFPL Map considering the most up to date NearMap Imagery. Required changes have been consolidated into the current version of the draft BFPL Map 2023.

The peer review also outlines that there is no legislative requirement or guidance for councils to place draft BFPL Maps on public exhibition. Due to the technical nature of the maps it would be up to qualified staff, bush fire consultants or the NSW RFS to determine whether land can carry a bushfire and therefore should be mapped or not, which has been done during the development of the draft BFPL Map 2023.

Consequently, it is recommended that the draft BFPL Map not be placed on public exhibition for comment by the general public. Staff have contacted a range of councils around NSW and the majority have not placed the draft bushfire prone land maps on public exhibition. This is a similar approach that councils around NSW take with regard to mapping other natural hazards, such as flood prone land or coastal hazards. The maps

simply indicate where hazards are, and in this case, areas that could in the worst conditions, carry a bushfire, this then needs to be considered when assessing development applications and other planning and resource decisions.

It is, however, a legislative requirement to make draft BFPL Maps available to the public. Once the draft BFPL Map 2023 has been certified by the NSW RFS Commissioner, Council staff will notify the community when the new BFPL Maps will come into force using numerous media opportunities and the new BFPL Map will be updated in Council's online mapping (Intramaps). This would also be a catalyst for raising awareness of the risks of bushfire and the need to consider these risks and be prepared.

Council staff also intend on developing a guideline to explain what it means to live in areas mapped BFPL and provide advice on how to plan and prepare for bushfires in the Clarence Valley, similar to the Tweed Shire Council advice: <https://www.tweed.nsw.gov.au/property-rates/property-residents/bushfires/planning-preparing-for-bushfires>. This will be completed in 2024.

BACKGROUND

On 1 August 2002, the *Rural Fires and Environmental Assessment Legislation Amendment Act 2002* amended the *Rural Fires Act 1997* and the *Environmental Planning and Assessment Act 1979* (EP&A Act) to provide significant improvements in bush fire safety. This included a requirement for local councils to prepare a BFPL map identifying vegetation that has the potential to support a bush fire. The BFPL map is the broad area and conservative trigger for the consideration of bush fire protection measures for new development.

Mapping an area as bush fire prone is simply a 'trigger' to properly consider the risks of bush fire when undertaking certain developments. Section 79BA of the EP&A Act requires that where development of BFPL occurs, the consent authority must be satisfied that the development complies with the NSW RFS '*Planning for Bushfire Protection 2019*' which requires protective measures be provided in order to make a building less susceptible to damage or destruction from bush fires. A bushfire assessment report must also accompany a development application where there is a bushfire risk. Developments also need to comply with *Australian Standard 3959-2009 – Construction of buildings in bush fire prone areas*.

The revised map will be available on Council's website and ensure that information is available early in the Development Assessment (DA) process for potential applicants. This will make it more efficient for planning and building services staff to advise applicants about the need to consider bushfire risk. At present DAs need to consider bushfire risk regardless of the map, and in practice Council will ask for a bushfire assessment if a proposal is in an area that has a risk of bushfire (or grass fire). This can create confusion or unexpected requirements and delays for development applications as not all areas are mapped as bushfire prone. The updated maps will make that part of the DA process clearer and more efficient for both developers and Council.

The NSW RFS has developed a "*Building in Bush Fire Prone Areas Single Dwelling Application Kit*" to guide applicants in developing Bush Fire Assessments Reports (BFAR) for single dwellings. Services of a suitably qualified bushfire consultant however may be required to develop BFAR for more complex and high-risk development proposals. In addition, certain development may also require referral to the NSW RFS as integrated development.

Some areas that burnt in the Black Summer Fires of 2019/2020 were not mapped BFPL, highlighting the need for a review and update of Council's current BFPL Map.

The NSW RFS provided an initial draft BFPL Map based on the Guidelines to Council following discussion post fires. Numerous revisions have been undertaken to the draft BFPL Map which has been methodically cross checked against vegetation mapping, aerial mapping and imagery provided by NearMaps and Council's mapping system (zoning, roads, environmental values, vegetation and other land features). Some areas of uncertainty were checked with site inspection, and / or utilising local knowledge ensuring the classification of vegetation and land management practices are correct, and that land to be mapped as bush fire prone properly reflects the current and likely future risk.

COUNCIL IMPLICATIONS

Budget/Financial

The draft BFPL Map 2023 has largely been developed using the existing Strategic Planning staff budget. A professional Bushfire Consultant was appointed to review the methodology and draft BFPL Map 2023 within the existing budget.

There are no ongoing operational or maintenance budgetary requirements for the BFPL Map, however it is recommended that a review of the Map is undertaken within five (5) years in accordance with legislative requirements.

Asset Management

The revised Bushfire Prone Land Maps do not have direct implications for asset management costs or requirements.

Policy and Regulation

Environmental Planning and Assessment Act 1979

Rural Fires Act 1997

NSW RFS Guide for Bush Fire Prone Land Mapping version 5b 2015

NSW RFS Planning for Bushfire Protection 2019

Consultation

Council presented the proposed approach, methodology to the Bushfire Risk Management Committee in February 2023 who supported the proposal and the need to update the maps and take a more precautionary approach, particularly for new housing and development in bushfire prone areas.

Extensive consultation has been undertaken between Council's Strategic Planning staff, Development Services Staff, Environmental and Regulatory staff and NSW RFS during the development of the draft BFPL Map 2023, post Black Summer Fires of 2019/2020.

There is no legislative requirement or guidance for Council's to place draft BFPL Maps on public exhibition for comment by the community. Consequently, public exhibition of the draft BFPL Map 2023 is not recommended due to the technical nature of the Map, the extensive consultation undertaken during the development of the draft map, and the recommendation of the bushfire consultants peer review.

Following certification by the NSW RFS Commissioner, the new certified BFPL Map will be made available on Council's Website and online, mapping system (Intramaps) with notifications on Council's Noticeboard and Social Media platforms, which will also be advertised in the Local Independent Newspaper and radio stations.

Legal and Risk Management

The updated maps have been prepared in accordance with the NSW Rural Fire Service 2015, Guide for Bush Fire Prone Land Mapping version 5b 2015 (2015 Guidelines).

Climate Change

Council's adopted *Phase 2 - Physical Climate Risk Assessment – Summary for Policymakers* (by Risk Frontiers) states that:

*The frequency and severity of dangerous bushfire weather days are projected to continue to increase across all of Clarence Valley during the 21st century under all climate scenarios, with a larger increase under RCP8.5 (Figure 12). Maximum FFDI values will continue to be highest across inland locations and will likely be in the range of 100-150 by 2050, and 150-200 by 2090. The average frequency of very high fire danger days across most parts of CVC will increase by approximately 55% under RCP4.5 and approximately 130% under RCP8.5: for Grafton this means an increase from approximately 9 to up to 21 days per year. By 2090 most locations will have experienced an approximately 200% increase. Note that this is likely an underestimate, as Grafton has already experienced 41 very high fire danger days in 2019. Average annual losses to residential, commercial and industrial property from bushfires are expected to increase by up to 10% by 2050, and up to 16% by 2090. **Exposure to dangerous bushfire weather will continue to increase throughout the 21st century, driven primarily by increasing temperatures.***

Climate change has the potential to exacerbate catastrophic bushfire conditions. A comparison of the areas burnt in the Back Summer Bushfires 2019/2020 and the existing BFPL Map illustrates a range of anomalies, and land that currently is not classified as BFPL that burnt in 2019/20.

Therefore, climate change impacts including drought, severe heat, low humidity and other conditions mean that almost any area of the valley can burn.

Consequently, the draft BFPL Map 2023 was developed in accordance with the 2015 Guidelines, taking a precautionary approach.

Clarence Valley Council –

Bush Fire Prone Land Map Review 2022/23

Introduction

It is a legislative requirement under section 10.3 of the *Environmental Planning and Assessment Act 1979* and the *Rural Fires Act 1997* that Council record designated bush fire prone land within the local government area (LGA) on a Council map. The NSW Rural Fire Service *Guide for Bush Fire Prone Land Mapping* version 5b 2015 (the guidelines), establish the process and criteria for mapping bush fire prone land. In simple terms, bush fire prone land is an area of land with vegetation that can support a bush fire or an area that is likely to be subject to bush fire or ember attack.

The 2015 guidelines also introduce the need for inclusion of a new vegetation category 3 consisting of grasslands, freshwater wetlands, semi-arid woodlands, alpine complex and arid shrublands into bush fire prone land mapping. Consequently, Council have reviewed its bush fire prone land mapping to provide for three (3) vegetation categories as reflected in the draft map.

The map is required to be certified by the Commissioner of the NSW RFS and updated every five years to reflect any changes in vegetation or legislation. Bush fire prone land maps are also required to be made available to the public. These are currently available on Council's website.

Background

The catastrophic and devastating fires of 2019 burnt approximately 59 % of the Clarence Valley LGA. A total of 168 homes, 418 outbuildings and sheds were recorded as destroyed, with many more buildings, farms, national parks, lives and livelihoods impacted by bush fires.

A comparison of the areas burnt in 2019 and the existing bush fire prone land map illustrates a range of anomalies, and land that currently is not classified as bush fire prone that actually burnt in 2019 / 20. It is clear that with drought, severe heat, low humidity and other conditions that almost any area of the valley can burn. In 2019 this included peat swamp and coastal heath near Lake Wooleweyah, grazed and managed across the LGA (including at Yugilbar station and many other well managed farming operations), rural villages, coastal forests and everything in between. It is therefore necessary to update our maps of bush fire prone land to better reflect the new guidelines and reality of conditions across the Clarence.

Clarence Valley Council's updated Bushfire Prone Land Mapping can be accessed via intramaps under the 'Planning and Development' module on our website –

<https://maps.clarence.nsw.gov.au/intramaps97/>

Development of land mapped as bushfire prone land must meet the requirements of the NSW RFS '*Planning for Bushfire Protection 2019*' which requires protective measures be provided in order to make a building less susceptible to damage or destruction from bush fires. A bushfire assessment report must also accompany a development application. In addition, certain development on bushfire prone land may also require referral to the NSW RFS as integrated development.

The NSW RFS '*Planning for Bushfire Protection 2019*' can be accessed from the NSW RFS website –

<https://www.rfs.nsw.gov.au/plan-and-prepare/building-in-a-bush-fire-area/planning-for-bush-fire-protection>

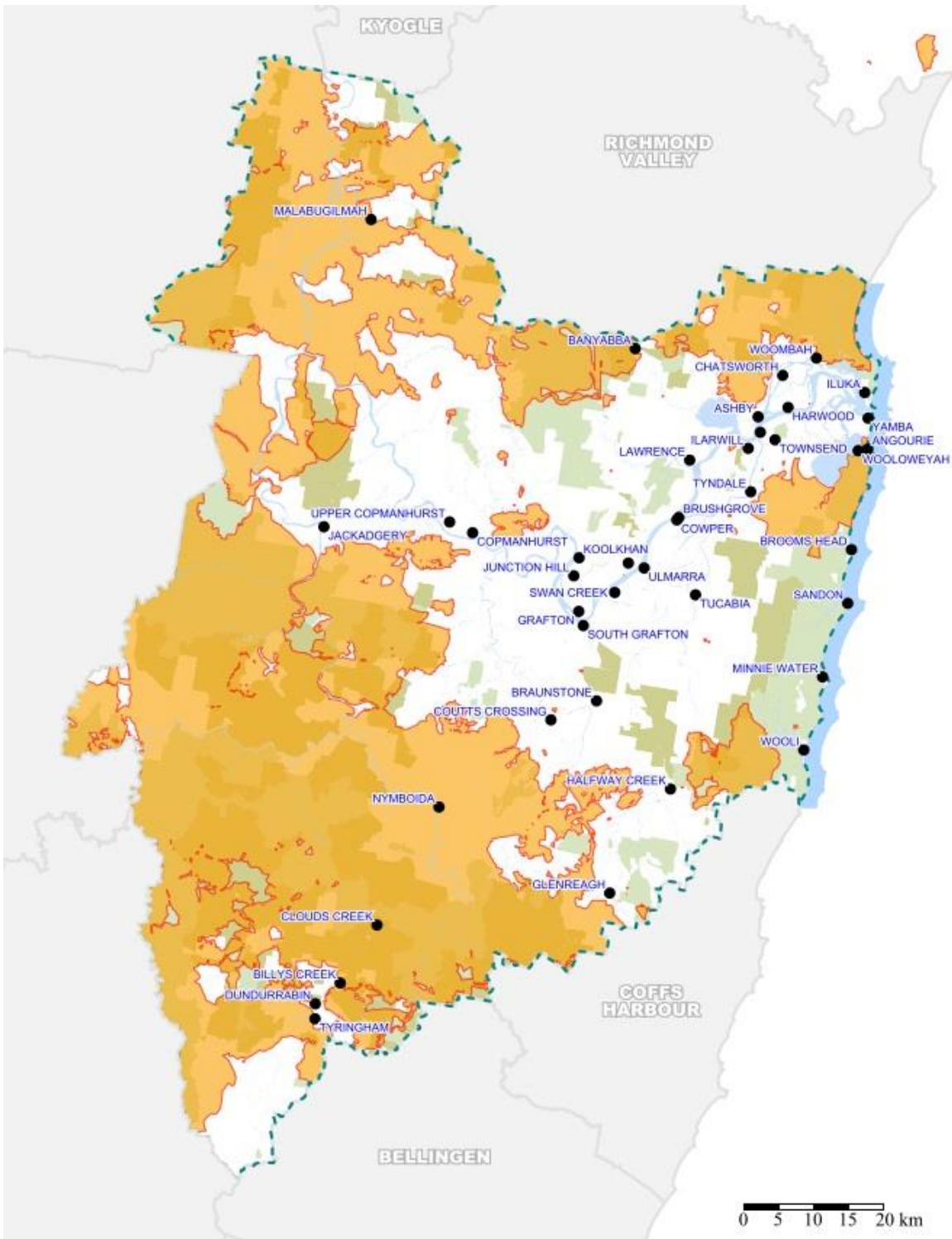


Figure 1 - Areas burnt in 2019/20 bush fire (coloured orange)

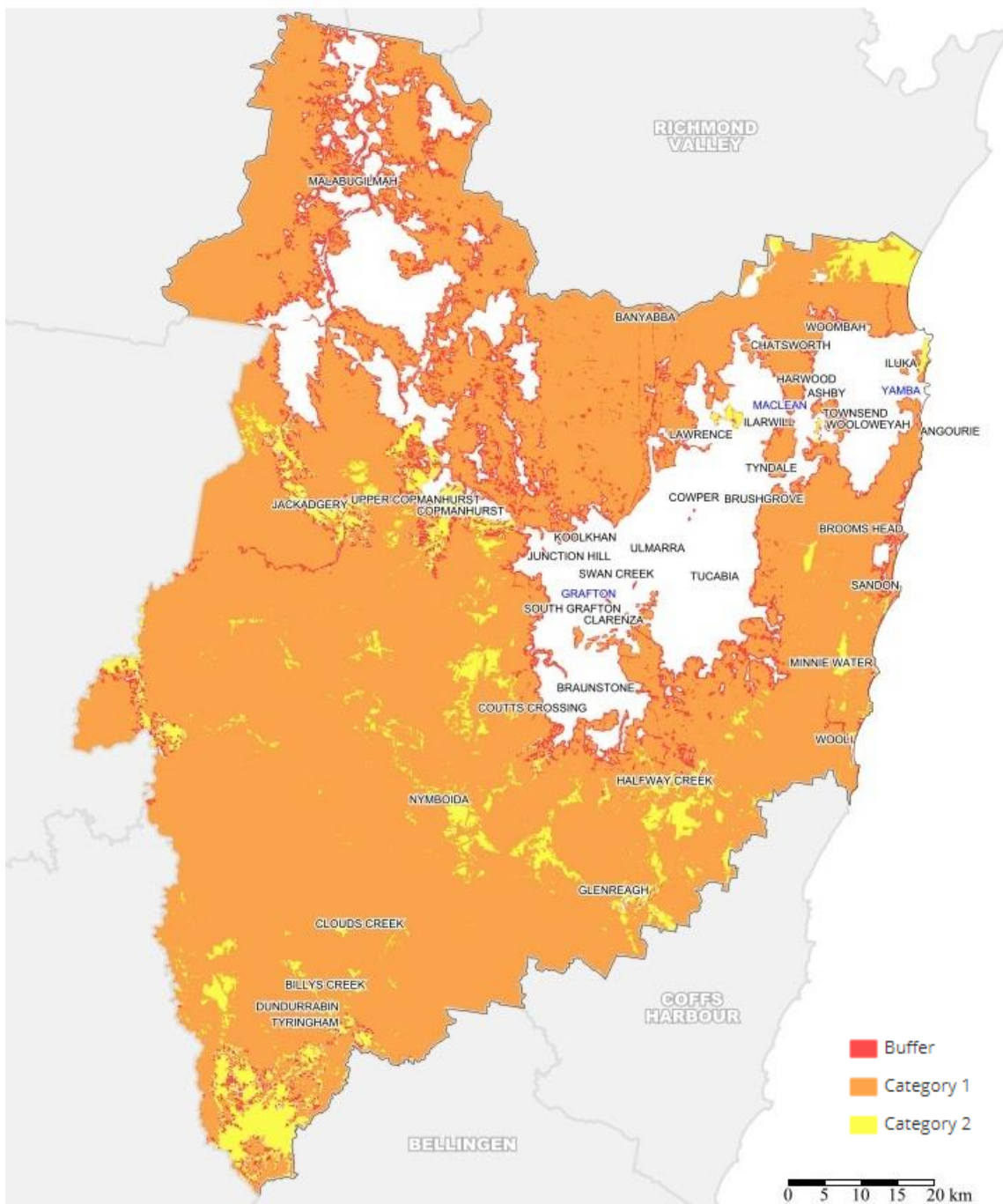


Figure 2 - Current bush fire prone land map

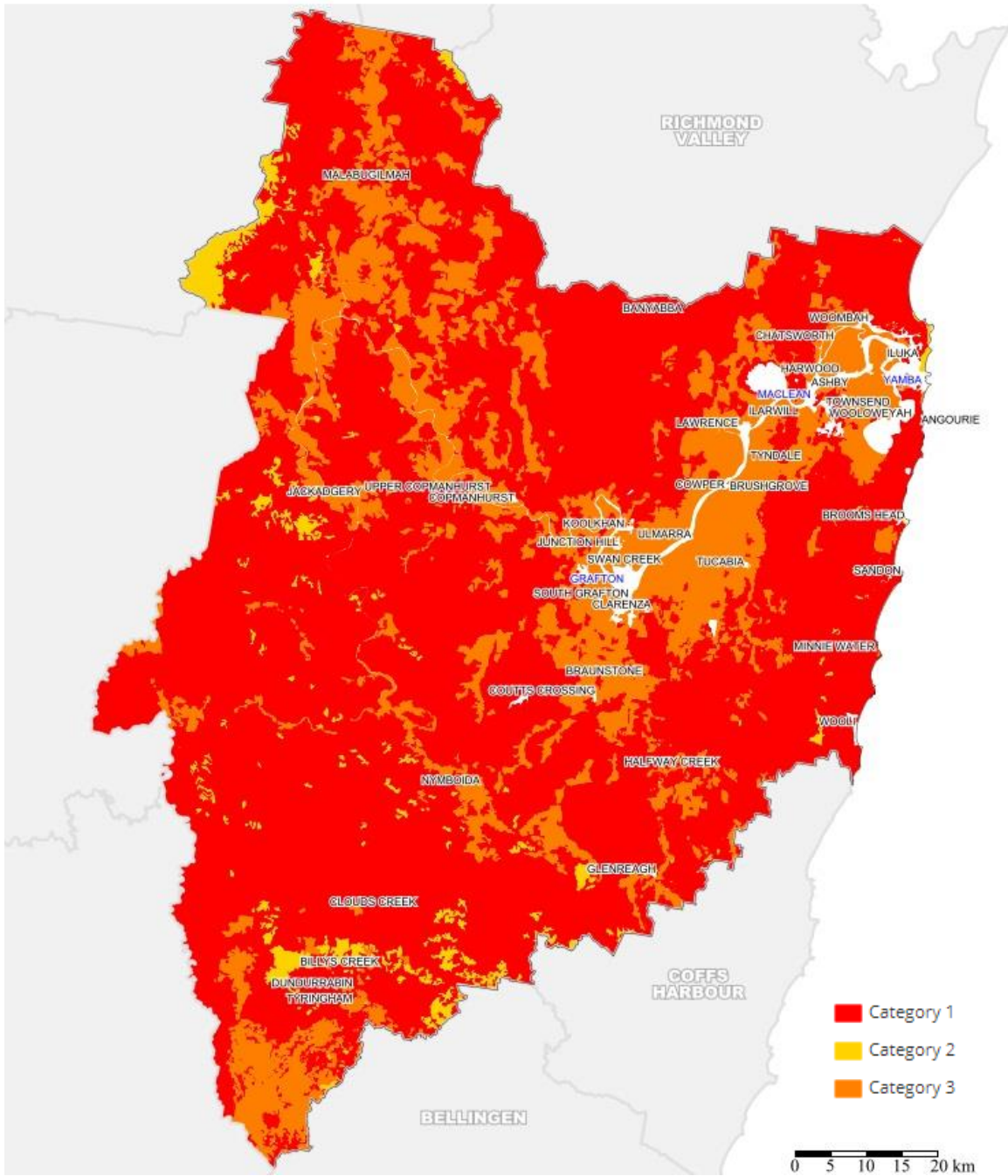


Figure 3 – proposed draft bush fire prone land map

Note: The buffer is inserted into BFPL Maps by NSW RFS automated process prior to review and certification by the NSW RFS Commissioner.

Interpreting the proposed draft BFPL maps

Bush fire prone land is mapped under three different categories, this includes:

- **Vegetation category 1**
 - Highest bush fire risk with a 100m buffer
 - Land consisting of forest, woodlands, heath (tall and short), forested wetlands and timber plantations
 - Represented in red on the maps

- **Vegetation category 2**
 - Lower bushfire risk than category 1 and category 3 with a 30m buffer
 - Land consisting of rainforest, pockets of vegetation and land with land management practices that actively reduce bush fire risk, including discrete urban reserves and land with suitable access and adequate infrastructure to support suppression by firefighters
 - Represented in light orange on the maps

- **Vegetation category 3**
 - Medium bush fire risk with a 30m buffer
 - Land consisting of grassland, freshwater wetlands, semi-arid woodlands, alpine complex and shrublands, and certain managed agricultural lands likely to support a bush fire or subject to bush fire attack
 - Represented in dark orange

Process for reviewing Council's Bush fire Prone Land Map

In accordance with the guidelines and in response to the fires of 2019/20 Council initiated a process with the NSW RFS to update the maps and requested updated Bush Fire Prone Land Maps from the NSW RFS.

The NSW RFS provided Council with a draft Bush Fire Prone Land Map and an initial review was undertaken by Council's planning staff, with a recommendation provided to NSW RFS regarding the preferred approach and changes to boundaries of bush fire prone land and designated vegetation categories. This included the need to take a precautionary approach and to reflect the risk of bush fire on land across the Clarence, with reference to the extent of fires in 2019 and expected future risk.

The NSW RFS provided Council with a revised draft Bush Fire Prone Land Map based on this review in October 2021.

Council staff further revised this version of the draft BFPL provided by RFS, by methodically cross checking against aerial mapping and imagery provided by Nearmaps and Council's mapping system (zoning, roads, environmental values, vegetation and other land features). Note that Nearmaps was purchased with a Bushfire Recovery Grant to, in part, assist with updating the bushfire prone land maps. This was not purchased and made available in full to Council until December 2022. The new aerial maps provided by intramaps were then used and areas where changes were made from the 2005 maps and any areas of uncertainty were checked by site inspection or utilising local knowledge. This has ensured that the classification of vegetation and land management practices are correct, and that land to be mapped as bush fire prone properly reflects the current and likely future risk.

The methodology and outline of the process between RFS and Council and the revised draft BFPL map was reported to the local Bush Fire Risk Management Committee in February 2023. The process did not raise any concerns and a number of potential implications were raised for discussion by the staff presenting the approach.

This included discussion around DA requirements and costs/delays; implications for managing agricultural land and farm infrastructure, sugar cane burning, hazard reduction permits and other matters. No concerns were raised by the Committee, including local RFS staff present at the meeting.

Council have also sought advice from an independent professional bushfire consultant to peer review the methodology, the draft BFPL Map 2023 and to provide recommendation on consultation requirements on the draft BFPL Map 2023.

Note: Required changes have been consolidated into the current version of the draft BFPL Map 2023 in response to *recommendation of the peer review*.

Areas that are not likely to be bush fire prone

NSW RFS Guidelines detail land to be excluded from bush fire prone land mapping, which generally includes non-vegetated and urban areas, permanent waterways, managed grasslands, gardens and lawns, and small patches of remnant vegetation and corridors that will not likely support a bush fire or is not likely to be subject to bush fire attack.

The guidelines also state that *'Agricultural lands used for annual and/or perennial cropping, orchard, market gardens, nurseries and the likes are excluded'* from bush fire prone land mapping.

However, we suggest that some agricultural land should be mapped as bush fire prone. The 2019 / 2020 bush fires have shown us that given the right conditions most areas are liable to bush fire risk. Consequently, it is considered that some cropping land at risk of bush fire (sugarcane, macadamia plantations, blueberries, cattle grazing land, and other agricultural uses) are to be mapped as bush fire prone land – Vegetation Category 3. Vegetation Category 3 includes medium bush fire risk, including land consisting grassland, freshwater wetlands, semi-arid woodlands, alpine complex and arid shrublands.

What is changing?

The most significant changes from the current Bush Fire Prone Land Map is the requirement under the guidelines that all grassland is now mapped as bushfire prone land under a new vegetation category 3 (medium bushfire risk), along with freshwater wetlands, semi-arid woodlands, alpine complex and shrublands and given a 30m buffer area. Council have also mapped some managed agricultural lands as bush fire prone land - vegetation category 3.

The maps above in Figures 2 and 3 provide a snapshot of the key areas which are currently not mapped as bush fire prone and the proposed areas that are to be mapped as bush fire prone.

What are the implications?

Mapping an area as bush fire prone is simply a 'trigger' to think about the risks of bush fire when undertaking certain developments.

Development Applications for new houses need to undertake a single dwelling assessment for bush fire risk and demonstrate appropriate management – such as asset protection zones (clearing around homes); water tanks; appropriate materials and building design commensurate with the bush fire risks and BAL rating. These can usually be a self assessment for low risk areas and raises the importance of being prepared for bush fire in those areas mapped as at risk. Even when areas are not mapped as bush fire prone Council often requires a bush fire assessment, however by mapping these areas this avoids potential surprises and drawn out discussions with applicants.

Under the existing State Environmental Planning Policy (Exempt and Complying Development Codes) 2008 (Codes SEPP), exemptions for farm buildings (sheds etc.) are not impacted by an area being mapped as bush fire prone and would not require a DA.

Council or public authority works under the State Environmental Planning Policy (Transport and Infrastructure) 2021 (Infrastructure SEPP) would not require any more development applications due to the new areas being mapped as bush fire prone.

It is expected that insurance companies will have already factored in the risks based on areas burnt in 2019 and other actuarial analysis.

Therefore, we do not expect the new bush fire prone land map to trigger a significant number of new DAs or other administrative burden on Council or the public and private sector.

ITEM 07.23.233 PROPOSAL FOR SIGNAGE ADVISING CLARENCE VALLEY LGA AS NUCLEAR FREE

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Senior Waste and Sustainability Officer, Richard Roper	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. Climate Change Committee Meeting Minutes 10th November 2023 ↓	

SUMMARY

At the November Climate Change Advisory Committee meeting it was resolved to recommend to Council that signage be installed at the main road entrances to the Clarence Valley LGA advising that the Clarence Valley is a 'Nuclear Free Zone'.

OFFICER RECOMMENDATION

That Council

1. note support the resolution from the Climate Change Advisory Committee to install signs notifying the travelling public that the Clarence Valley is a nuclear free zone due to the high cost and difficulties of installing signage on main roads leading into the Clarence Valley LGA; and
2. note the minutes of the Clarence Valley Climate Change Advisory Committee meeting of 10 November 2023.

LINKAGE TO OUR COMMUNITY PLAN

Theme Environment

Objective We will preserve and enhance our natural environment

KEY ISSUES**Practicalities of installing signage on State Roads**

Installing signage on main access roads leading into the Clarence Valley LGA would be a complex and costly process with various requirements.

Four of the entrances to the Clarence Valley are State Roads. These include the Pacific Motorway (north and south), Summerland Way, and the Gwydir Highway. For these roads Council must first seek approval to install signage from Transport for NSW (TfNSW). Armidale Rd, while still being a main road, is a Regional Road managed by Council.

If TfNSW were to grant approval the next steps to install signs would be:

- Engineering assessments of all the proposed sites. Significant distances between these outlying locations adds to complexity and cost;
- Planning approvals and requirements (SEPP 64 – Advertising and Signage);
- Signs designed and manufactured to meet relevant TfNSW and Australian Standards; and
- Installation - Site preparation, traffic control, installation of the signage. (*Note: Traffic control costs on the Pacific Motorway would be substantial*)

Costs

Costs are difficult to determine however it is estimated (see financial implications below) that costs could be in excess of \$40,000 to install five signs on the identified Roads (Pacific Motorway North and South, Summerland Way, Gwydir Highway and Armidale Rd).

Options

Council could consider some alternatives to the Nuclear Free signage at main road entrances as recommended by the Climate Change Advisory Committee. Options include:

- Promotion of the Clarence Valley's nuclear free status in Council's magazine, website, social media, or other publications;
- Signs on Council-managed local roads or land in select areas such as major town entrances. Cost would be substantially less per sign installation, however they would still need to meet legislative requirements and a budget would be required.

BACKGROUND

At the 23 May 2023 Council meeting it was resolved to declare the Clarence Valley LGA as a nuclear free zone.

COUNCIL RESOLUTION - 07.23.070

Pickering/Clancy

That Council support the Climate Change Advisory Committee recommendation and declare the Clarence Valley local government area as a nuclear free zone.

Voting recorded as follows

For: Clancy, Day, Pickering, Smith, Tiley

Against: Johnstone, Novak, Toms, Whaites

CARRIED

There was discussion at the November 2023 Climate Change Advisory Committee meeting that there should be some action from this Council resolution to inform travellers and the community that the LGA is a nuclear free zone. A resolution was carried at the meeting as follows:

Motion: Moved by Steve Fletcher "*Council provide signage to the entrances of the Clarence Valley (north & south (Pacific Motorway), north west (Summerland Way), west (Gwydir Highway) and south west (Armidale Road)) advertising the fact Clarence Valley Council LGA is a nuclear free zone*".

Motion Seconded: Geoff Little

Abstained from voting: Nicholas Reeve

Resolved: Carried

COUNCIL IMPLICATIONS**Budget/Financial**

The costs associated with the installation of road signage are estimated below. Note these are only estimates based on advice from a TfNSW team member, and TfNSW requirements may add additional costs.

Item	Who	Estimated Cost
Seek approval from TfNSW, planning approvals and manage sign installation project	CVC Staff	\$5000
Engineering Assessment of all sites	CVC Engineering Staff	\$5000
Signs Designed to meet TfNSW Standards	Sign Contractor	\$1500
Sign Construction	Sign Contractor	\$7,500 (est \$1500 x 5)
Sign installation	CVC Staff + material	\$10,000 (est \$2000 per site)
Traffic Control	Traffic Control Contractor	\$12,500 (est \$2500 x 5 sites: note could be significantly larger depending on TfNSW requirements on Motorways)
Estimated Total		\$41,500*

*Subject to final estimate, obtaining a Road Occupancy Licence and all necessary approvals from Transport for NSW.

There is no action for this project in the 2023/24 Operational Plan and no budget allocated.

Asset Management

The signs would need to be added to Council's Signs Asset Management Plan and the signs would need to be renewed as required.

Policy and Regulation

The intention is to support Council's May 2023 resolution that declares the Clarence Valley as a nuclear free zone.

Consultation

This proposal has resulted from a recommendation of the Climate Change Advisory Committee. There has been no additional community consultation.

Legal and Risk Management

The proposed signs could only be installed on State Roads with TfNSW approval. TfNSW would require that all safety and risk management procedures were followed to have the signs installed.

Climate Change

N/A



CLIMATE CHANGE ADVISORY COMMITTEE MEETING MINUTES

9:30 am Friday 10 November 2023 – Clarence Valley Council - Maclean Office Chambers- 50 River Street Maclean

Present : Cr Greg Clancy (via Teams), Cr Jeff Smith (Acting Chair), Judith McNeill, Leonie Blain, Stephen Fletcher, Robert Mylchreest, , Helen Granleese, Nick Reeve, Geoff Little, Richard Roper (CVC Senior Waste and Sustainability Officer), Scott Lenton (CVC Manager Environment and Regulatory Services), James Ribton-Turner (CVC Environmental Officer – Climate Change), Adam Cameron (CVC Director Environment and Planning)

Apologies : Janet Cavanagh, Lynette Eggins, Phillip Hocking, Clair Purvis, Ben Ellis (CVC Waste and Sustainability Officer)

Item	Discussion	Responsible person & deadline
1. Welcome and Apologies	Cr Jeff Smith as Acting Chair welcomed the Committee members and gave an acknowledgement to Country. Apologies were noted.	
2. Adoption of previous minutes from 28 th July 2023	Motion: Moved by Robert Mylchreest “to accept minutes” Motion Seconded: Judith McNeill Resolved: Carried	
3. Business Arising <ul style="list-style-type: none"> • DA pack, electricity over gas • Concept Carbon Offsetting update on Council report and motion to Local Government Conference 	<ul style="list-style-type: none"> • James Ribton-Turner advised he would provide this update later in the meeting as part of his presentation. • Cr Clancy advised 2 motions were discussed at the August 2023 Council meeting: <ul style="list-style-type: none"> ○ New developments to offset carbon emissions – this was not supported. ○ Manufacturers of new building products to declare the level of carbon emissions generated to make the product. This was supported and will go as a motion to the 2023 Local Government Conference. 	



	<p>process</p> <ul style="list-style-type: none"> • General discussion from committee members about shortfalls of community consultation process centering around its challenges, general not done well and needs to be improved. • Scott Lenton – overview of consultation process and challenges • Adam Cameron – provided insights to the general resourcing challenges and how these can impact time available for consultation. • Geoff Little – Suggested committee members could do more to assist as they have many valuable expertise within the committee • Adam Cameron provided insights to how this may be possible by updating the roles and responsibilities at the reforming of the committee. • Judith McNeill – shared an example of adaption test run scenarios to prepare for increase likelihood of natural disasters • Scott Lenton shared information about the new fire simulation (Sim Table) projects • General discussion relating to adaption action cost and the associated costs of no action with examples like Lismore. 	
<p>4. Discussion Blue Carbon/ CVC Pool Heating Systems</p>	<ul style="list-style-type: none"> • Pool Heating Systems - Richard Roper provided update on CVC Pools heating. South Grafton Pool has a combination of gas for the pool and a heat pump for the hydro pool. The Yamba pool has a heat pump. The new Grafton pool will use a heat pump system and will also incorporate a 200 kw solar system. • Blue carbon - General discussion about benefits of blue carbon and opportunities within the Clarence Valley such Lake Wooloweyah due to changes in prawn trawling & white spot disease. Also the potential benefits of university research at Lake Wooloweyah and some history of recent attempts for funding etc. • Potential benefits to farmers in marginal land to gain income to preserve habitat (RE: Professor Bruce Thom podcast on this issue) • Scott Lenton advised council is planning to advocate to NSW Fisheries who manage these activities to support favorable outcomes for all stakeholders. 	<p>Approach NSW Fisheries to present to a future CCAC meeting on this topic</p>



	<p>Scott also advised that NSW Fisheries could be approached to present to this committee on this issue.</p> <ul style="list-style-type: none"> • Cr Clancy advised the Coast and Estuaries committee is looking at undertaking a study soon. 	
<p>5. Morning Tea</p>		
<p>6. Community Emissions Strategy</p>	<p>Update from CVC Community Climate Change Officer – James Ribton-Turner including web site information and demonstration of the Sunspot web site for assisting with Solar PV installations. Helen also recommended Finn Peacock from Solar Quotes as a good source of information. Copy of presentation attached with the minutes.</p> <p>Better Build Finance – James gave an overview of this project Council is considering joining where businesses can apply for low interest loans through Council for projects which will reduce carbon emissions.</p> <p>Motion: Moved by Robert Mylchreest “<i>To thank CVC for this (Building Better Finance) initiative and note the Climate Change Advisory Committee support this project</i>”</p> <p>Motion Seconded: Nick Reeve</p> <p>Resolved: Carried</p>	<p>James to continue his work and update the CCAC at the next meeting</p>
<p>7. Emissions reductions from energy efficient hot water systems/ Update Circular Economy Plastics/ PV battery Storage alternatives to Li Technology</p>	<p>Geoff Little gave a presentation on the below topics. Please refer to documentation provided by Geoff for full details.</p> <ul style="list-style-type: none"> • Case study of successfully implemented heat pump solutions • End of life plastics recycling projects: Licella Plastics recycling. Geoff discussed the new plastics facility being built at Newcastle where plastics are processed back into a high grade oil. Richard to discuss this option with the North East Waste Group. • Alternative battery technologies to Lithium 	<p>Richard to discuss the Licella plastics processing facility with the North East Waste Group.</p>



	<p>Geoff offered his vast knowledge and experience with heat pump technology to assist Council when upgrading heat pumps at CVC caravan parks. Richard will facilitate discussions between Council’s Caravan Park section and Geoff.</p>	<p>Richard to facilitate discussions between Council’s Caravan Park section and Geoff around upgrading heat pumps at CVC caravan Parks.</p>
<p>8. Update Smart Energy Park – Grafton Landfill Solar and Landfill Gas Project</p>	<p>Richard Roper provided update. A report was put to the September 2023 Council meeting where it was resolved to progress the procurement of the solar and landfill gas projects.</p>	<p>An update will be provided at future CCAC Meetings.</p>
<p>9. General Business</p> <ul style="list-style-type: none"> Biodiversity Advisory Committee’s resolution on public native forestry 	<p>Leonie Blain spoke about the recent Council report (October 2023) regarding the phasing out of logging in public native forests and how the Biodiversity Committee did a good job of airing this issue. Leonie put forward a motion;</p> <p>Motion: Moved by Leonie Blain “<i>The Climate Change Advisory Committee commends the Biodiversity Committee for it’s recommendation to Council about the phasing out of logging in our public native forests. Even though Council did not support it, it was an important recommendation because it highlighted the importance of our public native forests as repositories of carbon and their role in contributing to climate mitigation</i>”.</p> <p>Motion Seconded: Steve Fletcher</p> <p>Resolved: Carried</p>	



<ul style="list-style-type: none"> Urgent Action on Climate Change 	<p>Following on from Leonie’s discussion, Judith McNeill provided a brief update regarding recent studies published highlight the dire nature of the current state and trends for climate change. Judith explained we are fast approaching ‘tipping points’ where climate change will reach a point of no return. General discussion from the group that urgent action is required to tackle climate change.</p>	
<ul style="list-style-type: none"> Signage or other action on Nuclear Free Zone 	<p>Cr Clancy raised the issue that there was no signage or other action after the Council resolved to declare the Clarence Valley a ‘Nuclear Free Zone’.</p> <p>Motion: Moved by Steve Fletcher “<i>Council provide signage to the entrances of the Clarence Valley (north & south (Pacific Motorway), north west (Summerland Way), west (Gwydir Highway) and south west (Armidale Road)) advertising the fact Clarence Valley Council LGA is a nuclear free zone</i>”.</p> <p>Motion Seconded: Geoff Little</p> <p>Abstained from voting: Nicholas Reeve</p> <p>Resolved: Carried</p>	<p>A report to be put to Council to consider signage declaring the CVC is a nuclear free zone</p>
<ul style="list-style-type: none"> Grafton Cathedral Lighting 	<p>Steve Fletcher raised the issue that nothing had been done yet about Council paying for the Grafton Cathedral outdoor lights. Richard apologised for the delay in reporting this to Council and advised he had been to the site and the outdoor lights were separately metered. Staff will be submitting a report to Council outlining the history and all relevant information and for Council to decide on the matter.</p>	<p>A report to be put to Council ASAP to decide how to proceed with the issue of lighting</p>
<ul style="list-style-type: none"> Offshore Windfarms 	<p>Cr Greg Clancy provided update on research into the impacts of offshore windfarms on wildlife. He advised there was no plans for offshore windfarm in the Clarence Valley that he is aware of however the area may be suitable. He hoped the current research will show a way forward for offshore windfarm without impact to wildlife.</p>	



	General discussion on bird strikes from wind farms and Robert Mylchreest advised that a podcast called 'Engineering with Rosie' had very good information on this topic.	
10. Action List	Action list to be updated	
11. Date and venue of next meeting	Friday 9th February 2024 at – Grafton Council Chambers – 2 Prince Street Grafton	
12.	Meeting closed at 12.45 pm	

ITEM 07.23.234 BROOMS HEAD RESERVE DRAFT PLAN OF MANAGEMENT

Meeting	Council	19 December 2023
Directorate	Environment & Planning	
Prepared by	Senior Strategic Planner (Policy), Alex Wells	
Reviewed by	Director Environment & Planning, Adam Cameron	
Attachments	A. Brooms Head Reserve Draft Plan of Management - For Council (Separate Cover) ⇨	

SUMMARY

A draft Brooms Head Reserve Plan of Management (PoM) has been prepared. It reflects the results of widespread community consultation and input from the Community Steering Group that was established for this specific purpose. Once Council is satisfied with the draft PoM it must be referred to the Department of Planning and Environment - Crown Lands, for approval to publicly exhibit and to accept public submissions. Depending on the outcome of this exhibition process, and in considering submissions and any consequential amendments, final PoM will be returned to Council for adoption.

OFFICER RECOMMENDATION

That Council

1. endorse the draft Brooms Head Reserve Plan of Management be referred to the Department of Planning and Environment - Crown Lands, to seek approval to publicly exhibit the Plan of Management.
2. exhibit the draft Brooms Head Reserve Plan of Management for 42 days over which time Council will accept public submissions.
3. report any submissions received and the draft Brooms Head Reserve Plan of Management back to Council after the submission period has closed, for consideration of its adoption (or re-exhibition) as per the requirements of section 40 of the Local Government Act 1993.

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**Development the draft Plan of Management**

Following a public meeting at Brooms Head in late 2022, Council committed to engaging a consultant to undertake a community-led process to prepare a new PoM for the Brooms Head Crown Reserve (the Reserve). The location of the Reserve and the area subject to the draft PoM is shown at **Figure 1** below. The consultant, Locale Consulting, was engaged in March 2023.



Figure 1 - Brooms Head Reserve and area subject to the draft Plan of Management

Multiple issues were subsequently revealed through the PoM consultation process – a process that included 400 survey responses including a hard copy of the survey being hand delivered to every dwelling in Brooms Head, an on-line survey and meetings between the consultant and all the various stakeholder groups. These groups included the Brooms Head Community Action Group and Brooms Head Campers & Caravanners Association.

The Community Steering Group was appointed after an Expression of Interest process and is comprised of all stakeholder groups as outlined below:

- Landholders in Brooms Head
- Long-term residents of the Holiday Park
- Yaegl Traditional Owners
- Those who use the Holiday Park for camping and caravanning, sometimes spanning multiple generations of such use.
- Residents within the broader LGA who use the Reserve for day trips

Three meetings of the Community Steering Group have been held.

The diversity of stakeholders means that there are a range of, sometimes, competing interests that the draft PoM has had to balance. However, there was general agreement that any future use of the Reserve should ensure that the location continues to reflect its relaxed coastal character, that the Holiday Park is not over-developed (for example, avoiding a “Big 4” type holiday park); cultural and natural values are protected and enhanced and that the management of the Reserve balances environmental, social and economic outcomes. Some of the key issues identified through these consultations includes:

- Need for improved environmental management and native vegetation
- Landscaping
- Better delineation between public and Holiday Park patrons, areas of use
- Rules about dogs
- Coastal erosion of the northern end of the Reserve
- Improved recognition of Yaegl Traditional Owners and their Native Title rights and interests
- Overcrowding, particularly during peak periods
- Improved infrastructure requirements

- Significant road safety issues
- Lack of parking and public access to the beach
- Operational matters such as the size and location of sites/size of vans/multiple vehicles on site, etc.

Key points of difference between stakeholders also varied significantly. In general terms, local landholders consider that the footprint of the Holiday Park is too large and it has been allowed to get far too busy and needs to be better managed, to better manage amenity impacts on local residents. Those who use the Holiday Park for camping and caravanning object to the progressive reduction in campsites, due in part to coastal erosion. Day trippers also consider that the Holiday Park gets too busy which is compounded by a lack of parking and beach access.

These various interests and aspirations of the community, advice from Council’s consultant, and agreement from Council staff has resulted in a draft PoM (**Attachment A**) that seeks to provide a balanced, principle-based plan for the future management of the Reserve. The PoM has used a consistent, place-based approach to outline potential improvements to the Reserve and to assist in resolving the identified management issues. A draft shared vision and three key values which were created through the consultation activities, being:

1. Relaxed coastal character
2. Cultural and natural values
3. Defined and balanced spaces

These key community values are advanced by the proposed land 'categories' under the *Local Government Act 1993*, being 'General Community Use', 'Park', 'Natural Area - Bushland', 'Natural Area - Foreshore' and 'Natural Area - Escarpment', as shown in **Figure 2** below.



The PoM is made up of two main parts:

- Part 1: Existing Situation and Identifying Issues
- Part 2: Achieving Desired Directions - which set out the future vision and community values, and provides details based on management actions, strategies and performance measures that form the activities to be further developed to implement the Plan of Management over time.

Overall, the draft PoM seeks to capture recreation, tourism, social and economic development opportunities, all whilst protecting and enhancing the natural environment. Importantly, the draft PoM proposes to authorise future improvements to the whole reserve, including the holiday park. For example, there will be an increase in well delineated public open space which will be shared with Holiday Park guests. The draft PoM also authorises improved connectivity between the north and south of the Reserve, better car parking, landscaping and footpaths/cycleways, along with measures to improve safety around the internal access road.

At the far north of the reserve, native vegetation and wetland remediation works are needed, as is foreshore stabilisation. The draft PoM enables these works to occur when detailed plans are completed and agreed with relevant stakeholders. Appropriate infrastructure to manage grey water from campsites is also a necessity and is authorised in the draft PoM.

The PoM specifically includes information to acknowledge, respect and manage the Reserve's Native Title status and Aboriginal Cultural Heritage significance, including strategies and actions that can be advanced in collaboration with the Yaegl traditional owners.

Reserve site planning

Another key message from consultation was a desire for outcomes that were far more specific and detailed than that which a PoM, following the Crown Lands PoM Guideline, can provide for. Following a recommendation by the consultant to Council staff that a more detailed 'site planning' process be considered to run in parallel with the PoM process. Councillors workshopped this approach prior to the views of the Community Steering Group being sought.

At the second meeting of the Steering Group a more detailed site planning process was discussed, and a majority of the members wished to undertake site planning alongside the PoM process. Two members within the Steering Group expressed concern at this and/or did not wish to participate. The agreed 'site planning' work will commence early in the new year while the draft PoM is being reviewed by Crown Lands.

BACKGROUND

The part of Brooms Head Reserve subject to this PoM and the Holiday Park that sits within the Reserve, comprises Lots 1 and 2 DP1095139. The area was reserved for the purposes of "public recreation and resting place" on 15 May 1936. The *Crown Land Management Act 2016* requires Council to manage the Brooms Head reserve (R65975) as if it was community land under the *Local Government Act 1993 (LG Act)*. The LG Act requires a plan of management (PoM) adopted under the Act to guide the use and management of land classified as 'community'. The draft PoM details how Council will manage the land, and in particular indicates how the land may be used and further developed.

A PoM is a principles-based document rather than providing a detailed site design. This is because a PoM, once authorised by the Minister and adopted by Council, often stays in place for many years, and in some cases, decades.

As community expectations, Council's management objectives, environmental, social and economic circumstances evolve, so too does the need for reserve management to evolve. If the PoM applying to the reserve is too prescriptive, it makes adaptive management difficult, if not impossible, as any management intentions that are not consistent with the current PoM requires Council to go through the process of adopting a new PoM.

The Division of Crown lands within the Department of Planning and Environment is very prescriptive about the content of a PoM and that it be presented in a manner consistent with their current Guideline. This leaves little scope for alternate approaches to the PoM and the current document before Council is a reflection of the current Crown Lands PoM Guideline.

The statutory process leading to the final adoption of a PoM by Council, is complex and time-consuming. For example, if after the statutory public exhibition period has concluded and as a result of public submissions,

Council revises the draft PoM in any way, it is a requirement that it be referred once again to Crown Lands. Crown Lands may accept the revisions as is or stipulate further revisions. Crown Lands may then also require Council to publicly exhibit the draft PoM a second time. This process can take anywhere from several months to in excess of a year.

COUNCIL IMPLICATIONS

Budget/Financial

The referral of the draft PoM to Crown Lands for approval to publicly exhibit is accommodated within the existing recurrent Strategic Planning team budget with no financial implications for Council. The implementation of actions in the draft PoM may have a wide range of budget implications, however the draft PoM does not commit Council to any specific budgetary direction. Any future activity associated with implementing the PoM once adopted, will be subject to the Council's Operational Plan considerations and prioritisation, including seeking further endorsement by Council.

Asset Management

There are no direct implications for the management of Council owned assets with a decision to support the referral of the draft PoM to Crown Lands for approval to publicly exhibit.

Policy and Regulation

Crown Land Management Act 2016 and Local Government Act 1993

Consultation

Extensive consultation with the community that use and live near the Brooms Head reserve, including the holiday park, has informed the development of the draft PoM. The process has specifically engaged with the PoM Community Steering Group, including representatives from the Brooms Head Community Action Group, Brooms Head Campers & Caravanners Association, Landcare, Yaegl Traditional Owners Aboriginal Corporation and residents of the holiday park. An online survey, as well as a hard copy version that was hand-delivered to all homes in Brooms Head, was also used to gain insights for the PoM preparation. This resulted in more than 400 responses being received from a range of user perspectives.

Various relevant sections of Council have also been involved in the development of the draft PoM to ensure that outcomes are consistent with other projects and long-term strategies. This included Open Spaces (including holiday parks), Strategic Planning, Strategic Infrastructure, Water Cycle and others.

Legal and Risk Management

Council's principal Native Title Manager advises that native title has been determined by the Federal Court to continue to exist on the two parcels of land subject to the draft PoM: Lot 1 DP 1095139 - ID 347 and Lot 2 DP 1095139 - ID 348. Council's principal Native Title Manager has reviewed the draft PoM and is satisfied that it complies with the applicable provisions of the native title legislation. Council's principal Native Title Manager also advises that notification of the draft PoM is required to be sent to NTSCorp under s24JB(7) of the *Native Title Act 1993* (Cth) for comment.

Climate Change

The draft PoM authorises any actions that will be specified in the yet to be finalised Coastal Management Program (CMP). Once approved by the Minister and gazetted, the CMP will almost certainly include works to mitigate coastal erosion and inundation which is informed by recently completed modelling that was adopted by Council at its November 2023 meeting. This modelling specifically incorporates climate change scenarios.

CORPORATE & COMMUNITY

ITEM 07.23.235 ITEMS FOR INFORMATION

Meeting	Council	19 December 2023
Directorate	General Manager	
Attachments	A. Ilarwill Committee Hall Meeting - July 2022 (Separate Cover) ⇨ B. Ilarwill Committee Hall Meeting - August 2022 (Separate Cover) ⇨ C. Ilarwill Committee Hall Meeting - November 2022 (Separate Cover) ⇨ D. Ilarwill Committee Hall Meeting - May 2023 (Separate Cover) ⇨ E. Ilarwill Committee Hall Meeting - November 2023 (Separate Cover) ⇨ F. Wooloweyah Hall Minutes - October 2023 (Separate Cover) ⇨ G. Water Efficiency Meeting Minutes - November 2023 (Separate Cover) ⇨	

SUMMARY

Correspondence and committee minutes are attached for noting.

OFFICER RECOMMENDATION

That the Items for Information as listed below be noted

- Ilarwill Committee Hall Meeting - July 2022
- Ilarwill Committee Hall Meeting - August 2022
- Ilarwill Committee Hall Meeting - November 2022
- Ilarwill Committee Hall Meeting - May 2023
- Wooloweyah Hall Minutes - October 2023
- Water Efficiency Meeting Minutes - November 2023
- Ilarwill Committee Hall Meeting - November 2023

ITEM 07.23.236 POLICY REPORT

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Coordinator Corporate & Customer Experience, Lynette Burley	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	A. Councillor Expenses and Facilities Policy V16.1 ↓	

SUMMARY

This report recommends action in relation to Council policies.

OFFICER RECOMMENDATION

That Council

1. adopt the Councillor Expenses and Facilities V16.1 as the minor change does not impact the intent of the Policy.
2. note the adoption of the following policies that received no submissions.
 - a. Data Breach Policy V1.0
 - b. Privacy Statement and Privacy Management Plan V9.0

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES**Policies for exhibition****1a. Councillor Expenses and Facilities V16.1**

Item 6.7.5 has been amended from “will provide a combined report” to “may provide a combined report”.

Policies to be noted as adopted with no submissions**2a. Data Breach Policy**

The Data Breach Policy V1.0 is a new policy that provides guidance to how Council will respond to a data breach in accordance with the Privacy and Personal Information Protection act 19998 (NSW) (PIPP Act) as well as the new NSW Mandatory Notification of Data Breach Scheme (MNDB).

2b. Privacy Statement

The Privacy Statement and privacy management plan has been updated inline with the new NSW Mandatory Notification of Data Breach Scheme (MNDB).

BACKGROUND

As outlined in report

COUNCIL IMPLICATIONS**Budget/Financial**

N/A

Asset Management

N/A

Policy and Regulation

As outlined in the report.

Consultation

Internal staff in the key subject matter areas and policies out for public submission.

Legal and Risk Management

As outlined in the report.

Climate Change

N/A



Policy

Councillor Expenses and Facilities

Responsible Manager (Title)	General Manager		
Adopted by Council	Date: TBA	Minute Number:	
File Reference Number	ECM: 2419173	Version: 16.1	Review Due: March 2025
Document(s) this policy Supersedes	Councillor Expenses and Facilities Policy V16.0 Councillor attendance at conferences V5.0 – 20/11/2018 – 14.132/15		
Community Plan Linkage	5.4 Leadership - An effective and efficient organisation that operates in a financially responsible and sustainable manner		

Purpose

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties.

It ensures accountability and transparency and seeks to align Councillor expenses and facilities with community expectations.

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

This policy applies to all Clarence Valley Council Councillors.

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

Expense or facility*	Maximum amount	Frequency
General travel expenses on Council business [6.1]	In accordance with Local Government (State) Award kilometre rate; overall limit set by Council's adopted budget.	Per year
Interstate, overseas and long-distance intrastate travel expenses [6.2]	To be approved by Council	Not relevant
Accommodation and meals [6.4]	As per the ATO Guidelines currently TD2019/11 Table 3	Per meal/night
Professional development [6.6]	\$30,000 (total for all Councillors)	Per year



Conferences and seminars [6.7]	To be approved by Council within Professional Development budget	Per year
ICT (Information and Communications Technology) expenses [6.9]	One device per Councillor; re-provisioned and maintained by Council's ICT as appropriate.	Per elected period
Carer expenses [6.10]	\$25 per hour to a maximum of \$3,000 per Councillor per year	Per year
Home office expenses [6.11]	Actual expenditure up to \$300 per Councillor per year	Per year
Council vehicle and fuel card [10.1; see also 10.2 and 10.3 for logbook and requirements for private use]	Provided to the Mayor	Not relevant
Reserved parking space at Council offices [11]	Provided to the Mayor	Not relevant
Furnished office [11]	Provided to the Mayor	Not relevant
* Notes (e.g., [6.1]) refer to sections in this policy (below)		

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

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

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

Definitions

The following definitions apply throughout this policy:

Term	Definition
Accompanying person	Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a Councillor
Appropriate refreshments	Means food and beverages, excluding alcohol, provided by Council to support Councillors undertaking official business
Act	Means the Local Government Act 1993 (NSW)
Annual Conference	Means Local Government NSW Annual Conference
Clause	Unless stated otherwise, a reference to a clause is a reference to a clause of this policy



Code of Conduct	Means Clarence Valley Council's Code of Conduct
Councillor	Means a person elected or appointed to civic office as a member of the governing body of Council who is not suspended, including the Mayor
General Manager	Means the General Manager of Council and includes their delegate or authorised representative
ICT	Means Information Communications and Technology
Incidental personal use	Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct
Long-distance intrastate travel	Means travel to other parts of NSW of more than four hours duration by private vehicle
Maximum limit	Means the maximum limit for an expense or facility provided in the text
Official business	Means functions that the Mayor or Councillors are required or invited to attend to fulfil their legislated role and responsibilities for Council or result in a direct benefit for Council and/or for the local government area, and includes: <ul style="list-style-type: none"> • meetings of Council and committees of the whole • meetings of committees facilitated by Council • civic receptions hosted or sponsored by Council • meetings, functions, workshops and other events to which attendance by a Councillor has been requested or approved by Council
Professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a Councillor or the Mayor
Regulation	Means the Local Government (General) Regulation 2005 (NSW)
Year	Means the financial year, that is the 12-month period commencing on 1 July each year

Part A – Introduction

1. Introduction

- 1.1. The provision of expenses and facilities enables councillors to fulfil their civic duties as the elected representatives of Clarence Valley Council.
- 1.2. The community is entitled to know the extent of expenses paid to councillors, as well as the facilities provided.



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

2. Policy objectives

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

3. Principles

- 3.1 Council commits to the following principles:
 - **Proper conduct:** Councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions
 - **Reasonable expenses:** Providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor
 - **Participation and access:** Enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor
 - **Equity:** There must be equitable access to expenses and facilities for all Councillors
 - **Appropriate use of resources:** Providing clear direction on the appropriate use of Council resources in accordance with legal requirements and community expectations
 - **Accountability and transparency:** Clearly stating and reporting on the expenses and facilities provided to Councillors.

4. Private or political benefit

- 4.1. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of Council equipment and facilities by Councillors may occur from time to time. For example, telephoning home to advise that a Council meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit.



Where there are unavoidable circumstances and more substantial private use of Council facilities does occur, Councillors must reimburse Council.

- 4.5. Campaigns for re-election are considered to be a private interest. The following are examples of what is considered to be a private interest during a re-election campaign:
- production of election material
 - use of Council resources for campaigning
 - use of official Council letterhead, publications, websites or services for political benefit
 - fundraising activities of political parties or individuals, including political fundraising events.

Part B – Expenses

5. General expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.
- 5.3. Any claim from a Councillor outside the terms within this Policy will be subject to an exceptional circumstances assessment by the Public Officer and General Manager.
- 5.4. Councillors who are not in attendance for at least 90% of professional development activities will be requested to show cause why they should not reimburse Council for the cost of the event.

6. Specific expenses

6.1 General travel arrangements and expenses

- 6.1.1 All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.1.2 Each Councillor will be reimbursed for travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
- for public transport fares
 - for the use of a private vehicle or hire car
 - for parking costs for Council and other meetings
 - for tolls
 - for documented ride-share programs, such as Uber.
 - by Cab charge or equivalent.
- 6.1.3 Allowances for the use of a private vehicle will be reimbursed at the rate contained in the *Local Government (State) Award*.
- 6.1.4 Councillors seeking to be reimbursed for use of a private vehicle must keep a record of the date, distance and purpose of travel being claimed. Details of the travel must be provided with the claim.

6.2 Interstate, overseas and long distance intrastate travel expenses



- 6.2.1 This section includes reference to long distance intrastate travel. At Clarence Valley Council long distance intrastate travel is travel that is estimated to take more than four hours from the Councillor's residence.
- 6.2.2 In accordance with Section 4, Council will scrutinise the value and need for Councillors to undertake overseas travel. Councillors should avoid interstate, overseas and long distance intrastate trips unless direct and tangible benefits can be established for Council and the local community. This includes travel to sister and friendship cities.
- 6.2.3 Council will set aside an annual budget to facilitate total interstate, overseas and long distance intrastate travel expenses for all Councillors.
- 6.2.4 Councillors seeking approval for any interstate and long distance intrastate travel must submit a request to, and obtain the approval of a full Council Meeting to travel. Where approval at a full council meeting is not possible or appropriate then approval should be given jointly by the Mayor and the General Manager. If the mayor requires approval it should be given jointly by the Deputy Mayor or another councillor and the General Manager.
- 6.2.5 The request should include:
- objectives to be achieved in travel, including an explanation of how the travel aligns with current Council priorities and business, the community benefits which will accrue as a result and its relevance to the exercise of the Councillor's civic duties.
 - who is to take part in the travel
 - duration and itinerary of travel
 - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
- 6.2.6 Travel requirements by Councillors who have been appointed to external bodies/committees via a Council Resolution are deemed to have been approved where travel is in relation to that external body/committee.
- 6.2.7 When travel is using airline travel the following applies to class of travel:
- Less than three hours – economy
 - More than three hours – premium economy where it is available; otherwise economy
- 6.2.8 Bookings for approved air travel are to be made by Council staff on behalf of the Councillor.
- 6.2.9 For travel that is reimbursed as Council business, frequent flyer points will not accrue to Councillors. This is considered a private benefit.

6.3 Travel expenses not paid by Council

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

6.4 Accommodation and meals

- 6.4.1 In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the Councillor lives more than 50 kilometres from the meeting location.
- 6.4.2 Council will reimburse costs for accommodation and meals (when meals are not provided) while Councillors are undertaking prior approved travel or professional development.



- 6.4.3 The daily limits for accommodation and meal expenses will be in line with the maximum reasonable travel and meal expense amounts determined by the Australian Taxation Office (ATO) currently TD2019/11 Table 3.

Expense	Amount
Accommodation (Sydney)	\$265
Accommodation (Country)	\$195 (or Table 4 if higher)
Breakfast	\$36.10
Lunch	\$51.15
Dinner	\$71.55

- 6.4.4 The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the General Manager, being mindful of Clause 6.17.
- 6.4.5 Councillors will not be reimbursed for the purchase of alcoholic beverages.

6.5 Refreshments for Council related meetings

- 6.5.1 Appropriate refreshments may be available for Council meetings, Council Committee meetings, Councillor briefings, approved meetings and engagements, and official Council functions as approved by the General Manager.
- 6.5.2 As an indicative guide for the standard of refreshments to be provided at Council related meetings, the General Manager must be mindful of Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually.

6.6 Professional development

- 6.6.1 Council will set aside an annual budget to facilitate professional development of Councillors through programs, training, education courses and membership of professional bodies.
- 6.6.2 In the first year of a new Council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding.
- 6.6.3 Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the Councillor's civic duties, the Councillor actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.
- 6.6.4 Approval for professional development activities is subject to a prior written request to Council outlining the:
 - details of the proposed professional development
 - relevance to Council priorities and business, and
 - relevance to the exercise of the Councillor's civic duties.
- 6.6.5 In assessing a Councillor request for a professional development activity, the Council must consider the factors set out in Clause 6.24, as well as the cost of the professional development in relation to the Councillor's remaining budget.

6.7 Conferences and seminars



- 6.7.1 Council is committed to ensuring its Councillors are up to date with contemporary issues facing council and the community, and local government in NSW.
- 6.7.2 Council will set aside an annual approved budget to facilitate Councillor registration fees for attendance at conferences and seminars, excluding the Local Government NSW Annual Conference. This allocation is for all Councillors. The General Manager will ensure that access to expenses relating to conferences and seminars is distributed equitably.
- 6.7.3 Approval to attend a conference or seminar is subject to a request to Council. In assessing a Councillor request, the Council must consider factors including:
- relevance of the topics and presenters to current Council priorities and business and the exercise of the Councillor's civic duties
 - cost of the conference or seminar in relation to the total remaining budget.
- 6.7.4 Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by Council. Council will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.16 - 6.17.
- 6.7.5 Councillors attending conferences approved by Council must report to Council on the proceedings of the conference within two months of attendance. Where more than one Councillor attends one conference, the attending Councillors ~~may~~ will provide a combined report to Council within two months of attendance.

6.8 Local Government NSW Annual Conference

- 6.8.1 Councillors will also be permitted to attend the Local Government NSW Annual Conference. Council will organise the booking and registration and meet the costs of this conference including additional accommodation before or after the conference where necessary because of travel requirements subject to the provisions in 'Accommodation and meals' (6.15 – 6.19)
- 6.8.2 For the Local Government NSW Annual Conference only, Council will meet the costs of the official conference dinner for an accompanying person of a Councillor.

6.9 Information and Communications Technology (ICT) Expenses

- 6.9.1 Where a Councillor uses devices provided by Council the limit is set at the level of the telecommunications plan provided by Council.
- 6.9.8 Council may from time to time provide Councillors with upgraded equipment or new facilities where doing so will result in efficiencies and aligns to Council's general ICT program.

6.10 Special requirement and carer expenses

- 6.10.1 Council encourages wide participation and interest in civic office. It will seek to ensure Council premises and associated facilities are accessible, including provision for sight or hearing impaired Councillors and those with other disabilities.
- 6.10.2 Transportation provisions as outlined in this policy, such as access to Cab charges, will also assist Councillors who may be unable or unwilling to drive a vehicle.
- 6.10.3 In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses in order to allow a Councillor with a disability to perform their civic duties.
- 6.10.4 Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to re-imbursment of carer's expenses at a rate of \$25 per hour up to



a maximum of \$3,000 per annum for attendance at official business, plus reasonable travel from the principal place of residence.

- 6.10.5 Carer expenses may be claimed only where the carer is not a relative. Note: carer expenses for child care are up to and including the age of 16 years. For children over 16 years refer clause 6.44.
- 6.10.6 In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

6.11 Home office expenses

- 6.11.1 Each Councillor may be reimbursed for actual expenditure associated with the maintenance of a home office, such as minor items of consumable printer ink cartridges and stationery to a limit of \$300 per year.

7. Insurances

- 7.1. In accordance with Section 382 of the Local Government Act, Council is insured against public liability and professional indemnity claims. Councillors are insured under this Policy.
- 7.2. Insurance protection is only provided if a claim arises out of or in connection with the Councillor's performance of his or her civic duties, or exercise of his or her functions as a Councillor. Insurance cover is subject to terms, conditions, limits and exclusions set out in the policy wording.
- 7.3. Council shall pay the insurance policy excess in respect of any claim accepted by Council's insurers, whether defended or not.
- 7.4. Travel insurance is provided for Councillors traveling on approved Council business. This can include some incidental private travel.

8. Legal assistance

- 8.1 Council may, if requested, indemnify or reimburse the reasonable legal expenses of:
 - a Councillor defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the councillor
 - a Councillor defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the councillor
 - a Councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the councillor.
- 8.2 In the case of a code of conduct complaint made against a Councillor, legal costs will only be made available where the matter has been referred by the general manager to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the councillor.
- 8.3 Legal expenses incurred in relation to proceedings arising out of the performance by a councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a councillor has done during his or her term in office.



For example, expenses arising from an investigation as to whether a councillor acted corruptly would not be covered by this section.

- 8.4 Council will not meet the legal costs:
- of legal proceedings initiated by a councillor under any circumstances
 - of a councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation
 - for legal proceedings that do not involve a councillor performing their role as a councillor.
- 8.5 Reimbursement of expenses for reasonable legal expenses must have Council approval by way of a resolution at a council meeting prior to costs being incurred.

Part C – Facilities

9. General facilities for Councillors Facilities

- 9.1. Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:
- access to meeting space to meet with constituents if booked in advance.
 - a name badge which may be worn at official functions.
- 9.2. The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.
- 9.3. Council may from time to time provide additional facilities for Councillor use such as protective equipment for use during site visits.

10. Administrative support

- 10.1. Council will provide administrative support in the form of an assistant to the Mayor and Councillors, to Councillors to assist them with their civic duties only.
- 10.2. As per Section 4, Council staff are expected to assist Councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

11. Additional facilities for the Mayor

- 11.1. Council will provide to the Mayor a maintained motor vehicle to a similar standard of other Council vehicles, with a fuel card. The vehicle will be supplied for use in attending official business and professional development and attendance at the Mayor's office.
- 11.2. The Mayor must keep a logbook setting out the date, distance and purpose of any substantial private use travel and supply that record to Council.
- 11.3. The Mayoral Fee will be reduced to cover the cost of any substantial private use calculated on a per kilometre basis by the rate set by the Local Government (State) Award.
- 11.4. A parking space at Council's offices will be reserved for the Mayor's Council- issued vehicle for use on official business, professional development and attendance at the Mayor's office.
- 11.5. Council will provide the Mayor with a furnished office incorporating a computer configured to Council's standard operating environment, telephone and meeting space.
- 11.6. In performing his or her civic duties, the Mayor will be assisted by the Assistant to the Mayor and Councillors with administrative and secretarial support.



Processes

12. Approval, payment and reimbursement arrangements

- 12.1. Expenses should only be incurred by Councillors in accordance with the provisions of this policy.
- 12.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 12.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
- 12.4. local travel relating to the conduct of official business
- 12.5. carer costs
- 12.6. ICT expenditure.
- 12.7. Final approval for payments made under this policy will be granted by the General Manager or their delegate.
- 12.8. All requests for reimbursement will be reviewed by two staff members and payment will be authorised by a staff member with the appropriate financial delegation.
- 12.9. The General Manager will provide a system for the request of reimbursements for Councillors.

13. Direct payment

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

14. Reimbursement

- 14.1. All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted through the appropriate system.

15. Advance payment

- 15.1. Council may pay a cash advance for Councillors attending approved conferences, seminars or professional development.
- 15.2. The maximum value of a cash advance is \$200 per day of the conference, seminar or professional development to a maximum of \$600.
- 15.3. Requests for advance payment must be submitted to the General Manager for assessment against this policy with sufficient information and time to allow for the claim to be assessed and processed.
- 15.4. Councillors must fully reconcile all expenses against the cost of the advance within one month of incurring the cost and/or returning home. This includes providing to Council:
 - a full reconciliation against the provisions of this policy of all expenses including appropriate receipts and/or tax invoices
 - reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

16. Notification

- 16.1. If a claim is approved, Council will make payment directly or reimburse the Councillor through accounts payable.



- 16.2. If a claim is refused, Council will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

17. Reimbursement to Council

- 17.1. If Council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
- 17.2. Council will invoice the Councillor for the expense
- 17.3. The Councillor will reimburse Council for that expense within 14 days of the invoice date.
- 17.4. If the Councillor cannot reimburse Council within 14 days of the invoice date, they are to submit a written explanation to the General Manager. The General Manager may elect to deduct the amount out of the Councillor's fee.

18. Timeframe for reimbursement

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

19. Disputes

- 19.1. If the Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 19.2. If the Councillor and the General Manager cannot resolve the dispute, it will be mediated by a mutually agreeable third party.

20. Return or retention of facilities

- 20.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or Mayor ceasing to hold office.
- 20.2. Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine an agreed fair market price or written down value for the item of equipment.
- 20.3. The prices for all equipment purchased by Councillors under Clause 13.2 will be recorded in Council's Annual Report.

21. Reporting

- 21.1. Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations. This will be published in full on Council's website and Annual Report.
- 21.2. Detailed reports on the provision of expenses and facilities to Councillors will be tabled at a Council meeting every twelve months. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

22. Auditing

- 22.1. The operation of this policy, including claims made under the policy, will be included in Council's audit program.



23. Breaches

- 23.1. Suspected breaches of this policy are to be reported to the General Manager.
- 23.2. In accordance with the Code of Conduct this Councillor Expenses and Facilities Policy is a policy of Council and must not be contravened.
- 23.3. Alleged breaches of this policy shall be dealt with in accordance with Council's Code of Conduct, and Procedures for the Administration of the Code.

ITEM 07.23.237 COMMITTEES REPORT

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Governance Officer, Lohrairie Souza	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	Nil	

SUMMARY

This report recommends Council note the resignation of members of one (1) s.355 Committee.

OFFICER RECOMMENDATION

That Council note the resignation of Ruth Dawson (by email) from the Iluka War Memorial Hall Committee, effective 5th December 2023.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Under s.355(b) of the Local Government Act, a function of Council may be exercised by a committee of the Council. In accordance with the provisions of s.377 of the Act, Council delegates specific functions to its s.355 Committees

BACKGROUND

As above.

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 07.23.238 2022/2023 GENERAL PURPOSE FINANCIAL STATEMENTS REFER TO AUDIT

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	A. Statement by Councillors & Management General Purpose Financial Statements ↓ B. Statement by Councillors & Management Special Purpose Financial Statements ↓ C. General Purpose Financial Statements ↓ D. Special Purpose Financial Statements ↓ E. Special Schedules ↓	

SUMMARY

Council's 2022/2023 Annual Financial Statements have been completed and are currently being audited by Council's auditor, Thomas Noble and Russell (TNR). The purpose of this report is to present the interim financial results and to implement certain statutory obligations in relation to the finalisation of the audited financial statements.

The auditor will address both the Council's Independent Audit Committee and the Councillors on 27 February 2024. At the time of writing this report the Audit Report, prepared by TNR and the Audit Office, was not available for tabling.

OFFICER RECOMMENDATION

That Council

1. sign the Statements as prescribed by Section 413(2) (c) of the Local Government Act 1993 for the General Purpose Financial Statements and the Special Purpose Financial Statements.
2. refer the 2022/2023 Annual Financial Statements to the Auditor for audit in accordance with Section 413(1) of the Local Government Act 1993.
3. receive and note the 2022/2023 Special Schedules, which are not required to be audited.
4. providing there are no material adjustments identified during the finalisation of the Audit, authorise the General Manager to forward the Financial Statements to the Office of Local Government upon receipt of the audited 2022/2023 Financial Statements by 29 February 2024.
5. present the signed Draft Financial Statements, together with the signed Client Services Reports (Auditor's Reports), to the public at the next Ordinary meeting of Council in accordance with Section 419(1) of the Local Government Act 1993.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have an effective and efficient organisation

KEY ISSUES

Council's Net Operating Result for the financial year ended 30 June 2023 was a profit (surplus) of \$58.610M, which includes Capital Income of \$71.769M. This compares to a profit (surplus) in 2022 of \$32.419M (including Capital Income of \$46.038M). The 2023 consolidated result can be summarised as follows:

Net Operating Result	Balance as at 30 June 2023	Balance as at 30 June 2022
	\$'000	\$'000
Income from Continuing Operations	160,701	144,337
Expenses from Continuing Operations	(115,840)	(95,366)
Result from ordinary activities before depreciation	44,861	48,971
Less Depreciation	(53,921)	(48,896)
Result from Continuing Operations before capital	(9,060)	75
Capital grants and contributions	71,769	46,038
Loss on disposal of assets	(4,099)	(13,694)
Operating Result from discontinued operations	-	-
Net Operating Result for the Year – Net Profit	58,610	32,419

Financial Reserves - Externally Restricted

External financial restrictions represent unspent monies that have been provided to Council to be spent on a particular project/allocation. They generally consist of unspent Section 7.11 and Section 64 Developer Contributions, unspent specific purpose grants, sewerage fund, domestic waste management and Holiday Parks revenues.

As at 30 June 2023, Council's balance of externally restricted cash is \$130.035M (compared to \$119.500M as at 30 June 2022). A summary is tabled below:

Externally Restricted Reserves	Balance as at 30 June 2023	Balance as at 30 June 2022
	\$'000	\$'000
Unexpended Grants	\$30,312	\$26,751
Water Supply Contributions, Loans & General Reserves	\$43,466	\$47,374
Sewer Services Contributions, Loans & General Reserves	\$27,766	\$20,746
Developer Contributions – General Fund	\$11,657	\$11,164
Security Deposits & Bonds	\$4,110	\$2,743
Domestic Waste Management Charges & Loans	\$468	\$570
Holiday Parks	\$7,113	\$6,869
Other External Reserves	\$4,419	\$2,557
Clarence Regional Library	\$724	\$726
TOTAL Externally Restricted Reserves	\$130,035	\$119,500

Financial Reserves - Internally Restricted

Internal financial restrictions represent monies set aside for expenditure on non-specific items that Council has resolved to spend in the future.

As at 30 June 2023 Council's balance of internally restricted cash is \$25.386M (compared to \$39.525M as at 30 June 2022). A summary is tabled below:

Internally Restricted Reserves	Balance as at 30 June 2023	Balance as at 30 June 2022
	\$'000	\$'000
Employee Leave Entitlements	\$3,752	\$4,074
Floodplain Services	\$561	\$298
Strategic Building Reserve	\$688	\$671
Roads	\$0	\$884
Quarry Rehabilitation/Development	\$637	\$703
Regional Landfill	\$0	\$2,756
Public Pool Improvements	\$184	\$177
Replacement – Plant & Vehicles	\$1,587	\$6,597
Unexpended Loans	\$27	\$27
Building Asset Renewals	\$332	\$446
Sporting Facilities Improvements	\$353	\$309
Saleyards Asset Replacement	\$296	\$162
Election Cost Reserve	\$233	\$100
Insurance Reserves	\$248	\$213
Maclean & District Improvements	\$621	\$606
Software Implementation Reserves	\$585	\$704
Waste Management Reserves	\$0	\$8,090
Other Internal Reserves	\$2,200	\$2,568
Unspent Financial Assistance Grant	\$12,521	\$9,138
Infrastructure Assets Renewal Reserve	\$561	\$1,002
TOTAL Internally Restricted Reserves	\$25,386	\$39,525

Special Purpose Financial Reports

In accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting, Council is required to prepare Special Purpose Financial Reports for the Business Activities of Council. Council's Water, Sewerage and Holiday Parks operations are Category 1 businesses in accordance with the "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Office of Local Government in July 1997.

Water Supply Business Activity – Category 1

The Water Supply Business Activity achieved an Operating Surplus After Tax of \$5.796M compared to an Operating Surplus After Tax of \$9.465M for 2021/2022.

Sewerage Business Activity – Category 1

The Sewerage Business Activity achieved an Operating Surplus After Tax of \$7.822M compared to an Operating Surplus After Tax of \$5.702M for 2021/2022.

Holiday Parks Activity – Category 1

The Holiday Parks Activity achieved an Operating Surplus After Tax of \$1.049M compared to an Operating Surplus After Tax of \$0.473M for 2021/2022.

Special Schedules

Special Schedule - Report on Infrastructure Assets discloses by Infrastructure Asset Class for the financial year the following; Estimated cost to bring up to a satisfactory standard, Estimated cost to bring to the agreed level of service set by council, Required Maintenance, Actual Maintenance, Net Carrying Amount, Gross Replacement Cost and Assets in Condition Ratings 1 to 5 as a percentage of the Gross Replacement Cost of Infrastructure Assets. For the 2022/2023 financial year the Special Schedule is not subject to audit

BACKGROUND

Under Section 416(1) of the Local Government Act 1993, Council must prepare and arrange for its annual Financial Statements to be audited within four (4) months of year end (that is, by 31 October each year). Note, the Office of Local Government has granted Council an extension to lodge the Annual Financial Statements by 22 December 2023. With that said, at the time of writing this report, Council is in the process of requesting a further extension to lodge with the proposed date being 29 February 2024. Refer to separate

report in these business papers. The 2022/2023 Annual Financial Statements have been prepared and are currently being audited by Council's Auditor, Thomas Noble & Russell and Council is now required to formally refer the Draft Statements for audit by resolution.

In accordance with Section 413(2)(c) of the Act, the financial statements must include:

- a. A general purpose financial report, and
- b. Any other material prescribed by the regulations, and
- c. A statement in the approved form by the council as to its opinion on the general financial report.

In addition to the General Purpose Financial Statement, Council is required to prepare Special Purpose Financial Statements for the Business Activities of Council. Council's Water, Sewerage and Holiday Parks operations are Category 1 businesses for the purposes of the Special Purpose Financial Statements. Both of these Statements are required to be signed by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer and are attached (refer to Attachment A and B).

The formal process of signing of the Council Statements for inclusion with the Financial Statements and referring the Financial Statements to audit by the Council are legislative obligations, which in reality do not align with the actual audit process, as TNR commenced the audit on Monday 18 September 2023 and is in the process of finalising the audit.

As soon as practicable after the Client Services Reports (Auditor's Reports) have been received, Council must fix a date for a meeting, and give public notice of this meeting, to present the audited Annual Financial Statements and the Client Services Reports to the public. The audited Annual Financial Statements are placed on public exhibition from the date of the public notice of the Council meeting until seven days after the meeting. It is proposed that the Draft 2022/2023 Annual Financial Statements be presented to the December Ordinary Council meeting and any material adjustments identified in the finalisation of the audit, adjusted for prior to submission on 29 February 2024. Once the final statements are received, they will be placed on exhibition.

A copy of Council's 2022/2023 General Purpose Financial Statements is included in the attachments (refer to Attachment C). The General Purpose Financial Statements incorporate the Primary Financial Statements i.e. Income Statement, Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows.

Council's 2022/2023 Special Purpose Financial Statements for the Water, Sewerage, Holiday Parks operations, have been completed and a copy of the Income Statement by Business Activity and Statement of Financial Position by Business Activity are included in the attachments (refer to Attachment D).

The data from the Special Schedules provides additional information required by the NSW Grants Commission for the allocation of Financial Assistance Grants, the Australian Bureau of Statistics for incorporation in national statistics, the Department of Industry and the Office of Local Government for the purpose of monitoring financial activities of specific services and loan approvals and allocation of borrowing rights and the Schedules also support data included in the Special Purpose Financial Statements. The auditor is not required to audit the Special Schedules.

The Special Schedules included in the attachments (refer to Attachment E) are:

- Special Schedule - Permissible Income for General Rates
- Special Schedule - Report on Infrastructure Assets (as at 30 June 2023). The Special Schedule also includes the following mandatory Infrastructure Asset performance indicators:
 1. Building and Infrastructure Renewals Ratio
 2. Infrastructure Backlog Ratio
 3. Asset Maintenance Ratio
 4. Costs to Bring Assets to Agreed Service Level Ratio

The below Special Schedules are no longer part of the Annual financial statements. These now form part of the Financial Data Return (FDR) which is submitted separately to the OLG:

- Special Schedule - Net Cost of Services
- Special Schedule - Water Supply Operations - includes Income Statement
- Special Schedule - Water Supply – Statement of Financial Position
- Special Schedule - Sewerage Service Operations - includes Income Statement
- Special Schedule - Sewerage Services – Statement of Financial Position

COUNCIL IMPLICATIONS**Budget/Financial**

Tabled below is a summary of some financial indicators and the result vs the benchmark goal.

FINANCIAL INDICATORS	2022/2023	2021/2022	BENCHMARK GOAL
1. Operational Liquidity (short term focus)			
1.1 Unrestricted Current Ratio (Overall)	2.50	4.98	All Funds: >1.5x (OLG Recommendation)
1.2 Rates & Annual Charges Outstanding	6.39%	6.81%	<10% (Council Policy)
1.3 Cash Expense Cover Ratio	13.72 months	16.56 months	Consolidated Funds: Minimum >3 months (OLG Recommendation)
2. Fiscal Responsibility (Council elected term focus)			
2.1 Operating Performance Ratio (by Fund)			All Funds: Minimum >0% (Council Policy)
Overall	(5.64)%	0.05%	
General Fund Result	(15.60)%	(7.29)%	
Water Fund Result	2.33%	13.44%	Fit For The Future (General Fund Only): >=0% meet by 2022/2023
Sewer Fund Result	29.07%	18.48%	
2.2 Own Source Revenue Ratio (by Fund)			All Funds: Minimum >60% (OLG Recommendation)
Overall	51.12%	56.78%	
General Fund Result	40.33%	46.99%	
Water Fund Result	75.55%	72.44%	Fit For The Future (General Fund Only): >60% meet by 2022/2023
Sewer Fund Result	90.75%	88.84%	
2.3 Debt Service Cover Ratio (by Fund)			All Funds: Minimum >2x (OLG Recommendation)
Overall	3.44	3.80	
General Fund Result	2.26	2.86	
Water Fund Result	7.25	7.65	
Sewer Fund Result	5.48	4.67	
3. Financial Sustainability (Long term intergenerational focus)			
3.1 Infrastructure Renewals Ratio (by Fund)			All Funds Maximum >=100% (OLG Recommendation)
Overall	68.33%	42.26%	
General Fund Result	81.75%	43.87%	
Water Fund Result	54.36%	69.77%	Fit For The Future (General Fund Only): >=100% meet or show improvement towards achieving by 2022/2023
Sewer Fund Result	32.96%	6.74%	
3.2 Infrastructure Backlog Ratio (by Fund)			All Funds Maximum <2% OLG Recommendation)
Overall	32.56%	30.33%	
General Fund Result	41.12%	38.12%	
Water Fund Result	10.16%	10.11%	Fit For The Future (General Fund Only): <2% meet or show improvement towards achieving by 2022/2023
Sewer Fund Result	24.58%	21.19%	
3.3 Cost to bring assets to agreed service level (by Fund)			All Funds <=4.5%
Overall	2.15%	2.12%	
General Fund Result	2.02%	2.05%	
Water Fund Result	2.88%	2.91%	
Sewer Fund Result	1.59%	1.20%	
3.4 Asset Maintenance Ratio (by Fund)			All Funds Maximum >100% (OLG Recommendation)
Overall	72.45%	62.31%	
General Fund Result	95.05%	78.35%	
Water Fund Result	24.25%	26.06%	Fit For The Future (General Fund Only): >100% achieve, or show progress towards achieving by 2022/2023
Sewer Fund Result	33.20%	37.86%	

The Annual Financial Statements were reviewed by the independent Audit Risk & Improvement Committee of Council at its Meeting on Thursday 7 December. The Committee received a presentation from our Auditors Thomas Noble and Russell (TNR), and resolved as follows:

1. That the Audit Committee endorses the Draft Annual Financial Statements 2022/2023 be referred to Audit.

Asset Management

N/A

Policy and Regulation

Sections 413

Consultation

Preparation of the Annual Financial Statements has been undertaken in consultation with relevant staff, TNR representatives, the Audit Office and Council's Audit Committee.

Legal and Risk Management

N/A

Climate Change

N/A

Clarence Valley Council

General Purpose Financial Statements

for the year ended 30 June 2023

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 19 December 2023.

Peter Johnstone
Mayor
19 December 2023

Jeff Smith
Deputy Mayor
19 December 2023

Laura Black
General Manager
19 December 2023

Kate Maginness
Responsible Accounting Officer
19 December 2023

Clarence Valley Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities.*

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

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

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

Signed in accordance with a resolution of Council made on 19 December 2023.

Peter Johnstone
Mayor
19 December 2023

Jeff Smith
Deputy Mayor
19 December 2023

Laura Black
General Manager
19 December 2023

Kate Maginness
Responsible Accounting Officer
19 December 2023

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Clarence Valley Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Clarence Valley Council

General Purpose Financial Statements

for the year ended 30 June 2023

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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 2023

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 19 December 2023.

Peter Johnstone
Mayor
19 December 2023

Jeff Smith
Deputy Mayor
19 December 2023

Laura Black
General Manager
19 December 2023

Kate Maginness
Responsible Accounting Officer
19 December 2023

Clarence Valley Council | Income Statement | for the year ended 30 June 2023

Clarence Valley Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Restated Actual 2022 ¹
Income from continuing operations				
68,824	Rates and annual charges	B2-1	71,705	68,736
37,891	User charges and fees	B2-2	40,551	35,380
1,624	Other revenues	B2-3	1,532	1,500
22,118	Grants and contributions provided for operating purposes	B2-4	41,862	36,246
57,897	Grants and contributions provided for capital purposes	B2-4	71,769	46,038
1,991	Interest and investment income	B2-5	4,338	1,788
1,046	Other income	B2-6	713	687
2,179	Net gain from the disposal of assets	B4-1	-	-
193,570	Total income from continuing operations		232,470	190,375
Expenses from continuing operations				
42,917	Employee benefits and on-costs	B3-1	37,590	37,053
44,510	Materials and services	B3-2	67,031	46,794
6,257	Borrowing costs	B3-3	5,787	6,418
48,670	Depreciation, amortisation and impairment of non-financial assets	B3-4	53,921	48,896
4,739	Other expenses	B3-5	5,432	5,101
-	Net loss from the disposal of assets	B4-1	4,099	13,694
147,093	Total expenses from continuing operations		173,860	157,956
46,477	Operating result from continuing operations		58,610	32,419
46,477	Net operating result for the year attributable to Council		58,610	32,419
(11,420)	Net operating result for the year before grants and contributions provided for capital purposes		(13,159)	(13,619)

(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 2023

Clarence Valley Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	Restated 2022 ¹
Net operating result for the year – from Income Statement		58,610	32,419
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	77,574	191,217
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-8	13,422	(38,675)
Total items which will not be reclassified subsequently to the operating result		90,996	152,542
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Other movements		–	3,030
Total items which will be reclassified subsequently to the operating result when specific conditions are met		–	3,030
Total other comprehensive income for the year		90,996	155,572
Total comprehensive income for the year attributable to Council		149,606	187,991

(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 2023

Clarence Valley Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022 ¹	Restated 2021 ¹
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	50,873	38,625	34,836
Investments	C1-2	51,000	112,000	52,000
Receivables	C1-4	37,510	23,215	28,120
Inventories	C1-5	2,199	2,039	1,526
Contract assets and contract cost assets	C1-6	19,806	7,472	4,856
Non-current assets classified as 'held for sale'	C1-7	-	1,147	1,147
Other	C1-10	262	131	126
Total current assets		161,650	184,629	122,611
Non-current assets				
Investments	C1-2	54,000	10,000	46,000
Receivables	C1-4	1,252	1,452	1,394
Inventories	C1-5	156	156	156
Infrastructure, property, plant and equipment (IPPE)	C1-8	2,324,202	2,205,480	2,048,293
Intangible assets	C1-9	1,910	2,143	876
Right of use assets	C2-1	-	-	90
Total non-current assets		2,381,520	2,219,231	2,096,809
Total assets		2,543,170	2,403,860	2,219,420
LIABILITIES				
Current liabilities				
Payables	C3-1	18,626	14,271	14,536
Contract liabilities	C3-2	8,021	17,121	5,905
Lease liabilities	C2-1	-	-	93
Borrowings	C3-3	8,486	8,739	8,256
Employee benefit provisions	C3-4	11,806	12,346	13,013
Total current liabilities		46,939	52,477	41,803
Non-current liabilities				
Borrowings	C3-3	69,726	78,391	86,951
Employee benefit provisions	C3-4	334	344	478
Provisions	C3-5	14,206	10,289	15,821
Total non-current liabilities		84,266	89,024	103,250
Total liabilities		131,205	141,501	145,053
Net assets		2,411,965	2,262,359	2,074,367
EQUITY				
Accumulated surplus	C4-1	989,880	931,270	898,850
IPPE revaluation reserve	C4-1	1,422,085	1,331,089	1,175,517
Council equity interest		2,411,965	2,262,359	2,074,367
Total equity		2,411,965	2,262,359	2,074,367

(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 2023

Clarence Valley Council

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve ¹	Total equity	Accumulated surplus Restated	IPPE revaluation reserve ¹ Restated	Total equity Restated
\$ '000							
Opening balance at 1 July		931,270	1,331,089	2,262,359	883,897	1,175,517	2,059,414
Correction of prior period errors ¹	G4-1	-	-	-	14,954	-	14,954
Restated opening balance		931,270	1,331,089	2,262,359	898,851	1,175,517	2,074,368
Net operating result for the year		58,610	-	58,610	25,997	-	25,997
Correction of prior period errors	G4-1	-	-	-	6,422	-	6,422
Restated net operating result for the period		58,610	-	58,610	32,419	-	32,419
Other comprehensive income							
Correction of prior period errors	G4-1	-	-	-	-	3,030	3,030
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	-	77,574	77,574	-	191,217	191,217
- Impairment (loss) reversal relating to IPP&E	C1-8	-	13,422	13,422	-	(38,675)	(38,675)
Other comprehensive income		-	90,996	90,996	-	155,572	155,572
Total comprehensive income		58,610	90,996	149,606	32,419	155,572	187,991
Closing balance at 30 June		989,880	1,422,085	2,411,965	931,270	1,331,089	2,262,359

(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 2023

Clarence Valley Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
Receipts:				
69,549	Rates and annual charges		72,798	69,120
43,984	User charges and fees		43,583	36,826
2,830	Interest received		3,592	1,492
56,901	Grants and contributions		74,229	85,220
–	Bonds, deposits and retentions received		1,367	872
2,411	Other		10,842	4,979
Payments:				
(37,613)	Payments to employees		(38,221)	(37,921)
(34,080)	Payments for materials and services		(81,187)	(51,096)
(5,534)	Borrowing costs		(5,465)	(6,335)
–	Bonds, deposits and retentions refunded		–	(237)
(14,332)	Other		(2,524)	(12,656)
84,116	Net cash flows from operating activities	G1-1	79,014	90,264
Cash flows from investing activities				
Receipts:				
–	Sale of investments		55,000	29,000
1,308	Proceeds from sale of IPPE		2,561	2,334
Payments:				
(4,420)	Purchase of investments		(55,000)	(29,000)
–	Acquisition of term deposits		17,000	(24,000)
(68,147)	Payments for IPPE		(76,262)	(55,139)
–	Purchase of real estate assets		(1,147)	–
(265)	Purchase of intangible assets		–	(1,500)
(71,524)	Net cash flows from investing activities		(57,848)	(78,305)
Cash flows from financing activities				
Payments:				
(8,739)	Repayment of borrowings		(8,918)	(8,077)
–	Principal component of lease payments		–	(93)
(1,043)	Distributions to non-controlling interests		–	–
(9,782)	Net cash flows from financing activities		(8,918)	(8,170)
2,810	Net change in cash and cash equivalents		12,248	3,789
14,000	Cash and cash equivalents at beginning of year		38,625	34,836
16,810	Cash and cash equivalents at end of year	C1-1	50,873	38,625
92,000	plus: Investments on hand at end of year ¹	C1-2	105,000	122,000
108,810	Total cash, cash equivalents and investments		155,873	160,625

(1) Refer to Note G4-2 for details regarding restatement of prior year.

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 19 December 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 2021 (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.

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 2023 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.

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 2023.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022 ¹	2023	2022 ¹	2023	2022 ¹	2023	2022 ¹	2023	2022 ¹
Functions or activities										
Leadership	18,082	6,877	27,955	28,882	(9,873)	(22,005)	16,146	5,597	342,189	300,534
Infrastructure	113,390	94,158	101,276	87,603	12,114	6,555	66,446	52,401	1,993,334	1,903,397
Society	17,942	13,143	22,929	20,089	(4,987)	(6,946)	12,893	7,858	153,696	138,841
Environment	19,060	16,875	15,038	15,695	4,022	1,180	1,457	847	1,111	27,034
Economy	8,752	7,106	6,662	5,686	2,090	1,420	434	500	52,840	34,054
General purpose income	55,244	52,216	–	–	55,244	52,216	16,255	15,081	–	–
Total functions and activities	232,470	190,375	173,860	157,955	58,610	32,420	113,631	82,284	2,543,170	2,403,860

(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:

Society

Creating a place where people are healthy, safe, connected and in harmony with the natural environment to retain and improve the quality of community life.

Infrastructure

Maintaining our diverse infrastructure base to serve the needs of the Clarence.

Economy

Strengthening and diversifying the region's economic base in a way that complements the environmental and social values of the Clarence.

Environment

Valuing, respecting and actively participating in the care and management of the Clarence's natural environment for current and future generations.

Leadership

Setting the overall direction and long-term goals for the Clarence in accordance with community aspirations.

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B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	29,697	28,824
Farmland	3,869	3,814
Business	4,709	4,548
Less: pensioner rebates (mandatory)	(1,060)	(1,093)
Rates levied to ratepayers	37,215	36,093
Pensioner rate subsidies received	596	594
Total ordinary rates	37,811	36,687
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	8,270	7,595
Water supply services	3,181	3,065
Sewerage services	20,312	19,441
Waste management services (non-domestic)	2,535	2,401
Less: pensioner rebates (mandatory)	(1,060)	(962)
Annual charges levied	33,238	31,540
Pensioner annual charges subsidies received:		
– Water	302	171
– Sewerage	171	165
– Domestic waste management	183	173
Total annual charges	33,894	32,049
Total rates and annual charges	71,705	68,736

Council has used 2022 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	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	1	12,972	11,701
Sewerage services	1	1,779	1,494
On-site septic management services	1	411	386
Total specific user charges		15,162	13,581
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Private works – section 67	1	151	752
Regulatory/ statutory fees	2	2,640	3,057
Registration fees		–	(2)
Section 10.7 certificates (EP&A Act)	2	144	150
Section 603 certificates	2	106	143
Total fees and charges – statutory/regulatory		3,041	4,100
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	34	43
Caravan park	2	7,845	6,144
Cemeteries	2	840	818
Community centres	2	34	22
Leaseback fees – Council vehicles	2	364	345
Quarry revenues	2	–	560
Transport for NSW works (state roads not controlled by Council)	1	4,367	1,314
Saleyards	2	339	368
Swimming centres	2	210	270
Art gallery	2	137	125
Other sewer fees	2	501	557
Other water fees	2	539	907
Other waste management	2	532	256
Regional landfill	2	5,757	5,147
Water tapping fees	2	432	431
Other	2	417	392
Total fees and charges – other		22,348	17,699
Total other user charges and fees		25,389	21,799
Total user charges and fees		40,551	35,380
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		15,162	13,581
User charges and fees recognised at a point in time (2)		25,389	21,799
Total user charges and fees		40,551	35,380

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	2023	2022
Fines	2	136	176
Legal fees recovery – rates and charges (extra charges)	2	215	119
Commissions and agency fees	2	100	55
Container Deposit Scheme Sharing	2	104	108
Diesel rebate	2	278	245
Insurance claims recoveries	2	130	85
Sales – general	2	25	63
Commonwealth emissions reduction fund	2	4	162
State waste rebate	2	–	87
Other	2	540	400
Total other revenue		1,532	1,500

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,532	1,500
Total other revenue	1,532	1,500

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.

Clarence Valley Council | Notes to the Financial Statements 30 June 2023

B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022 ¹
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	2,134	4,113	–	–
Financial assistance – local roads component	2	1,001	1,830	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	9,028	6,316	–	–
Financial assistance – local roads component	2	4,091	2,822	–	–
Amount recognised as income during current year		16,254	15,081	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Economic development	1	–	–	1,703	806
Employment and training programs	2	60	183	–	–
Community care	2	94	(8)	–	–
Community centres	2	–	134	–	–
Floodplain management	2	306	97	57	–
Environmental services	2	371	177	633	2,396
Library	2	220	204	–	275
Harwood Precinct Upgrade	1	–	–	–	–
Heritage and cultural	1	168	61	–	–
Maclean Showground	1	–	–	–	–
Noxious weeds	2	–	274	–	–
Recreation and culture	1	–	–	4,684	660
NSW rural fire services	1	746	2,505	2,223	2,204
Saleyard upgrade	2	–	–	–	–
Storm/flood damage	2	13,459	10,060	407	–
Street lighting	2	108	–	–	–
Transport (roads to recovery)	2	2,051	2,051	–	–
Transport (other roads and bridges funding)	1	–	–	33,448	15,603
Other specific grants	2	1,544	418	9,316	6,180
Clarence regional library	2	265	277	–	–
Previously contributions:					
Roads and bridges	1	–	–	92	1
Transport for NSW contributions (regional roads, block grant)	2	3,975	3,893	4,513	701
Other contributions	2	313	1,206	371	20
Water supplies (excl. section 64 contributions)	2	1,923	–	–	–
Rural fire services	2	5	(367)	–	–
Total special purpose grants and non-developer contributions – cash		25,608	21,165	57,447	28,846
Non-cash contributions					
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	4,972	11,868
Sewerage (excl. section 64 contributions)	2	–	–	818	–
Water supplies (excl. section 64 contributions)	2	–	–	714	–
Total other contributions – non-cash		–	–	6,504	11,868
Total special purpose grants and non-developer contributions (tied)		25,608	21,165	63,951	40,714

continued on next page

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B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022 ¹
Total grants and non-developer contributions		41,862	36,246	63,951	40,714
Comprising:					
– Commonwealth funding		18,306	17,030	13,237	10,512
– State funding		10,669	18,010	54,934	18,314
– Other funding		12,887	1,206	(4,220)	11,888
		41,862	36,246	63,951	40,714

(1) See Note G4-1 for details regarding the restatement as a result of Prior Period Errors

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022 ¹
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G5					
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	1,421	1,740
S 7.12 – fixed development consent levies		2	–	–	369	167
S 64 – water supply contributions		2	–	–	4,215	1,335
S 64 – sewerage service contributions		2	–	–	1,813	2,082
Total developer contributions – cash			–	–	7,818	5,324
Total developer contributions			–	–	7,818	5,324
Total contributions			–	–	7,818	5,324
Total grants and contributions			41,862	36,246	71,769	46,038
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	21,165	–	34,176
Grants and contributions recognised at a point in time (2)			41,862	15,081	71,769	11,862
Total grants and contributions			41,862	36,246	71,769	46,038

(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 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	5,231	2,293	56,662	33,500
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	851	4,537	29,220	27,048
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	(1,942)	(1,599)	(13,639)	(3,886)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-	-	-
Unspent funds at 30 June	4,140	5,231	72,243	56,662

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	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	319	372
– Cash and investments	4,019	1,416
Total interest and investment income (losses)	4,338	1,788

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2023	2022
Rental income			
Other lease income			
Room/Facility Hire		713	687
Total other lease income		713	687
Total rental income	C2-1	713	687
Total other income		713	687

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	27,732	28,354
Employee leave entitlements (ELE)	8,204	6,911
Superannuation	3,439	3,633
Workers' compensation insurance	688	780
Fringe benefit tax (FBT)	32	27
Payroll tax	396	298
Training costs (other than salaries and wages)	585	301
Other	341	236
Total employee costs	41,417	40,540
Less: capitalised costs	(3,827)	(3,487)
Total employee costs expensed	37,590	37,053

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	2023	2022
Raw materials and consumables		15,212	8,412
Contractor costs		36,781	26,950
Audit Fees	F2-1	112	98
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	343	431
Advertising		389	280
Bank charges		249	254
Election expenses		–	362
Electricity and heating		2,379	1,815
Insurance		2,469	2,069
Postage		115	217
Printing and stationery		171	156
Street lighting		454	451
Subscriptions and publications		709	479
Telephone and communications		559	449
Valuation fees		11	205
Caravan park levies		280	441
Computer maintenance		2,369	1,215
Future reinstatement costs for contaminated roads		–	2,119
Other expenses		3,359	4
Quarry expenses		–	103
Contributions to other organisations		376	187
Legal expenses:			
– Legal expenses: planning and development		68	8
– Legal expenses: other		626	89
Total materials and services		67,031	46,794

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
(i) Interest bearing liability costs			
Interest on loans		5,397	6,028
Other debts		19	2
Total interest bearing liability costs		5,416	6,030
Total interest bearing liability costs expensed		5,416	6,030
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	371	388
Total other borrowing costs		371	388
Total borrowing costs expensed		5,787	6,418

Accounting policy

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

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

\$ '000	Notes	2023	2022 ¹
Depreciation and amortisation			
Plant and equipment		3,801	3,477
Office equipment		362	321
Furniture and fittings		149	138
Infrastructure:			
– Buildings – non-specialised	C1-8	1,641	1,465
– Buildings – specialised		2,441	1,423
– Other structures		1,445	1,343
– Roads		17,069	13,590
– Bridges		2,868	3,140
– Footpaths		759	646
– Other road assets		904	750
– Stormwater drainage		3,239	2,830
– Water supply network		7,764	6,915
– Sewerage network		6,641	8,368
– Swimming pools		133	308
– Other open space/recreational assets		2,031	1,664
– Other infrastructure		1,966	1,732
Right of use assets	C2-1	–	90
Other assets:			
– Library books		337	228
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-8	119	217
– Quarry assets	C3-5,C1-8	19	18
Intangible assets	C1-9	233	233
Total gross depreciation and amortisation costs		53,921	48,896
Total depreciation and amortisation costs		53,921	48,896
Impairment / revaluation decrement of IPPE			
Infrastructure:			
– Roads	C1-8	(15,697)	36,795
– Water supply network		999	–
– Other infrastructure		1,276	1,880
Total gross IPPE impairment / revaluation decrement costs		(13,422)	38,675
Amounts taken through revaluation reserve	C1-8	13,422	(38,675)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		53,921	48,896

Accounting policy

Depreciation and amortisation

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

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

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

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by

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

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	2023	2022
Other		
Contributions/levies to other levels of government		
– Department of planning levy	307	267
– Emergency services levy (includes FRNSW, SES, and RFS levies)	1,633	752
– Waste levy	3,404	3,996
– Other contributions/levies	7	18
Donations, contributions and assistance to other organisations (Section 356)	81	68
Total other	5,432	5,101
Total other expenses	5,432	5,101

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of plant and equipment	C1-8		
Proceeds from disposal – plant and equipment		1,679	2,334
Less: carrying amount of plant and equipment assets sold/written off		<u>(1,392)</u>	<u>(1,025)</u>
Gain (or loss) on disposal		<u>287</u>	<u>1,309</u>
Gain (or loss) on disposal of infrastructure	C1-8		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		<u>(2,974)</u>	<u>(15,003)</u>
Gain (or loss) on disposal		<u>(2,974)</u>	<u>(15,003)</u>
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Less: carrying amount of real estate assets sold/written off		<u>(1,147)</u>	–
Gain (or loss) on disposal		<u>(1,147)</u>	–
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		55,000	29,000
Less: carrying amount of investments sold/redeemed/matured		<u>(55,000)</u>	<u>(29,000)</u>
Gain (or loss) on disposal		<u>–</u>	<u>–</u>
Gain (or loss) on disposal of non-current assets classified as 'held for sale'	C1-7		
Proceeds from disposal – non-current assets 'held for sale'		882	–
Less: carrying amount of 'held for sale' assets sold/written off		<u>(1,147)</u>	–
Gain (or loss) on disposal		<u>(265)</u>	–
Net gain (or loss) from disposal of assets		<u>(4,099)</u>	<u>(13,694)</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.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
Rates and annual charges	68,824	71,705	2,881	4% F
User charges and fees	37,891	40,551	2,660	7% F
Other revenues	1,624	1,532	(92)	(6)% U
Operating grants and contributions	22,118	41,862	19,744	89% F
Financial Assistance Grant General Component \$2.5m F Regional Water Supply contribution from Coffs Harbour Council \$1.9m F Financial Assistance Grant Roads Component \$1.8m F				
Capital grants and contributions	57,897	71,769	13,872	24% F
Bluff Bridge Replacement \$4.5m F AGRN various projects \$5.8m F Non cash capital contributions \$12m F				
Interest and investment revenue	1,991	4,338	2,347	118% F
Council's favourable return is due to Council's investment portfolio returning greater than expected returns due to a higher than expected interest rate environment.				
Net gains from disposal of assets	2,179	-	(2,179)	(100)% U
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	1,046	713	(333)	(32)% U
Sporting Facility Leases (\$263k) U Property Leases (\$210k) U				

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Employee benefits and on-costs	42,917	37,590	5,327	12% F
Savings due to unfilled vacancies, with the budget based on a scenario of a full establishment.				
Materials and services	44,510	67,031	(22,521)	(51)% U
AGRN various projects (\$11.5m) U				
Purchase of Water (\$2.7m) U				
RMS SIC (\$900k) U				
Borrowing costs	6,257	5,787	470	8% F
Depreciation, amortisation and impairment of non-financial assets	48,670	53,921	(5,251)	(11)% U
Other expenses	4,739	5,432	(693)	(15)% U
Net losses from disposal of assets	-	4,099	(4,099)	∞ U
Statement of cash flows				
Cash flows from operating activities	84,116	79,014	(5,102)	(6)% U
Cash flows from investing activities	(71,524)	(57,848)	13,676	(19)% F
Cash flows from financing activities	(9,782)	(8,918)	864	(9)% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	12,054	12,542
Cash equivalent assets		
– Deposits at call	38,558	25,332
– Managed funds	–	490
– Short-term deposits	10	10
– Other financial assets	251	251
Total cash and cash equivalents	50,873	38,625

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	50,873	38,625
Balance as per the Statement of Cash Flows	50,873	38,625

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits	51,000	54,000	112,000	10,000
Total	51,000	54,000	112,000	10,000
Total financial investments	51,000	54,000	112,000	10,000
Total cash assets, cash equivalents and investments	101,873	54,000	150,625	10,000

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	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	155,873	160,625
Cash, cash equivalents and investments not subject to external restrictions	25,928	41,125
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Deposits, bonds and retentions	4,110	2,743
Held as custodian	3,873	518
Specific purpose unexpended grants – general fund	(90)	–
External restrictions – included in liabilities	7,893	3,261
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	11,657	11,164
Developer contributions – water fund	12,728	10,634
Developer contributions – sewer fund	14,134	11,076
Specific purpose unexpended grants (recognised as revenue) – general fund	30,312	26,751
Specific purpose unexpended grants – Holiday Parks	–	532
Specific purpose unexpended grants – Other	–	1,284
Water fund	30,738	36,740
Sewer fund	13,632	9,670
Domestic waste management	468	570
Holiday Parks	7,113	6,337
Clarence Regional Library	724	726
Other	546	755
External restrictions – other	122,052	116,239
Total external restrictions	129,945	119,500

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	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	25,928	41,125
Unrestricted and unallocated cash, cash equivalents and investments	542	1,600

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Building Asset renewals	332	446
Coastal and estuary management	378	302
Commercial waste service reserve	–	1,402
Community cultural and heritage programs	11	16
Council s7.11 development funds	30	30
Election cost reserve	233	100

Clarence Valley Council | Notes to the Financial Statements 30 June 2023

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

\$ '000	2023	2022
Emergency services reserves	752	661
Employee leave entitlements	3,752	4,074
Environmental and noxious weeds projects	268	554
Fleet plant reserve	1,587	6,597
Floodplain management reserves	561	298
Infrastructure assets renewals reserve	561	1,002
Insurance reserves	248	213
Maclean and district improvements	621	606
Other parks improvements	341	496
Public pool improvements	184	177
Public toilet refurbishment program	20	109
Quarries operations and rehabilitation	637	703
Regional development and tourism projects	19	19
Regional landfill reserves	-	2,756
Roads reserves	-	884
Saleyards asset replacement	296	162
Software implementation reserves	585	704
Sporting facilities improvements	353	309
Strategic building reserve	688	671
Strategic development programs	381	381
Unspent financial assistance grant	12,521	9,138
Unspent general loans floodplain infrastructure and natural resources	27	27
Waste management reserves	-	6,688
Total internal allocations	25,386	39,525

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

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	542	1,600

Clarence Valley Council | Notes to the Financial Statements 30 June 2023

C1-4 Receivables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Rates and annual charges	3,193	1,252	3,150	1,452
Interest and extra charges	501	–	448	–
User charges and fees	8,960	–	9,503	–
Accrued revenues				
– Interest on investments	1,505	–	812	–
Government grants and subsidies	18,368	–	6,572	–
Net GST receivable	668	–	1,469	–
Government departments (other than grants)	3,438	–	858	–
Other debtors	886	–	412	–
Total	37,519	1,252	23,224	1,452
Less: provision for impairment				
Rates and annual charges	(4)	–	(4)	–
Other debtors	(5)	–	(5)	–
Total provision for impairment – receivables	(9)	–	(9)	–
Total net receivables	37,510	1,252	23,215	1,452

continued on next page

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C1-4 Receivables (continued)

\$ '000	2023	2022
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	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Real estate for resale	90	156	90	156
Stores and materials	2,109	-	1,949	-
Total inventories at cost	2,199	156	2,039	156
Total inventories	2,199	156	2,039	156

C1-5 Inventories (continued)

(i) Other disclosures

\$ '000	Notes	2023		2022	
		Current	Non-current	Current	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
– Purchases and other costs		1,147	–	–	–
– WDV of sales (expense)	B4-1	(1,147)	–	–	–
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;

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 2023

C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	19,806	-	7,472	-
Total contract assets and contract cost assets	19,806	-	7,472	-

Contract assets

Government grants	19,806	-	7,472	-
Total contract assets	19,806	-	7,472	-

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 2023

C1-7 Non-current assets classified as held for sale

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Non-current assets held for sale				
Land	-	-	559	-
Buildings	-	-	588	-
Total non-current assets held for sale	-	-	1,147	-
Total non-current assets classified as held for sale	-	-	1,147	-

Details of assets and disposal groups

The sale of the previous Clarence Valley Tourist Information Centre, Spring Street, South Grafton was settled on 19 July 2022.

Reconciliation of non-current assets held for sale and disposal groups – i.e. discontinued operations

\$ '000	2023 Assets 'held for sale'	2022 Assets 'held for sale'
Opening balance	1,147	1,147
Less: carrying value of assets/operations sold	(1,147)	-
Balance still unsold after 12 months:	-	1,147
Closing balance of held for sale non-current assets and operations	-	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 2022 ²			Asset movements during the reporting period										At 30 June 2023		
	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)	Impairment reversal (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	29,493	–	29,493	13,460	27,125	–	–	–	–	(18,275)	–	–	–	51,803	–	51,803
Plant and equipment	50,250	(20,785)	29,465	3,859	89	(1,391)	(3,801)	–	–	–	(402)	–	–	52,397	(24,579)	27,818
Office equipment	5,096	(4,105)	991	362	70	(5)	(362)	–	–	–	–	–	–	5,523	(4,467)	1,056
Furniture and fittings	4,151	(2,977)	1,174	93	–	–	(149)	–	–	–	–	–	–	4,244	(3,126)	1,118
Land:																
– Crown land	32,839	–	32,839	–	–	–	–	–	–	–	–	–	7,173	40,012	–	40,012
– Operational land	41,416	–	41,416	–	121	–	–	–	–	–	598	–	19,442	61,577	–	61,577
– Community land	11,045	–	11,045	–	81	–	–	–	–	–	(598)	–	2,299	12,828	–	12,828
– Land under roads (post 30/6/08)	20	–	20	–	–	–	–	–	–	–	–	–	–	20	–	20
Infrastructure:																
– Buildings – non-specialised	77,023	(25,820)	51,203	514	–	–	(1,641)	–	–	48	–	–	3,669	83,286	(29,493)	53,793
– Buildings – specialised	125,944	(48,188)	77,756	283	237	(165)	(2,441)	–	–	–	–	–	5,574	135,417	(54,172)	81,245
– Other structures	36,215	(13,383)	22,832	643	5,970	(46)	(1,445)	–	–	2,005	–	–	1,614	46,136	(14,563)	31,573
– Roads ²	705,102	(275,774)	429,328	9,758	2,396	(1,474)	(17,069)	(21,098)	36,795	9,509	6,738	(76,720)	–	609,771	(231,608)	378,163
– Bridges	187,862	(56,387)	131,475	6,158	–	–	(2,868)	–	–	760	(6,156)	–	1,564	223,916	(92,983)	130,933
– Footpaths	37,640	(13,287)	24,353	495	519	(991)	(759)	–	–	317	242	–	4,177	43,333	(14,980)	28,353
– Other road assets (including bulk earthworks)	41,701	(9,568)	32,133	–	–	(630)	(904)	–	–	–	(824)	–	310	40,719	(10,634)	30,085
– Bulk earthworks (non-depreciable)	231,450	–	231,450	–	–	(82)	–	–	–	–	–	(3,506)	–	227,861	–	227,861
– Stormwater drainage ²	258,290	(86,315)	171,975	2,462	255	(138)	(3,239)	–	–	34	–	–	25,296	310,766	(114,121)	196,645
– Water supply network ²	614,649	(185,706)	428,943	4,764	1,911	–	(7,764)	(999)	–	4,345	(3)	–	32,399	672,977	(209,382)	463,595
– Sewerage network ²	365,671	(125,819)	239,852	2,189	255	–	(6,641)	–	–	275	–	–	18,069	396,687	(142,688)	253,999
– Swimming pools	7,200	(3,232)	3,968	–	–	–	(170)	(133)	–	–	–	–	–	6,827	(3,162)	3,665
– Other open space/recreational assets	58,104	(22,459)	35,645	1,037	1,240	(415)	(2,031)	–	–	904	3	–	–	61,560	(25,177)	36,383
– Other infrastructure ²	228,593	(56,898)	171,695	406	–	–	(1,966)	(3,156)	1,880	78	–	–	36,214	334,982	(129,831)	205,151
Other assets:																
– Library books	6,995	(6,041)	954	295	–	(5)	(337)	–	–	–	–	–	–	7,260	(6,353)	907
– Other	4,086	–	4,086	28	20	–	–	–	–	–	–	–	–	4,134	–	4,134
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	4,846	(4,123)	723	291	–	–	(119)	–	–	–	–	–	–	5,137	(4,242)	895
– Quarry assets	858	(192)	666	–	–	–	(19)	–	–	–	(57)	–	–	801	(211)	590
Total infrastructure, property, plant and equipment	3,166,539	(961,059)	2,205,480	47,097	40,289	(5,512)	(53,688)	(25,253)	38,675	–	(459)	(80,226)	157,800	3,439,974	(1,115,772)	2,324,202

(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 2021			Asset movements during the reporting period								At 30 June 2022 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	
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:															
- Operational land	41,466	-	41,466	-	-	-	-	158	-	(208)	-	41,416	-	41,416	
- Community land	9,304	-	9,304	-	-	-	-	-	-	-	1,741	11,045	-	11,045	
- Crown land	27,366	-	27,366	-	-	-	-	-	-	-	5,473	32,839	-	32,839	
- 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)	(13,590)	6,831	(41)	-	52,529	705,102	(275,774)	429,328	
- Bridges	152,963	(45,829)	107,134	555	-	(1,357)	(3,140)	638	-	-	13,455	187,862	(56,387)	131,475	
- Footpaths	31,143	(11,118)	20,025	815	1,675	(150)	(646)	-	-	-	2,548	37,640	(13,287)	24,353	
- Other road assets (including bulk earthworks)	36,119	(7,857)	28,262	1,061	216	(542)	(750)	-	41	-	3,557	41,701	(9,568)	32,133	
- 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)	(2,830)	-	-	-	-	19,171	258,290	(86,315)	171,975
- Water supply network	559,103	(154,375)	404,728	5,172	3,085	(1,373)	(6,915)	45	-	-	23,114	614,649	(185,706)	428,943	
- Sewerage network	343,185	(111,124)	232,061	865	914	(128)	(8,368)	536	-	-	13,290	365,671	(125,819)	239,852	
- 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)	(1,664)	687	(272)	-	3,852	58,104	(22,459)	35,645	
- Other infrastructure ²	201,442	(47,103)	154,339	873	-	(247)	(1,732)	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	
Restatement, 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)	(48,573)	-	(8,465)	(612)	191,829	3,166,539	(961,059)	2,205,480	

(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	2023	2022
Software		
Opening values at 1 July		
Gross book value	4,200	4,200
Accumulated amortisation	(3,557)	(3,324)
Net book value – opening balance	643	876
Movements for the year		
Amortisation charges	(233)	(233)
Closing values at 30 June		
Gross book value	4,200	4,200
Accumulated amortisation	(3,790)	(3,557)
Total software – net book value	410	643
Water Licences		
Opening values at 1 July		
Gross book value	1,500	–
Net book value – opening balance	1,500	–
Movements for the year		
Other movements	–	1,500
Closing values at 30 June		
Gross book value	1,500	1,500
Total Water Licences – net book value	1,500	1,500
Total intangible assets – net book value	1,910	2,143

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.

C1-10 Other

Other assets

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Prepayments	262	–	131	–
Total other assets	262	–	131	–

C2 Leasing activities

C2-1 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	2023	2022
(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)	713	687
Total income relating to operating leases for Council assets	713	687

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	2023		2022	2022
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	3,299	–	4,639	–
Goods and services – capital expenditure	5,175	–	2,161	–
Accrued expenses:				
– Borrowings	402	–	450	–
Security bonds, deposits and retentions	4,110	–	2,743	–
Government departments	1,123	–	1,087	–
Employee time in lieu and RDO	445	–	101	–
Prepaid rates	3,956	–	3,020	–
Other	116	–	70	–
Total payables	18,626	–	14,271	–

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

\$ '000	2023	2022
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	3,765	2,450
Total payables	3,765	2,450

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	2023		2022	2022
		Current	Non-current	Current	Non-current
Unexpended capital grants (to construct Council controlled assets)	(i)	7,432	–	16,725	–
Holiday park deposits in advance of services provided		589	–	396	–
Total contract liabilities		8,021	–	17,121	–

Notes

(i) Council has received funding under the Fixing Country Bridges and Fixing Local Roads and Community Infrastructure Programs to undertake a bridge replacement program and roads and community facilities improvements. Funding has also been received under a number of other programs to complete the upgrades of community halls, sporting fields/parks, rural fire service facilities and regional aquatic centre. 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.

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

Clarence Valley Council | Notes to the Financial Statements 30 June 2023

C3-2 Contract Liabilities (continued)

\$ '000	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	7,722	16,725
Total revenue recognised that was included in the contract liability balance at the beginning of the period	7,722	16,725

Accounting policy

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

C3-3 Borrowings

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured ¹	8,486	69,726	8,739	78,391
Total borrowings	8,486	69,726	8,739	78,391

(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	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	87,130	(8,918)	–	–	–	–	78,212
Lease liability (Note C2-1b)	–	–	–	–	–	–	–
Total liabilities from financing activities	87,130	(8,918)	–	–	–	–	78,212

\$ '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

(b) Financing arrangements

\$ '000	2023	2022
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
– Credit cards/purchase cards	150	150
Total undrawn financing arrangements	650	650

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C3-3 Borrowings (continued)

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.

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C3-4 Employee benefit provisions

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	3,557	–	3,601	–
Long service leave	8,249	334	8,745	344
Total employee benefit provisions	11,806	334	12,346	344

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	7,688	8,444
	7,688	8,444

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.

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C3-5 Provisions

\$ '000	2023		2022	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	14,206	–	10,289
Sub-total – asset remediation/restoration	–	14,206	–	10,289
Total provisions	–	14,206	–	10,289

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2023		
At beginning of year	10,289	10,289
Unwinding of discount	370	370
Additional provisions	3,350	3,350
Remeasurement effects	197	197
Total other provisions at end of year	14,206	14,206
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

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.

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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.

Construction obligation

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.

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.

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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 2023	Water 2023	Sewer 2023
Income from continuing operations			
Rates and annual charges	47,693	3,202	20,305
User charges and fees	23,757	14,978	2,588
Interest and investment revenue	2,274	1,339	725
Other revenues	2,036	3,536	2,181
Grants and contributions provided for operating purposes	38,670	1,923	–
Grants and contributions provided for capital purposes	65,644	5,546	2,631
Net gains from disposal of assets	–	21	–
Total income from continuing operations	180,074	30,545	28,430
Expenses from continuing operations			
Employee benefits and on-costs	34,611	1,345	1,634
Materials and services	53,666	13,590	6,334
Borrowing costs	1,146	1,388	3,253
Depreciation, amortisation and impairment of non-financial assets	38,752	8,090	7,079
Other expenses	5,429	3	–
Net losses from the disposal of assets	4,119	–	–
Total expenses from continuing operations	137,723	24,416	18,300
Operating result from continuing operations	42,351	6,129	10,130
Net operating result for the year	42,351	6,129	10,130
Net operating result attributable to each council fund	42,351	6,129	10,130
Net operating result for the year before grants and contributions provided for capital purposes	(23,293)	583	7,499

Clarence Valley Council | Notes to the Financial Statements 30 June 2023

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	48,454	847	1,572
Investments	30,791	12,637	7,572
Receivables	26,238	9,580	1,692
Inventories	2,199	–	–
Contract assets and contract cost assets	19,806	–	–
Other	262	–	–
Total current assets	127,750	23,064	10,836
Non-current assets			
Investments	–	33,860	20,140
Receivables	617	82	553
Inventories	156	–	–
Infrastructure, property, plant and equipment	1,572,856	486,119	265,227
Intangible assets	409	1,499	2
Total non-current assets	1,574,038	521,560	285,922
Total assets	1,701,788	544,624	296,758
LIABILITIES			
Current liabilities			
Payables	16,869	1,040	717
Contract liabilities	8,021	–	–
Borrowings	1,938	1,353	5,195
Employee benefit provision	11,806	–	–
Total current liabilities	38,634	2,393	5,912
Non-current liabilities			
Borrowings	8,512	16,570	44,644
Employee benefit provision	334	–	–
Provisions	10,856	3,350	–
Total non-current liabilities	19,702	19,920	44,644
Total liabilities	58,336	22,313	50,556
Net assets	1,643,452	522,311	246,202
EQUITY			
Accumulated surplus	614,486	241,200	134,194
Revaluation reserves	1,028,966	281,111	112,008
Council equity interest	1,643,452	522,311	246,202
Total equity	1,643,452	522,311	246,202

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.

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

Impact of a 1% movement in interest rates

– Equity / Income Statement	1,572	1,596
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Impact of a 10% movement in price of investments

– Equity / Income Statement	–	49
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(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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 rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2023				
Gross carrying amount	197	4,058	190	4,445
2022				
Gross carrying amount	101	4,359	142	4,602

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	
2023						
Gross carrying amount	48,053	2,180	1,213	1,335	1,351	54,132
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	-	-	-	-	-	-
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	-	-	-	-	-	-

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		
2023							
Payables	0.00%	4,110	9,948	–	–	14,058	18,626
Borrowings	6.57%	–	8,486	38,703	31,023	78,212	78,212
Total financial liabilities		4,110	18,434	38,703	31,023	92,270	96,838
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

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				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2023	2022 ¹
		2023	2022	2023	2022 ¹	2023	2022 ¹
Recurring fair value measurements							
Infrastructure, property, plant and equipment							
	C1-8						
Operational land		61,577	41,416	–	–	61,577	41,416
Community land		12,828	11,045	–	–	12,828	11,045
Crown land		40,012	32,839	–	–	40,012	32,839
Buildings – non-specialised		–	676	53,793	50,528	53,793	51,204
Buildings – specialised		–	–	81,245	77,756	81,245	77,756
Other structures		–	–	31,573	22,832	31,573	22,832
Roads		–	–	378,163	429,328	378,163	429,328
Bridges		–	–	130,933	131,475	130,933	131,475
Footpaths		–	–	28,353	24,353	28,353	24,353
Other road assets		–	–	30,085	32,133	30,085	32,133
Bulk earthworks (non-depreciable)		–	–	227,861	231,449	227,861	231,449
Stormwater drainage		–	–	196,645	171,974	196,645	171,974
Water supply network		–	–	463,595	428,943	463,595	428,943
Sewerage network		–	–	253,999	239,852	253,999	239,852
Swimming pools		–	–	3,665	3,968	3,665	3,968
Other open space/recreational assets		–	–	36,383	33,645	36,383	33,645
Floodplain		–	–	205,151	171,695	205,151	171,695
Library books		–	–	907	954	907	954
Artwork		–	–	4,134	4,086	4,134	4,086
Tip remediation		–	–	895	723	895	723
Quarry remediation		–	–	590	666	590	666
Total infrastructure, property, plant and equipment		114,417	85,976	2,127,970	2,056,360	2,242,387	2,142,336
Non-current assets classified as held for sale							
	C1-7						
Land		–	–	–	342	–	342
Buildings		–	588	–	–	–	588
Other		–	–	–	217	–	217

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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		2023	2022 ¹
		2023	2022	2023	2022 ¹	2023	2022 ¹
Total NCA's classified as held for sale		-	588	-	559	-	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

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.

E2-1 Fair value measurement (continued)

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 30 June 2023 and was performed by Marsh.

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

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.

E2-1 Fair value measurement (continued)

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	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	20	20	51,203	44,012	77,756	79,127	22,832	20,211
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	-	-	-	-	-	-	250
Purchases (GBV)	-	-	562	8,576	520	604	8,618	678
Disposals (WDV)	-	-	-	(3,018)	(165)	(202)	(46)	(6)
Depreciation and impairment	-	-	(1,641)	(1,465)	(2,441)	(1,423)	(1,445)	(1,343)
Revaluation increments to equity (ARR)	-	-	3,669	3,098	5,574	-	1,614	3,042
Impairment loss (recognised in equity)	-	-	-	-	-	(350)	-	-
Closing balance	20	20	53,793	51,203	81,244	77,756	31,573	22,832

\$ '000	Roads		Bridges		Footpaths		Other road assets	
	2023	2022 ¹	2023	2022	2023	2022	2023	2022
Opening balance	429,328	415,173	131,475	107,134	24,353	20,025	32,133	28,262
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	6,738	(41)	(6,156)	-	242	-	(824)	41
Purchases (GBV)	21,663	17,780	6,918	15,602	1,331	2,577	-	1,573
Disposals (WDV)	(1,474)	(5,750)	-	(1,357)	(991)	(150)	(630)	(542)
Depreciation and impairment	(17,069)	(13,568)	(2,868)	(3,359)	(759)	(647)	(904)	(758)
Revaluation increments to equity (ARR)	(76,720)	52,529	1,564	13,455	4,177	2,548	310	3,557
Impairment loss (recognised in equity)	15,697	(36,795)	-	-	-	-	-	-
Closing balance	378,163	429,328	130,933	131,475	28,353	24,353	30,085	32,133

(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	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	231,450	202,472	171,975	148,385	428,943	404,728	239,852	232,061
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	-	-	-	(3)	-	-	-
Purchases (GBV)	-	2,451	2,751	7,756	11,015	9,389	2,719	2,997
Disposals (WDV)	(82)	(175)	(138)	(505)	-	(1,373)	-	(128)
Depreciation and impairment	-	-	(3,239)	(2,832)	(7,764)	(6,915)	(6,641)	(8,368)
Revaluation increments to equity (ARR)	(3,506)	26,702	25,296	19,171	32,401	23,114	18,069	13,290
Impairment loss (recognised in equity)	-	-	-	-	(977)	-	-	-
Closing balance	227,862	231,450	196,645	171,975	463,615	428,943	253,999	239,852

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E2-1 Fair value measurement (continued)

\$ '000	2023	2022	2023	2022	2023	2022 ¹	2023	2022
Opening balance	3,968	5,720	35,645	32,563	171,695	154,339	954	877
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	17	3	(272)	-	84	-	-
Purchases (GBV)	-	13	3,181	1,296	473	873	295	305
Disposals (WDV)	(170)	(1,420)	(415)	(130)	-	(247)	(5)	-
Depreciation and impairment	(133)	(308)	(2,031)	(1,664)	(1,955)	(1,732)	(337)	(228)
Revaluation increments to equity (ARR)	-	-	-	3,852	36,214	20,257	-	-
Impairment loss (recognised in equity)	-	(54)	-	-	(1,276)	(1,879)	-	-
Closing balance	3,665	3,968	36,383	35,645	205,151	171,695	907	954

(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	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	4,086	4,086	723	8,632	666	1,031	559	342
Total gains or losses for the period								
Other movements								
Purchases (GBV)	48	-	291	(7,692)	(57)	(347)	-	-
Disposals (WDV)	-	-	(119)	-	-	-	(559)	-
Depreciation and impairment	-	-	-	(217)	(19)	(18)	-	-
Revaluation increments to equity (ARR)	-	-	-	-	-	-	-	217
Impairment loss (recognised in equity)	-	-	-	-	-	-	-	-
Closing balance	4,134	4,086	895	723	590	666	-	559

\$ '000	Total	
	2023	2022
Opening balance	2,059,616	1,909,200
Transfers from/(to) another asset class	-	79
Purchases (GBV)	60,328	64,431
Disposals (WDV)	(4,794)	(15,003)
Depreciation and impairment	(49,246)	(44,845)
Revaluation increments to equity (ARR)	48,662	184,832
Impairment loss (recognised in equity)	13,444	(39,078)
Closing balance	2,128,010	2,059,616

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 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

Description of the extent to which Council can be liable to the plan for other 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 2023 was \$190,224.18. The last valuation of the Scheme was performed by the Actuary, Mr Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$270,995.64. Council's expected contribution to the plan for the next annual reporting period is \$380,460.84.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

The share of any funding surplus or deficit that can be attributed to Council is **1.35%**.

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

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

Investment return	6% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6% for FY 22/23 2.5% per annum thereafter

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

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

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

(iv) Other guarantees

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

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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.

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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.

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F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2023	2022
Compensation:		
Short-term benefits	1,282	1,272
Post-employment benefits	95	96
Other long-term benefits	15	43
Termination benefits	314	-
Total	1,706	1,411

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
2023						
Earthmoving services and plant hire		-	-	14 days	-	-
Holiday Park management fees	1	437,942	-	14 days	-	-
2022						
Earthmoving services and plant hire		95,382	-	14 days	-	-
Holiday Park management fees	1	469,473	-	14 days	-	-

1 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.

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F1-1 Key management personnel (KMP) (continued)

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Clarence Valley Council | Notes to the Financial Statements 30 June 2023

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	79	118
Councillors' fees	206	271
Other Councillors' expenses (including Mayor)	58	42
Total	343	431

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F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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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

112	98
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Remuneration for audit and other assurance services

112	98
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Total Auditor-General remuneration

112	98
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Non NSW Auditor-General audit firms

Total audit fees

112	98
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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	2023	2022 ¹
Net operating result from Income Statement	58,610	32,419
Add / (less) non-cash items:		
Depreciation and amortisation	53,921	48,751
(Gain) / loss on disposal of assets	4,099	13,694
Non-cash capital grants and contributions	(6,504)	(5,303)
Unwinding of discount rates on reinstatement provisions	370	103
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(14,095)	4,847
(Increase) / decrease of inventories	(160)	(513)
(Increase) / decrease of other current assets	(131)	(5)
(Increase) / decrease of contract asset	(12,334)	(2,616)
Increase / (decrease) in payables	(1,340)	950
Increase / (decrease) in accrued interest payable	(48)	(20)
Increase / (decrease) in other accrued expenses payable	-	(6)
Increase/(decrease) in other liabilities and accruals	2,729	(397)
Increase / (decrease) in contract liabilities	(9,100)	11,216
Increase / (decrease) in employee benefit provision	(550)	(801)
Increase / (decrease) in other provisions	3,547	(5,635)
Net cash flows from operating activities	79,014	96,684

(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	4,972	14,010
Total non-cash investing and financing activities	4,972	14,010

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	–	672
Plant and equipment	3,189	2,400
Sewerage services infrastructure	2,459	284
Water supply infrastructure	269	8,846
Other	26,726	22,480
Total commitments	32,643	34,682
These expenditures are payable as follows:		
Within the next year	32,643	34,682
Total payable	32,643	34,682

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 it's 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 2022/23 financial reporting period Council identified the following material, prior period errors:

Council conducted a full review of contributed assets. Evidence was gained that the documentation supporting the recording of Infrastructure Assets relating to developer contributions had been lacking resulting in the omission of some assets over various classes. Clarence Valley Council has now updated its asset register to include these assets and updated values as at 30 June 2023.

It was determined that this should be treated as a prior period error as the assets should've been included in the asset register in prior years.

Impact on Prior Periods

The overall impact on prior periods is as follows:

Summary of prior year items impacting on IPPE

Increase Road assets - depreciable	19,864
Increase Stormwater drainage - depreciable	3,055
Increase Water supply network - depreciable	1,088
Increase Sewer network - depreciable	682
Increase Other open space/recreation assets - depreciable	68
Total for correction of prior period errors at 30 June 2022	24,757
Increase Road assets - Accumulated depreciation	(323)
Increase Stormwater drainage - Accumulated depreciation	(22)
Increase Water supply network - Accumulated depreciation	(4)
Increase Sewer network - Accumulated depreciation	(2)
Increase Other open space/recreation assets - Accumulated depreciation	(1)
Total for correction of prior period errors at 30 June 2022	24,405

Summary of prior year items impacting on Accumulated Surpluses

Recognition of Road assets	19,864
Recognition of Stormwater drainage	3,055
Recognition of Water supply network	1,088
Recognition of Sewer network	682
Recognition of Other open space/recreation assets	68
Total for correction of prior period errors at 30 June 2022	24,757
Depreciation of Road assets	(323)
Depreciation of Stormwater drainage	(22)
Depreciation of Water supply network	(4)
Depreciation of Sewer network	(2)
Depreciation of Other open space/recreation assets	(1)
Total for correction of prior period errors at 30 June 2022	24,405

Summary of prior period errors impacting on Income Statement

Increase in Grants and contributions provided for capital purposes	6,567
Increase depreciation of Road assets	(118)
Increase depreciation of Stormwater drainage	(20)
Increase depreciation of Water supply network	(4)
Increase depreciation of Sewer network	(2)
Increase depreciation of Other open space/recreation assets	(1)

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G4-1 Correction of errors (continued)

Total for correction of prior period errors at 30 June 2022	6,422
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Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown below.

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G4-1 Correction of errors (continued)

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Total current assets	122,611	–	122,611
Infrastructure, property, plant and equipment	2,033,340	14,953	2,048,293
Total non-current assets	2,081,856	14,953	2,096,809
Total assets	2,204,467	14,953	2,219,420
Total current liabilities	41,803	–	41,803
Total non-current liabilities	103,250	–	103,250
Net assets	2,059,414	14,953	2,074,367
Accumulated surplus	883,897	14,953	898,850
Revaluation Reserves	1,175,517	–	1,175,517
Total equity	2,059,414	14,953	2,074,367

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Total current assets	184,629	–	184,629
Infrastructure, property, plant and equipment	2,181,076	24,405	2,205,481
Total non-current assets	2,194,827	24,405	2,219,232
Total assets	2,379,456	24,405	2,403,861
Total current liabilities	52,477	–	52,477
Total non-current liabilities	89,024	–	89,024
Net assets	2,237,955	24,405	2,262,360
Accumulated surplus	909,896	21,376	931,272
Revaluation Reserves	1,328,059	3,030	1,331,089
Total equity	2,237,955	24,406	2,262,360

Income Statement

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Grants and Contributions - Capital	39,473	6,567	46,040
Total income from continuing operations	183,810	6,567	190,377
Depreciation and amortisation	48,751	145	48,896

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Clarence Valley Council | Notes to the Financial Statements 30 June 2023

G4-1 Correction of errors (continued)

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Total expenses from continuing operations	157,811	145	157,956
Operating result from continuing operations	25,999	6,422	32,421
Net operating result for the year attributable to Council	25,999	6,422	32,421
Net operating result for the year before grants and contributions provided for capital purposes	(13,474)	6,567	(6,907)

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G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Drainage	590	-	-	-	12	(329)	-	273	-
Roads	3,893	138	-	-	88	(831)	-	3,288	-
Open space	673	866	-	-	27	(4)	-	1,562	-
Community facilities	3,160	810	-	-	89	-	-	4,059	-
Other	229	9	-	-	6	(840)	-	(596)	-
S7.11 contributions – under a plan	8,545	1,823	-	-	222	(2,004)	-	8,586	-
S7.12 levies – under a plan	2,201	369	-	-	60	-	-	2,630	-
Total S7.11 and S7.12 revenue under plans	10,746	2,192	-	-	282	(2,004)	-	11,216	-
S7.11 not under plans	209	13	-	-	6	-	-	228	-
S7.4 planning agreements	210	-	-	-	5	-	-	215	-
S64 contributions	21,709	4,554	-	-	599	-	-	26,862	-
Total contributions	32,874	6,759	-	-	892	(2,004)	-	38,521	-

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 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Clarence Valley Contributions Plan 2011									
Open space	673	866	-	-	27	(4)	-	1,562	-
Community facilities	3,160	810	-	-	89	-	-	4,059	-
Total	3,833	1,676	-	-	116	(4)	-	5,621	-
CONTRIBUTION PLAN - Access Roads & Bridges (Copmanhurst)									
Roads	1,223	17	-	-	23	(610)	-	653	-
Total	1,223	17	-	-	23	(610)	-	653	-
CONTRIBUTION PLAN - Roads (Grafton)									
Roads	233	-	-	-	6	-	-	239	-
Total	233	-	-	-	6	-	-	239	-

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G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Drainage (Gulmarrad)									
Drainage	590	-	-	-	12	(329)	-	273	-
Total	590	-	-	-	12	(329)	-	273	-
CONTRIBUTION PLAN - Roads (Maclean)									
Roads	229	49	-	-	3	(221)	-	60	-
Total	229	49	-	-	3	(221)	-	60	-
CONTRIBUTION PLAN - Kerb & Gutter (Maclean)									
Roads	41	-	-	-	-	-	-	41	-
Total	41	-	-	-	-	-	-	41	-
CONTRIBUTION PLAN - Tree Planting (Maclean)									
Other	13	2	-	-	-	-	-	15	-
Total	13	2	-	-	-	-	-	15	-
CONTRIBUTION PLAN - Extractive Industries (Copmanhurst, Maclean and Pristine Waters)									
Other	215	7	-	-	5	-	-	227	-
Total	215	7	-	-	5	-	-	227	-
CONTRIBUTION PLAN - Tree Planting (Pristine Waters)									
Other	8	-	-	-	1	-	-	9	-
Total	8	-	-	-	1	-	-	9	-

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G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Couotts Crossing (Pristine Waters)									
Roads	241	-	-	-	6	-	-	247	-
Total	241	-	-	-	6	-	-	247	-
CONTRIBUTION PLAN - Southampton (Superseded) (Pristine Waters)									
Roads	56	-	-	-	1	-	-	57	-
Total	56	-	-	-	1	-	-	57	-
CONTRIBUTION PLAN - Nymboida (Superseded) (Pristine Waters)									
Roads	12	-	-	-	1	-	-	13	-
Total	12	-	-	-	1	-	-	13	-
CONTRIBUTION PLAN - Tyringham (Superseded) (Pristine Waters)									
Roads	142	-	-	-	4	-	-	146	-
Total	142	-	-	-	4	-	-	146	-
CONTRIBUTION PLAN - Kangaroo Creek (Superseded) (Pristine Waters)									
Roads	59	-	-	-	1	-	-	60	-
Total	59	-	-	-	1	-	-	60	-
CONTRIBUTION PLAN - Ramornie/Jackadgery (Superseded) (Pristine Waters)									
Roads	19	-	-	-	1	-	-	20	-
Total	19	-	-	-	1	-	-	20	-
CONTRIBUTION PLAN - Old Glenn Innes Rd District (Superseded) (Pristine Waters)									
Roads	45	-	-	-	1	-	-	46	-
Total	45	-	-	-	1	-	-	46	-
CONTRIBUTION PLAN - Ulmarra (Pristine Waters)									
Roads	1,593	72	-	-	41	-	-	1,706	-
Other	(7)	-	-	-	-	(840)	-	(847)	-
Total	1,586	72	-	-	41	(840)	-	859	-

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G5-2 Developer contributions by plan (continued)

S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year				Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other						
CONTRIBUTION PLAN - Non Residential (Clarence Valley)										
Other	2,201	369	-	-	60	-	-	2,630	-	
Total	2,201	369	-	-	60	-	-	2,630	-	

G5-3 Contributions not under plans

Clarence Valley										
Drainage	73	13	-	-	2	-	-	88	-	
Parking	1	-	-	-	-	-	-	1	-	
Other	70	-	-	-	2	-	-	72	-	
Total	144	13	-	-	4	-	-	161	-	
Nymboida (Pristine Waters)										
Roads	37	-	-	-	1	-	-	38	-	
Total	37	-	-	-	1	-	-	38	-	
Maclean										
Roads	28	-	-	-	1	-	-	29	-	
Total	28	-	-	-	1	-	-	29	-	

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicator 2022 ³	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(9,060)	(5.64)%	0.05%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	160,701			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	118,839	51.12%	56.78%	> 60.00%
Total continuing operating revenue ¹	232,470			
3. Unrestricted current ratio				
Current assets less all external restrictions	67,314	2.53x	4.98x	> 1.50x
Current liabilities less specific purpose liabilities	26,620			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	50,648	3.44x	3.80x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	14,705			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	4,942	6.39%	6.81%	< 10.00%
Rates and annual charges collectable	77,285			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	155,873	13.72 months	16.56 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	11,360			

(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
	2023	2022 ⁴	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(15.60)%	(7.29)%	2.33%	13.44%	29.07%	18.48%	> 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	40.33%	46.99%	75.55%	72.44%	90.75%	88.84%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.53x	4.98x	9.64x	25.92x	1.83x	4.02x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	2.26x	2.86x	7.25x	7.65x	5.48x	4.67x	> 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	9.19%	9.77%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	13.51 months	16.37 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

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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**

Peter Johnstone

Councillors

Greg Clancy

William Day

Debrah Novak

Steve Pickering

Jeff Smith

Karen Toms

Allison Whaites

Ian Tiley

Other information

ABN: 85 864 095 684

Clarence Valley Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

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Clarence Valley Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

On the Conduct of the Audit (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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Clarence Valley Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Clarence Valley Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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Background

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

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

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

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

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

Clarence Valley Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities.*

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

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

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

Signed in accordance with a resolution of Council made on 19 December 2023.

Peter Johnstone
Mayor
19 December 2023

Jeff Smith
Deputy Mayor
19 December 2023

Laura Black
General Manager
19 December 2023

Kate Maginness
Responsible Accounting Officer
19 December 2023

Clarence Valley Council | Income Statement of water supply business activity | for the year ended 30 June 2023

Clarence Valley Council

Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022 ¹
Income from continuing operations		
Access charges	3,202	3,039
User charges	14,439	13,057
Fees	539	907
Interest and investment income	1,339	652
Grants and contributions provided for operating purposes	1,923	–
Net gain from the disposal of assets	21	–
Other income	3,536	2,420
Total income from continuing operations	24,999	20,075
Expenses from continuing operations		
Employee benefits and on-costs	1,345	1,431
Borrowing costs	1,388	1,484
Materials and services	13,590	5,999
Depreciation, amortisation and impairment	8,090	7,175
Net loss from the disposal of assets	–	1,285
Calculated taxation equivalents	70	69
Debt guarantee fee (if applicable)	179	192
Other expenses	3	3
Total expenses from continuing operations	24,665	17,638
Surplus (deficit) from continuing operations before capital amounts	334	2,437
Grants and contributions provided for capital purposes	5,546	7,638
Surplus (deficit) from continuing operations after capital amounts	5,880	10,075
Surplus (deficit) from all operations before tax	5,880	10,075
Less: corporate taxation equivalent (25%) [based on result before capital]	(84)	(610)
Surplus (deficit) after tax	5,796	9,465
Plus accumulated surplus	485,898	452,482
Plus/less: increase in asset revaluation reserve	34,258	23,080
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	70	69
– Debt guarantee fees	179	192
– Corporate taxation equivalent	84	610
Closing accumulated surplus & reserves	526,285	485,898
Return on capital %	0.4%	0.9%
Subsidy from Council	17,820	12,372
Calculation of dividend payable:		
Surplus (deficit) after tax	5,797	9,465
Less: capital grants and contributions (excluding developer contributions)	(5,546)	(7,638)
Surplus for dividend calculation purposes	251	1,827
Potential dividend calculated from surplus	125	914

(1) See prior period error note for details regarding restatement

Clarence Valley Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

Clarence Valley Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022 ¹
Income from continuing operations		
Access charges	20,305	19,421
User charges	2,087	1,961
Fees	501	557
Interest and investment income	725	321
Grants and contributions provided for operating purposes	–	380
Other income	2,181	2,332
Total income from continuing operations	25,799	24,972
Expenses from continuing operations		
Employee benefits and on-costs	1,634	1,492
Borrowing costs	3,253	3,619
Materials and services	6,334	6,316
Depreciation, amortisation and impairment	7,079	8,650
Net loss from the disposal of assets	–	281
Calculated taxation equivalents	79	74
Debt guarantee fee (if applicable)	498	550
Total expenses from continuing operations	18,877	20,982
Surplus (deficit) from continuing operations before capital amounts	6,922	3,990
Grants and contributions provided for capital purposes	2,631	2,710
Surplus (deficit) from continuing operations after capital amounts	9,553	6,700
Surplus (deficit) from all operations before tax	9,553	6,700
Less: corporate taxation equivalent (25%) [based on result before capital]	(1,731)	(998)
Surplus (deficit) after tax	7,822	5,702
Plus accumulated surplus	220,106	199,566
Plus/less: increase in asset revaluation reserve	19,320	13,216
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	79	74
– Debt guarantee fees	498	550
– Corporate taxation equivalent	1,731	998
Closing accumulated surplus & reserves	249,556	220,106
Return on capital %	3.8%	3.1%
Subsidy from Council	487	1,496
Calculation of dividend payable:		
Surplus (deficit) after tax	7,823	5,702
Less: capital grants and contributions (excluding developer contributions)	(2,631)	(2,710)
Surplus for dividend calculation purposes	5,192	2,992
Potential dividend calculated from surplus	2,596	1,496

(1) See prior period error note for details regarding restatement

Clarence Valley Council | Income Statement – Holiday Parks | for the year ended 30 June 2023

Clarence Valley Council

Income Statement – Holiday Parks

for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
Income from continuing operations		
User charges	7,845	6,144
Interest and investment income	79	16
Grants and contributions provided for operating purposes	30	29
Total income from continuing operations	7,954	6,189
Expenses from continuing operations		
Employee benefits and on-costs	186	116
Materials and services	5,616	4,862
Depreciation, amortisation and impairment	713	706
Net loss from the disposal of assets	40	–
Total expenses from continuing operations	6,555	5,684
Surplus (deficit) from continuing operations before capital amounts	1,399	505
Grants and contributions provided for capital purposes	–	94
Surplus (deficit) from continuing operations after capital amounts	1,399	599
Surplus (deficit) from all operations before tax	1,399	599
Less: corporate taxation equivalent (25%) [based on result before capital]	(350)	(126)
Surplus (deficit) after tax	1,049	473
Plus accumulated surplus	25,969	23,955
Plus/less: increase in asset revaluation reserve	5,453	1,415
Plus/less: Transfer of assets to General Fund	–	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	350	126
Closing accumulated surplus & reserves	32,821	25,969
Return on capital %	5.0%	2.3%
Subsidy from Council	–	288

Clarence Valley Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

Clarence Valley Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022 ¹
ASSETS		
Current assets		
Cash and cash equivalents	847	643
Investments	12,637	43,243
Receivables	9,580	5,148
Total current assets	23,064	49,034
Non-current assets		
Investments	33,860	7,022
Receivables	82	59
Infrastructure, property, plant and equipment	486,119	446,298
Intangible assets	1,499	1,500
Total non-current assets	521,560	454,879
Total assets	544,624	503,913
LIABILITIES		
Current liabilities		
Payables	1,040	634
Borrowings	1,353	1,258
Total current liabilities	2,393	1,892
Non-current liabilities		
Borrowings	16,570	17,923
Provisions	3,350	–
Total non-current liabilities	19,920	17,923
Total liabilities	22,313	19,815
Net assets	522,311	484,098
EQUITY		
Accumulated surplus	241,200	237,245
Revaluation reserves	281,111	246,853
Total equity	522,311	484,098

(1) See prior period error note for details regarding restatement

Clarence Valley Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

Clarence Valley Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022 ¹
ASSETS		
Current assets		
Cash and cash equivalents	1,572	1,194
Investments	7,572	18,150
Receivables	1,692	1,659
Total current assets	10,836	21,003
Non-current assets		
Investments	20,140	2,978
Receivables	553	369
Infrastructure, property, plant and equipment	265,227	249,448
Intangible assets	2	24
Total non-current assets	285,922	252,819
Total assets	296,758	273,822
LIABILITIES		
Current liabilities		
Payables	717	273
Borrowings	5,195	4,949
Total current liabilities	5,912	5,222
Non-current liabilities		
Borrowings	44,644	50,018
Total non-current liabilities	44,644	50,018
Total liabilities	50,556	55,240
Net assets	246,202	218,582
EQUITY		
Accumulated surplus	134,194	125,895
Revaluation reserves	112,008	92,687
Total equity	246,202	218,582

(1) See prior period error note for details regarding restatement

Clarence Valley Council | Statement of Financial Position – Holiday Parks | for the year ended 30 June 2023

Clarence Valley Council

Statement of Financial Position – Holiday Parks

as at 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
ASSETS		
Current assets		
Investments	5,812	4,667
Receivables	125	125
Total current assets	5,937	4,792
Non-current assets		
Infrastructure, property, plant and equipment	27,762	21,654
Total non-current assets	27,762	21,654
Total assets	33,699	26,446
LIABILITIES		
Current liabilities		
Payables	880	478
Total current liabilities	880	478
Total liabilities	880	478
Net assets	32,819	25,968
EQUITY		
Accumulated surplus	17,561	16,163
Revaluation reserves	15,258	9,805
Total equity	32,819	25,968

Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. 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% (202/22 25%)

Land tax – the first \$822,000 of combined land values attracts 0%. For the combined land values in excess of \$822,000 up to \$5,026,000 the rate is 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% (2021/22 25%).

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 4.02% at 30/6/23.

(iii) Dividends

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

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 2023 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.

Prior Period Error - Water Supply

During the 2022/23 financial reporting period Council identified the following material, prior period errors:

Council conducted a full review of contributed assets. Evidence was gained that the documentation supporting the recording of Infrastructure Assets relating to developer contributions had been lacking resulting in the omission of some assets over various classes. Clarence Valley Council has now updated its asset register to include these assets and updated values as at 30 June 2023.

It was determined that this should be treated as a prior period error as the assets should've been included in the asset register in prior years.

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Infrastructure, property, plant and equipment	417,109	61	417,170
Total non-current assets	448,426	61	448,487
Total assets	473,558	61	473,619
Net assets	452,482	61	452,543
Accumulated surplus	228,709	61	228,770
Total equity	452,482	61	452,543

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Prior Period Error - Water Supply (continued)

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Infrastructure, property, plant and equipment	445,285	1,013	446,298
Total non-current assets	453,866	1,013	454,879
Total assets	502,900	1,013	503,913
Net assets	483,085	1,013	484,098
Accumulated surplus	236,232	1,013	237,245
Total equity	483,085	1,013	484,098
Depreciation, amortisation and impairment	7,171	4	7,175
Total expenses from continuing operations	17,634	4	17,638
Grants and contributions provided for capital purposes	6,687	951	7,638
Total grants and contributions provided for capital purposes	6,687	951	7,638
Net operating result for the year	9,128	947	10,075

Prior Period Error - Sewerage

During the 2022/23 financial reporting period Council identified the following material, prior period errors:

Council conducted a full review of contributed assets. Evidence was gained that the documentation supporting the recording of Infrastructure Assets relating to developer contributions had been lacking resulting in the omission of some assets over various classes. Clarence Valley Council has now updated its asset register to include these assets and updated values as at 30 June 2023.

It was determined that this should be treated as a prior period error as the assets should've been included in the asset register in prior years.

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Total current assets	11,723	–	11,723
Infrastructure, property, plant and equipment	241,327	4	241,331
Total non-current assets	248,137	4	248,141
Total assets	259,860	4	259,864
Total non-current liabilities	54,788	–	54,788

Prior Period Error - Sewerage (continued)

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Total liabilities	60,294	–	60,294
Net assets	199,566	4	199,570
Accumulated surplus	120,095	4	120,099
Total equity	199,566	4	199,570

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Infrastructure, property, plant and equipment	248,816	632	249,448
Total non-current assets	252,187	632	252,819
Total assets	273,190	632	273,822
Net assets	217,950	632	218,582
Accumulated surplus	125,263	632	125,895
Total equity	217,950	632	218,582
Depreciation, amortisation and impairment	8,648	2	8,650
Total expenses from continuing operations	20,980	2	20,982
Grants and contributions provided for capital purposes	2,082	628	2,710
Total grants and contributions provided for capital purposes	2,082	628	2,710
Net operating result for the year	6,074	626	6,700

Clarence Valley Council

Special Purpose Financial Statements
for the year ended 30 June 2023

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Clarence Valley Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Clarence Valley Council

Special Schedules

for the year ended 30 June 2023

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Clarence Valley Council | Permissible income for general rates | for the year ended 30 June 2023

Clarence Valley Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	37,543	38,637
Plus or minus adjustments ²	b	394	309
Notional general income	c = a + b	37,937	38,946
Permissible income calculation			
Or rate peg percentage	e	2.50%	5.40%
Or plus rate peg amount	i = e x (c + g)	948	2,103
Sub-total	k = (c + g + h + i + j)	38,885	41,049
Plus (or minus) last year's carry forward total	l	20	268
Sub-total	n = (l + m)	20	268
Total permissible income	o = k + n	38,905	41,317
Less notional general income yield	p	38,637	41,605
Catch-up or (excess) result	q = o - p	268	(287)
Carry forward to next year ⁵	t = q + r + s	268	(287)

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)*.
- (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.

Clarence Valley Council | Report on Infrastructure Values as at 30 June 2023 | for the year ended 30 June 2023

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2023

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	2022/23 Required maintenance ^a	2022/23 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
Buildings	Other	809	–	31	27	1,678	3,081	11.0%	60.6%	28.4%	0.0%	0.0%
	Council Offices /Administration Centres	–	–	221	83	15,826	22,141	1.8%	98.2%	0.0%	0.0%	0.0%
	Council Works Depot	3,340	18	146	70	10,611	14,579	62.7%	12.8%	24.4%	0.1%	0.0%
	Council Public Halls	10,844	553	242	70	13,398	24,230	34.7%	3.9%	59.0%	2.4%	0.0%
	Libraries	1,459	–	127	51	9,298	12,656	76.4%	11.3%	12.3%	0.0%	0.0%
	Council Houses	7,910	172	105	24	4,836	10,522	0.1%	13.6%	84.6%	0.0%	1.8%
	Museums	3,911	–	43	10	1,703	4,312	0.2%	0.0%	99.8%	0.0%	0.0%
	Childcare / Community Health	1,923	–	30	36	1,469	2,987	0.3%	30.8%	68.9%	0.0%	0.0%
	Art Gallery	–	–	111	13	8,197	11,147	79.8%	20.2%	0.0%	0.0%	0.0%
	Public Toilets	2,290	–	57	33	3,262	5,672	19.2%	29.7%	48.9%	2.2%	0.0%
	Parks & Reserves Buildings	225	–	18	429	1,132	1,761	0.0%	86.4%	13.6%	0.0%	0.0%
	Sports Buildings	13,068	765	456	336	28,026	45,626	33.6%	32.3%	32.2%	1.8%	0.0%
	Swimming Pool Buildings	3,830	–	75	22	3,623	7,477	9.6%	6.1%	84.3%	0.0%	0.1%
	Holiday Parks Buildings	4,135	–	140	199	7,390	14,019	1.0%	44.8%	54.2%	0.0%	0.0%
	Saleyard Buildings	310	–	4	2	218	422	14.7%	6.8%	78.5%	0.0%	0.0%
	Waste Facilities	3,645	–	110	23	7,743	11,004	59.6%	5.0%	35.4%	0.0%	0.0%
	Water & Sewer Buildings	1,491	–	96	17	6,612	9,605	47.9%	34.1%	18.0%	0.0%	0.1%
Emergency Services	9,465	–	175	73	10,016	17,460	21.6%	19.2%	59.2%	0.0%	0.0%	
Sub-total		68,655	1,508	2,187	1,518	135,038	218,701	31.6%	29.4%	38.2%	0.7%	0.1%
Other structures	Other structures	956	226	97	–	6,663	9,736	15.6%	74.6%	7.5%	1.7%	0.6%
	Airports	6,968	–	81	143	5,510	8,051	4.2%	9.3%	86.5%	0.0%	0.0%
	Saleyards	1,883	518	68	19	4,634	6,771	12.7%	7.2%	72.5%	6.2%	1.4%
	Cemeteries	2,019	16	21	523	1,447	2,114	3.8%	0.8%	94.7%	0.8%	0.0%
	Tips	8,866	1,070	195	–	13,319	19,463	33.5%	20.9%	40.1%	5.5%	0.0%
	Sub-total		20,692	1,830	462	685	31,573	46,135	20.2%	27.3%	48.6%	3.6%

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Clarence Valley Council

Report on Infrastructure Values as at 30 June 2023 (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	2022/23 Required maintenance ^a \$ '000	2022/23 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	78,105	13,490	7,025	5,945	504,875	702,512	44.4%	31.2%	20.4%	3.6%	0.4%
	Unsealed roads	47,832	–	1,351	3,283	101,149	135,120	34.7%	18.4%	46.9%	0.0%	0.0%
	Bridges	125,300	1,189	2,239	199	130,933	223,916	17.1%	17.3%	65.1%	0.5%	0.0%
	Road Furniture	1,130	40	269	283	19,883	26,911	50.3%	45.5%	4.1%	0.2%	0.0%
	Water Transport Facilities	1,275	192	78	100	5,762	7,798	53.1%	29.6%	14.9%	2.5%	0.0%
	Carparks	46	–	47	47	3,496	4,732	79.9%	19.1%	1.0%	0.0%	0.0%
	Bus Shelters	116	–	13	5	944	1,279	31.6%	58.1%	10.2%	0.0%	0.0%
	Sub-total	269,222	16,025	11,455	10,047	795,395	1,145,601	37.9%	27.1%	32.3%	2.4%	0.3%
Water supply network	Dams / Weirs	–	–	1,047	80	72,125	104,691	93.1%	5.7%	0.2%	0.0%	1.0%
	Mains	21,165	9,645	4,762	1,232	328,045	476,164	20.2%	75.0%	2.7%	2.1%	0.0%
	Reservoirs & Treatment	24,320	9,449	805	295	55,425	80,451	12.7%	49.7%	23.7%	13.9%	0.0%
	Pumping Station/s	1,603	308	117	25	8,000	11,671	31.6%	52.6%	11.1%	2.1%	2.7%
	Sub-total	47,088	19,402	6,731	1,632	463,595	672,977	30.9%	60.8%	4.9%	3.2%	0.2%
Sewerage network	Mains	37,509	465	1,958	154	125,385	195,830	33.0%	47.8%	19.0%	0.2%	0.0%
	Pumping Station/s	7,777	3,784	712	529	45,571	71,169	50.8%	35.4%	5.9%	4.8%	3.1%
	Treatment	17,153	2,076	1,297	634	83,042	129,688	40.4%	38.0%	16.0%	3.7%	2.0%
	Sub-total	62,439	6,325	3,967	1,317	253,999	396,687	38.6%	42.4%	15.6%	2.2%	1.2%
Stormwater drainage	Stormwater drainage	87,324	16,704	3,108	3,021	196,645	310,766	14.2%	55.5%	24.1%	3.1%	3.1%
	Sub-total	87,324	16,704	3,108	3,021	196,645	310,766	14.2%	55.5%	24.1%	3.1%	3.1%
Open space / recreational assets	Swimming pools	5,159	10	68	89	3,664	6,827	9.7%	0.9%	80.4%	1.6%	7.5%
	Holiday Parks	3,215	234	70	250	4,124	6,977	6.8%	24.8%	60.7%	5.5%	2.2%
	Parks	8,923	608	161	2,038	9,539	16,140	18.9%	19.3%	56.5%	2.7%	2.6%
	Reserves	5,353	607	94	997	5,532	9,360	19.7%	19.6%	54.0%	6.0%	0.7%
	Sports Facilities	16,830	1,430	291	931	17,189	29,083	17.9%	8.9%	65.8%	6.5%	0.9%
	Sub-total	39,480	2,889	684	4,305	40,048	68,387	16.4%	13.7%	62.9%	4.9%	2.1%

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Clarence Valley Council | Report on Infrastructure Values as at 30 June 2023 | for the year ended 30 June 2023

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2023 (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	2022/23 Required maintenance ^a \$ '000	2022/23 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
Other infrastructure assets	Floodplain	110,433	3,982	3,350	618	205,151	334,982	4.4%	62.1%	32.2%	0.7%	0.6%
	Sub-total	110,433	3,982	3,350	618	205,151	334,982	4.4%	62.1%	32.2%	0.7%	0.6%
	Total – all assets	705,333	68,665	31,944	23,143	2,121,444	3,194,236	29.5%	42.4%	24.9%	2.4%	0.8%

(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 2023 | for the year ended 30 June 2023

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicator 2022 ³	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	28,709	80.92%	42.26%	> 100.00%
Depreciation, amortisation and impairment	35,479			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	705,333	32.46%	30.33%	< 2.00%
Net carrying amount of infrastructure assets	2,173,247			
Asset maintenance ratio				
Actual asset maintenance	23,143	72.45%	62.31%	> 100.00%
Required asset maintenance	31,944			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	68,665	2.15%	2.12%	
Gross replacement cost	3,194,236			

(*) 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 2023 | for the year ended 30 June 2023

Clarence Valley Council

Report on Infrastructure Values as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	108.37%	43.87%	54.36%	69.77%	32.96%	6.74%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	40.93%	38.12%	10.16%	10.11%	24.58%	21.19%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	95.05%	78.35%	24.25%	26.06%	33.20%	37.86%	> 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	2.02%	2.05%	2.88%	2.91%	1.59%	1.20%	

(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 07.23.239 MONTHLY FINANCE REPORT - NOVEMBER 2023

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	A. Monthly Income & Expenditure Statements By Service - November 2023 ↓ B. Monthly Grant Application Summary - November 2023 ↓	

SUMMARY

The purpose of this report is to provide financial data at the end of each month for actual income and expenditure, for all funds and provide advance notice of potential budget variations. This report is submitted to Council in addition to the statutory reporting requirements of the Quarterly Budget Review Statements.

Budget variations identified in this report impact the General Fund end of year result by \$16,700. The reserve fund variations identified in this report will have nil impact on the balance of the Financial Reserves.

OFFICER RECOMMENDATION

That Council

1. note the monthly financial information report for November 2023 attached to this report.
2. endorse the proposed General Fund variations as set out in this report totalling \$16,700, for inclusion in the December Quarterly Budget Review Statement to be reported in February 2024.
3. endorse the proposed variations, which have nil impact on the Financial Reserves by, to be included in the December Quarterly Budget Review Statement to be reported in February 2024.
4. note and endorse the grant applications as identified in Attachment B.

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 variations identified during the month of November 2023.

Sub Service	Variation Comments	Net Impact to General Fund Decrease / (Increase)	Net Impact to Reserves Decrease / (Increase)	Previous Council Resolution
303	Service – Emergency Services Sub-Service – Emergency Services <ul style="list-style-type: none"> • Recognise NSW SES grants to be used for the following Unit Building works: <ul style="list-style-type: none"> ○ Maintenance works at Grafton & Yamba SES facilities (\$19,234) ○ Security System upgrades and installations at Brushgrove, Maclean, Coutts Crossing, South Grafton, Lawrence & Woolli - Yuraygir (\$41,406) 	\$Nil	\$Nil	N/A
410	Service – Community Development Sub-Service – Community Development <ul style="list-style-type: none"> • Recognise Regional NSW Youth Holiday Grants. <ul style="list-style-type: none"> ○ Summer funding for school holiday programs (\$15,000) ○ Autumn funding for “Live and Loud @ the Library” as part of Youth Week 2024 (\$15,000) 	\$Nil	\$Nil	NA
421	Service – Library Services Sub-Service – Safety & Risk <ul style="list-style-type: none"> • Allocate budget to Library Print Management Project, includes licencing \$12,700 and operational costs of \$4k. 	\$16,700	\$Nil	NA
	TOTAL Proposed General Fund / Reserve Balance Impact	\$16,700	\$Nil	

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

Section 202 of the *Local Government (General) Regulation 2005* requires that the responsible accounting officer of a council must:

- a) *Establish and maintain a system of budgetary control that will enable the council's actual income and expenditure to be monitored each month and to be compared with the estimate of the council's income and expenditure, and*
- b) *If any instance arises where the actual income or expenditure of the council is materially different from its estimated income or expenditure, report the instance to the next meeting of the council.*

The attachment to this report incorporates a monthly transactional summary of operational and capital income and expenditure by sub service for all Funds. Included in this summary are actual loan repayments transacted and estimated accruals for depreciation, staff entitlements and interest, with these being confirmed at end of year. Reserve interest is excluded, as this is transacted annually.

The report table below highlights any proposed budget variations that staff have become aware of during the past month that may affect the 2023/2024 budget. The mechanism for revising the adopted budget is the Quarterly Budget Review Statement (QBRs) in compliance with Clause 203 of the *Local Government (General) Regulation 2005*.

QBRs reports are submitted to Council in October, February (in the absence of a January meeting) and April of each year, with annual financial information being reported in October (Refer to Audit and Pre-Audit Budget V Actual Result) and November (Annual Financial Statements).

COUNCIL IMPLICATIONS

Budget/Financial

General Fund Budget (Surplus)/Deficit

Original Budget Adopted by Council June 2023	\$55,526	Deficit
Q1 Revised Budget – September	(\$303,830)	Surplus
Q2 Revised Budget – October	\$62,000	Deficit
Q2 Revised Budget – November	\$16,700	Deficit
Proposed Movement of General Fund 2023/2024 Budget Result November 2023	(\$169,604)	Surplus

Proposed Impact on External and Internal Financial Reserve Funds Result

Reserve Movements

Original Budget Adopted by Council June 2023	\$23,121,080	Decrease
Q1 Revised Budget – September	\$15,000	Decrease
Q2 Revised Budget – October	\$85,000	Decrease
Q2 Revised Budget – November	\$0	Nil
Proposed Movement of Reserve Funds 2023/2024 Budget Result November 2023	\$23,221,080	Decrease

Asset Management

N/A

Policy and Regulation

Section 202 of the Local Government (General) Regulation

Consultation

This report has been prepared in consultation with the Management Accounting Team and relevant Budget Managers.

Legal and Risk Management

N/A

Climate Change

N/A

ATTACHMENT A

Clarence Valley Council

2023/24 Monthly Income & Expenditure Statements by Service - November 2023



"Discover the Clarence"

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 1000 - Office of General Manager



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	(5,318)
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	(5,318)
Expenditure		
Salaries, Wages & Oncosts	777,118	260,755
Other Employee Costs	4,000	0
Borrowing Costs	0	0
Materials	7,000	2,626
Contracts & Consultancies	165,000	148,555
Legal Expenses	0	0
Depreciation	1,401	584
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	8,000	0
Internal Plant Hire	0	0
Total Expenditure	962,519	412,520
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
Capital Grants & Contributions	0	0
NET RESULT	962,519	407,202
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(1,401)	(584)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(578,075)	(240,860)
Total Balance Sheet Movements / Non-Cash Adjustments	(579,476)	(241,444)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	383,043	165,758

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023

Service: 1010 - Elected Members

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	0
Expenditure		
Salaries, Wages & Oncosts	0	0
Other Employee Costs	0	5,619
Borrowing Costs	0	0
Materials	0	2,557
Contracts & Consultancies	5,036	10,830
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	337,415	111,874
Other Operating Expenses	0	0
Subscriptions & Memberships	101,382	99,434
Internal Expenses	8,000	2,667
Internal Plant Hire	0	0
Total Expenditure	451,833	232,981
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	451,833	232,981
Capital Grants & Contributions	0	0
NET RESULT	451,833	232,981
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	248,435	78,845
Total Balance Sheet Movements / Non-Cash Adjustments	248,435	78,845
Adjust for Transfers to/from Reserves		
Internal Reserves	133,333	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	133,333	0
ADJUSTED NET RESULT	833,601	311,826

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 2000 - Corporate & Governance



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	0
Expenditure		
Salaries, Wages & Oncosts	861,665	360,115
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	0	(88)
Contracts & Consultancies	50,000	0
Legal Expenses	0	0
Depreciation	63	26
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	3,500	1,134
Internal Expenses	24,000	10,667
Internal Plant Hire	0	0
Total Expenditure	939,228	371,854
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	939,228	371,854
Capital Grants & Contributions	0	0
NET RESULT	939,228	371,854
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(63)	(26)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(610,441)	(264,385)
Total Balance Sheet Movements / Non-Cash Adjustments	(610,504)	(264,411)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	328,724	107,443

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 2010 - Property Services

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	(1,796)
Interest Income	0	0
Operating Grants & Contributions	(18,101)	(8,199)
Other Revenue	(515,657)	(33,518)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(533,758)	(43,512)
Expenditure		
Salaries, Wages & Oncosts	258,656	133,717
Other Employee Costs	0	0
Borrowing Costs	180	(15)
Materials	0	0
Contracts & Consultancies	56,428	(10,549)
Legal Expenses	8,863	7,956
Depreciation	0	0
Insurance Expenses	22,969	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	9,000
Other Operating Expenses	5,297	8,160
Subscriptions & Memberships	5,200	780
Internal Expenses	29,111	77
Internal Plant Hire	0	0
Total Expenditure	386,704	149,126
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
Capital Grants & Contributions	0	0
NET RESULT	(147,054)	105,614
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	525	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	(15,000)
Net ABC Recovery	10,072	4,269
Total Balance Sheet Movements / Non-Cash Adjustments	10,597	(10,731)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	(136,457)	94,882

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 2020 - Community & Industry Engagement



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	(5,000)
Other Revenue	(101,332)	(421)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(101,332)	(5,421)
Expenditure		
Salaries, Wages & Oncosts	804,402	307,030
Other Employee Costs	1,050	986
Borrowing Costs	0	0
Materials	137,442	75,463
Contracts & Consultancies	87,017	85,775
Legal Expenses	0	0
Depreciation	8,300	3,458
Insurance Expenses	0	0
Donations, Contributions & Taxes	135,000	72,503
Administration Expenses	188,579	86,010
Other Operating Expenses	0	0
Subscriptions & Memberships	44,546	99,311
Internal Expenses	26,599	1,642
Internal Plant Hire	0	3,151
Total Expenditure	1,432,935	735,330
Net Operating Result for the year before Grants & Contributions provided for capital purposes	1,331,603	729,909
Capital Grants & Contributions	0	0
NET RESULT	1,331,603	729,909
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	20,773
Depreciation	(8,300)	(3,458)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(57,994)	(44,140)
Total Balance Sheet Movements / Non-Cash Adjustments	(66,294)	(26,826)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,265,309	703,083

CLARENCE VALLEY COUNCIL


Monthly Income & Expenditure Statement - November 2023
Service: 2100 - Finance Control & Compliance

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	(40,153,501)	(40,532,846)
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	(160,160)	(51,117)
General User Fees	(44,399)	(17,820)
Interest Income	(1,695,555)	(3,213,354)
Operating Grants & Contributions	(9,630,631)	(946,567)
Other Revenue	(121,240)	(162,197)
Internal Income	(1,809,360)	(131)
Internal Plant Hire	0	0
Total Income	(53,614,846)	(44,924,031)
Expenditure		
Salaries, Wages & Oncosts	1,777,507	674,777
Other Employee Costs	6,240	24,002
Borrowing Costs	0	210,295
Materials	16,264	35,705
Contracts & Consultancies	133,115	295,073
Legal Expenses	165,000	219,985
Depreciation	582	243
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	1,550,643	542,492
Other Operating Expenses	2,434	2,391
Subscriptions & Memberships	0	12,800
Internal Expenses	59,300	15,315
Internal Plant Hire	0	0
Total Expenditure	3,711,085	2,033,080
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	(49,903,761)	(42,890,952)
Capital Grants & Contributions	0	0
	NET RESULT	(49,903,761)
		(42,890,952)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(582)	(243)
Employee Leave Accruals	0	(1,265,380)
Employee Leave Paid	0	1,429,635
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	567,401
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(1,780,237)	(916,615)
Total Balance Sheet Movements / Non-Cash Adjustments	(1,780,819)	(185,202)
Adjust for Transfers to/from Reserves		
Internal Reserves	5,670,173	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	5,670,173	0
	ADJUSTED NET RESULT	(46,014,407)
		(43,076,154)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 2110 - Financial Analysis & Business Support



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	344
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	0	0
Internal Income	(4,771,373)	(503,495)
Internal Plant Hire	0	0
Total Income	(4,771,373)	(503,152)
Expenditure		
Salaries, Wages & Oncosts	4,888,803	1,465,340
Other Employee Costs	297,155	78,034
Borrowing Costs	0	0
Materials	3,604	55
Contracts & Consultancies	200,000	1,966
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	4,000	0
Internal Expenses	250,500	96,167
Internal Plant Hire	0	0
Total Expenditure	5,644,062	1,641,562
Net Operating Result for the year before Grants & Contributions provided for capital purposes	872,689	1,138,411
Capital Grants & Contributions	0	0
NET RESULT	872,689	1,138,411
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(840,676)	(431,596)
Total Balance Sheet Movements / Non-Cash Adjustments	(840,676)	(431,596)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	32,013	706,815

CLARENCE VALLEY COUNCIL


Monthly Income & Expenditure Statement - November 2023
Service: 2200 - Information Services & Corporate Systems

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	(75,375)
Other Revenue	0	0
Internal Income	(45,000)	0
Internal Plant Hire	0	0
Total Income	(45,000)	(75,375)
Expenditure		
Salaries, Wages & Oncosts	1,516,979	445,466
Other Employee Costs	0	0
Borrowing Costs	3,230	(269)
Materials	0	0
Contracts & Consultancies	275,600	82,703
Legal Expenses	0	0
Depreciation	496,483	206,868
Insurance Expenses	23,162	25,932
Donations, Contributions & Taxes	0	0
Administration Expenses	69,641	10,254
Other Operating Expenses	3,049,986	2,205,993
Subscriptions & Memberships	0	2,800
Internal Expenses	0	0
Internal Plant Hire	0	0
Total Expenditure	5,435,081	2,979,746
Net Operating Result for the year before Grants & Contributions provided for capital purposes	5,390,081	2,904,372
Capital Grants & Contributions	0	0
NET RESULT	5,390,081	2,904,372
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	106,584
Capital Works - Expansion	0	0
Capital Works - Renewal	541,600	301,205
Depreciation	(496,483)	(206,868)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	9,424	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(2,344,034)	(1,008,966)
Total Balance Sheet Movements / Non-Cash Adjustments	(2,289,493)	(808,046)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	3,100,588	2,096,326

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 2300 - Corporate & Customer Experience



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	(66,456)	(20,097)
General User Fees	0	(403)
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(60,000)	(1,909)
Internal Income	0	(42)
Internal Plant Hire	0	0
Total Income	(126,456)	(22,451)
Expenditure		
Salaries, Wages & Oncosts	1,746,093	672,072
Other Employee Costs	5,000	5,352
Borrowing Costs	0	0
Materials	10,000	282
Contracts & Consultancies	70,137	30,248
Legal Expenses	36,270	3,575
Depreciation	11	5
Insurance Expenses	1,119,274	1,832,367
Donations, Contributions & Taxes	0	0
Administration Expenses	65,112	7,560
Other Operating Expenses	0	1
Subscriptions & Memberships	18,956	24,424
Internal Expenses	8,000	7,333
Internal Plant Hire	0	0
Total Expenditure	3,078,853	2,583,221
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	2,952,397	2,560,770
Capital Grants & Contributions	0	0
NET RESULT	2,952,397	2,560,770
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(11)	(5)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(1,942,445)	(824,472)
Total Balance Sheet Movements / Non-Cash Adjustments	(1,942,456)	(824,477)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,009,941	1,736,293

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 2310 - People & Culture

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	(193,742)	12,450
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(193,742)	12,450
Expenditure		
Salaries, Wages & Oncosts	972,239	261,048
Other Employee Costs	286,000	216,167
Borrowing Costs	0	0
Materials	0	608
Contracts & Consultancies	111,513	0
Legal Expenses	52,000	4,619
Depreciation	768	320
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	50,967	42,874
Other Operating Expenses	0	0
Subscriptions & Memberships	33,800	11,412
Internal Expenses	0	0
Internal Plant Hire	0	0
Total Expenditure	1,507,287	537,048
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	1,313,545	549,498
Capital Grants & Contributions	0	0
NET RESULT	1,313,545	549,498
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(768)	(320)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(1,051,456)	(437,408)
Total Balance Sheet Movements / Non-Cash Adjustments	(1,052,224)	(437,728)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	261,321	111,770

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 2320 - Safety & Risk

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	(153,900)	0
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(153,900)	0
Expenditure		
Salaries, Wages & Oncosts	400,794	1,033,098
Other Employee Costs	3,120	25,728
Borrowing Costs	0	0
Materials	0	1,340
Contracts & Consultancies	72,800	10,854
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	0	0
Internal Plant Hire	0	0
Total Expenditure	476,714	1,071,019
Net Operating Result for the year before Grants & Contributions provided for capital purposes	322,814	1,071,019
Capital Grants & Contributions	0	0
NET RESULT	322,814	1,071,019
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	13,087
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(358,378)	(149,045)
Total Balance Sheet Movements / Non-Cash Adjustments	(358,378)	(135,958)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	(35,564)	935,061

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 3000 - Works & Civil Management

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(275,823)	(82,509)
Internal Income	(1,373,653)	(527,194)
Internal Plant Hire	(10,542,339)	(4,497,603)
Total Income	(12,191,815)	(5,107,307)
Expenditure		
Salaries, Wages & Oncosts	1,133,110	381,367
Other Employee Costs	8,320	554
Borrowing Costs	504	(42)
Materials	4,162,333	1,834,065
Contracts & Consultancies	438,394	368,220
Legal Expenses	0	0
Depreciation	3,288,635	1,370,265
Insurance Expenses	676,457	408,562
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	47,299	32,313
Subscriptions & Memberships	1,300	1,550
Internal Expenses	172,694	62,756
Internal Plant Hire	24,518	13,783
Total Expenditure	9,953,564	4,473,393
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	(2,238,251)	(633,914)
Capital Grants & Contributions	0	(635)
	NET RESULT	(634,549)
	(2,238,251)	(634,549)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	113,027
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	5,750,000	2,069,091
Depreciation	(3,288,635)	(1,370,265)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	1,470	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	(1,535,117)	(266,090)
Net ABC Recovery	157,655	80,339
Total Balance Sheet Movements / Non-Cash Adjustments	1,085,373	626,103
Adjust for Transfers to/from Reserves		
Internal Reserves	477,528	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	477,528	0
	ADJUSTED NET RESULT	(8,446)
	(675,350)	(8,446)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3010 - Emergency Services



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	1,594,615
Other Revenue	0	(4,390)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	1,590,225
Expenditure		
Salaries, Wages & Oncosts	2,588	291,473
Other Employee Costs	0	1,079
Borrowing Costs	952	(79)
Materials	473,741	612,451
Contracts & Consultancies	272,808	837,275
Legal Expenses	0	0
Depreciation	148,719	61,966
Insurance Expenses	44,922	1,363
Donations, Contributions & Taxes	1,765,080	445,111
Administration Expenses	19,645	960
Other Operating Expenses	94,306	33,861
Subscriptions & Memberships	0	0
Internal Expenses	34,876	159,001
Internal Plant Hire	0	550,991
Total Expenditure	2,857,637	2,995,451
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	2,857,637	4,585,676
Capital Grants & Contributions	0	123,674
NET RESULT	2,857,637	4,709,350
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	2,157
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	1,414,922
Depreciation	(148,719)	(61,966)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	2,778	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	558	279
Total Balance Sheet Movements / Non-Cash Adjustments	(145,383)	1,355,391
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	2,712,254	6,064,741

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 3020 - Strategic Infrastructure

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	(195,402)	(32,762)
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(195,402)	(32,762)
Expenditure		
Salaries, Wages & Oncosts	827,839	461,540
Other Employee Costs	0	2,216
Borrowing Costs	0	0
Materials	4,011	0
Contracts & Consultancies	314,148	15,543
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	600
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	48,500	21,500
Internal Plant Hire	0	0
Total Expenditure	1,194,498	501,400
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	999,096	468,638
Capital Grants & Contributions	(42,000)	0
NET RESULT	957,096	468,638
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	(2,821)
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	58,137	24,835
Total Balance Sheet Movements / Non-Cash Adjustments	58,137	22,015
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,015,233	490,653

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3100 - Roads Infrastructure



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	(600,000)	0
User Charges	0	0
Statutory & Regulatory User Charges	(93,184)	(431,445)
General User Fees	(62,034)	(2,157,590)
Interest Income	(81,399)	0
Operating Grants & Contributions	(8,231,457)	(2,129,000)
Other Revenue	(31,200)	(21,682)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(9,099,274)	(4,739,717)
Expenditure		
Salaries, Wages & Oncosts	5,936,202	1,602,597
Other Employee Costs	4,000	7,550
Borrowing Costs	284,508	(23,698)
Materials	1,830,680	595,298
Contracts & Consultancies	1,925,987	1,602,543
Legal Expenses	0	3,788
Depreciation	20,657,209	8,607,170
Insurance Expenses	2,975	3,979
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	483,822	300,137
Subscriptions & Memberships	4,732	4,810
Internal Expenses	327,443	570,266
Internal Plant Hire	2,997,188	1,219,571
Total Expenditure	34,454,746	14,494,012
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	25,355,472	9,754,295
Capital Grants & Contributions	(99,763,377)	(1,678,639)
	NET RESULT (74,407,905)	8,075,656
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	6,154,929	95,228
Capital Works - Upgrade	75,006,481	10,653,591
Capital Works - Expansion	0	0
Capital Works - Renewal	23,697,387	12,789,990
Depreciation	(20,657,209)	(8,607,170)
Employee Leave Accruals	0	0
Employee Leave Paid	0	579
Loan Funds Received	0	0
Loan Repayments (Principal Only)	830,237	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	2,058,102	922,312
Total Balance Sheet Movements / Non-Cash Adjustments	87,089,927	15,854,530
Adjust for Transfers to/from Reserves		
Internal Reserves	(240,000)	0
External Reserves	(8,599)	0
Unspent Loans	0	0
Unexpended Grant Reserves	(140,000)	(48,739)
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(388,599)	(48,739)
	ADJUSTED NET RESULT 12,293,423	23,881,447

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 3110 - Regional Airport

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(37,910)	(22,996)
Interest Income	0	0
Operating Grants & Contributions	0	(3,913)
Other Revenue	(3,178)	(1,305)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(41,088)	(28,214)
Expenditure		
Salaries, Wages & Oncosts	166,701	64,966
Other Employee Costs	0	0
Borrowing Costs	4,872	(350)
Materials	3,144	5,516
Contracts & Consultancies	16,168	9,111
Legal Expenses	0	0
Depreciation	243,700	101,542
Insurance Expenses	4,143	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	2,750
Other Operating Expenses	15,182	6,369
Subscriptions & Memberships	2,239	0
Internal Expenses	17,627	12,706
Internal Plant Hire	0	705
Total Expenditure	473,776	203,315
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	432,688	175,101
Capital Grants & Contributions	0	0
NET RESULT	432,688	175,101
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	163
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(243,700)	(101,542)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	130,696	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	21,479	9,423
Total Balance Sheet Movements / Non-Cash Adjustments	(91,525)	(91,955)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	341,163	83,146

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3120 - Quarries



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(6,386)	0
Interest Income	(3,737)	0
Operating Grants & Contributions	0	0
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(10,123)	0
Expenditure		
Salaries, Wages & Oncosts	133,745	3,004
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	30,294	0
Contracts & Consultancies	437,480	790
Legal Expenses	0	0
Depreciation	17,947	7,478
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	16,935	0
Internal Plant Hire	0	0
Total Expenditure	636,401	11,271
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	626,278	11,271
Capital Grants & Contributions	(15,600)	0
NET RESULT	610,678	11,271
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	30,000	0
Depreciation	(17,947)	(7,478)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	9,569	4,333
Total Balance Sheet Movements / Non-Cash Adjustments	21,622	(3,145)
Adjust for Transfers to/from Reserves		
Internal Reserves	(632,300)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(632,300)	0
ADJUSTED NET RESULT	0	8,127

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3200 - Parks & Open Spaces



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	(109)
General User Fees	(671,764)	(84,002)
Interest Income	(3,176)	0
Operating Grants & Contributions	0	(10,000)
Other Revenue	(158,545)	(194,497)
Internal Income	(1,000,000)	0
Internal Plant Hire	0	0
Total Income	(1,833,485)	(288,607)
Expenditure		
Salaries, Wages & Oncosts	2,956,596	1,105,139
Other Employee Costs	0	573
Borrowing Costs	53,995	(4,497)
Materials	318,065	234,539
Contracts & Consultancies	3,234,896	1,069,037
Legal Expenses	0	0
Depreciation	2,455,312	1,023,047
Insurance Expenses	265,975	49,392
Donations, Contributions & Taxes	30,708	37,027
Administration Expenses	6,473	9,053
Other Operating Expenses	122,531	116,241
Subscriptions & Memberships	1,806	1,250
Internal Expenses	736,529	593,636
Internal Plant Hire	931,840	610,301
Total Expenditure	11,114,726	4,844,737
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	9,281,241	4,556,129
Capital Grants & Contributions	(8,048,271)	(816,565)
	NET RESULT	3,739,564
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	9,645,239	1,306,116
Capital Works - Upgrade	1,919,772	2,046,243
Capital Works - Expansion	0	0
Capital Works - Renewal	8,920,000	854,575
Depreciation	(2,455,312)	(1,023,047)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	(8,500,000)	0
Loan Repayments (Principal Only)	157,565	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	869,610	394,024
Total Balance Sheet Movements / Non-Cash Adjustments	10,556,874	3,577,912
Adjust for Transfers to/from Reserves		
Internal Reserves	(987,000)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	(356,941)	0
Total Transfers to/from Reserves	(1,343,941)	0
	ADJUSTED NET RESULT	7,317,476
	10,445,903	3,739,564

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3210 - Natural Resource Management



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	(53,361)	0
Operating Grants & Contributions	(284,493)	41,219
Other Revenue	0	(1,750)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(337,854)	39,469
Expenditure		
Salaries, Wages & Oncosts	297,087	206,110
Other Employee Costs	1,872	14,328
Borrowing Costs	0	0
Materials	260,587	18,583
Contracts & Consultancies	302,571	72,159
Legal Expenses	0	0
Depreciation	183	76
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	2,178
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	16,000	62,461
Internal Plant Hire	112,112	72,912
Total Expenditure	990,412	448,807
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	652,558	488,276
Capital Grants & Contributions	(43,025)	0
NET RESULT	609,533	488,276
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(183)	(76)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	135,076	58,342
Total Balance Sheet Movements / Non-Cash Adjustments	134,893	58,266
Adjust for Transfers to/from Reserves		
Internal Reserves	(50,000)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(50,000)	0
ADJUSTED NET RESULT	694,426	546,542

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 3220 - Buildings & Facilities

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(206,416)	(60,922)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(206,416)	(60,922)
Expenditure		
Salaries, Wages & Oncosts	410,348	83,213
Other Employee Costs	0	1,727
Borrowing Costs	7,680	(644)
Materials	3,195	25,380
Contracts & Consultancies	89,905	508,805
Legal Expenses	23,825	2,390
Depreciation	1,335,212	556,338
Insurance Expenses	197,244	0
Donations, Contributions & Taxes	0	0
Administration Expenses	300	0
Other Operating Expenses	321,009	103,783
Subscriptions & Memberships	0	0
Internal Expenses	121,790	28,952
Internal Plant Hire	0	273
Total Expenditure	2,510,508	1,310,217
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	2,304,092	1,249,294
Capital Grants & Contributions	(21,055,193)	(547,203)
	NET RESULT (18,751,101)	702,091
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	21,864,286	38,066
Capital Works - Upgrade	65,000	1,367,095
Capital Works - Expansion	0	0
Capital Works - Renewal	9,091,104	204,410
Depreciation	(1,335,212)	(556,338)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	(1,115,301)	0
Loan Repayments (Principal Only)	22,408	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	(85,754)	(28,747)
Total Balance Sheet Movements / Non-Cash Adjustments	28,506,531	1,024,485
Adjust for Transfers to/from Reserves		
Internal Reserves	(4,940,000)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	(3,049,896)	0
Total Transfers to/from Reserves	(7,989,896)	0
	ADJUSTED NET RESULT 1,765,534	1,726,577

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3230 - Waste Services



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	(10,676,529)	(10,696,468)
User Charges	0	0
Statutory & Regulatory User Charges	0	4,438
General User Fees	(6,069,498)	(2,734,745)
Interest Income	(209,688)	(9,022)
Operating Grants & Contributions	(193,544)	(172,496)
Other Revenue	(764,412)	(283,960)
Internal Income	(3,105,211)	0
Internal Plant Hire	0	0
Total Income	(21,018,882)	(13,892,253)
Expenditure		
Salaries, Wages & Oncosts	1,196,715	344,252
Other Employee Costs	0	671
Borrowing Costs	240,988	97,662
Materials	102,804	198,731
Contracts & Consultancies	7,407,014	2,831,676
Legal Expenses	0	0
Depreciation	633,654	264,023
Insurance Expenses	23,540	11,712
Donations, Contributions & Taxes	3,356,098	1,504,054
Administration Expenses	13,752	2,785
Other Operating Expenses	90,318	25,369
Subscriptions & Memberships	47,316	48,702
Internal Expenses	3,025,502	83,102
Internal Plant Hire	212,134	6,198
Total Expenditure	16,349,835	5,418,937
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	(4,669,047)	(8,473,317)
Capital Grants & Contributions	0	0
	NET RESULT	(4,669,047)
		(8,473,317)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	3,000,000	45,266
Capital Works - Upgrade	0	577,085
Capital Works - Expansion	0	0
Capital Works - Renewal	1,421,197	14,206
Depreciation	(633,654)	(264,023)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	703,241	319,608
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	(55,487)	0
Net ABC Recovery	534,631	254,576
Total Balance Sheet Movements / Non-Cash Adjustments	4,969,928	946,718
Adjust for Transfers to/from Reserves		
Internal Reserves	(3,365,710)	0
External Reserves	3,108,829	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(256,881)	0
	ADJUSTED NET RESULT	44,000
		(7,526,598)

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023

Service: 3240 - Cemeteries

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(653,198)	(397,545)
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(1,361)	(408)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(654,559)	(397,953)
Expenditure		
Salaries, Wages & Oncosts	354,727	95,820
Other Employee Costs	0	142
Borrowing Costs	0	0
Materials	217,970	42,722
Contracts & Consultancies	77,676	45,445
Legal Expenses	0	0
Depreciation	37,538	15,641
Insurance Expenses	1,259	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	800
Subscriptions & Memberships	0	0
Internal Expenses	78,362	60,178
Internal Plant Hire	1,872	3,589
Total Expenditure	769,404	264,337
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	114,845	(133,615)
Capital Grants & Contributions	0	0
NET RESULT	114,845	(133,615)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	40,000	12,729
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(37,538)	(15,641)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	53,885	23,559
Total Balance Sheet Movements / Non-Cash Adjustments	56,347	20,647
Adjust for Transfers to/from Reserves		
Internal Reserves	(40,000)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(40,000)	0
ADJUSTED NET RESULT	131,192	(112,968)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3250 - Saleyards



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(301,588)	(79,793)
Interest Income	(4,745)	0
Operating Grants & Contributions	0	0
Other Revenue	(1,340)	(782)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(307,673)	(80,575)
Expenditure		
Salaries, Wages & Oncosts	141,897	27,423
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	5,388	1,060
Contracts & Consultancies	106,144	67,781
Legal Expenses	0	0
Depreciation	120,485	50,202
Insurance Expenses	4,842	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	10,994	4,155
Subscriptions & Memberships	2,022	0
Internal Expenses	25,448	25,104
Internal Plant Hire	0	0
Total Expenditure	417,220	175,726
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	109,547	95,150
Capital Grants & Contributions	0	0
NET RESULT	109,547	95,150
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	50,000	0
Capital Works - Upgrade	0	1,369
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(120,485)	(50,202)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	22,996	10,197
Total Balance Sheet Movements / Non-Cash Adjustments	(47,489)	(38,636)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	62,058	56,515

CLARENCE VALLEY COUNCIL


Monthly Income & Expenditure Statement - November 2023
Service: 3260 - Holiday Parks

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(8,702,151)	(4,109,349)
Interest Income	(59,462)	(4,777)
Operating Grants & Contributions	(26,233)	(9,196)
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(8,787,846)	(4,123,321)
Expenditure		
Salaries, Wages & Oncosts	194,819	375,495
Other Employee Costs	0	154
Borrowing Costs	0	0
Materials	367,256	226,581
Contracts & Consultancies	2,966,099	789,027
Legal Expenses	26,781	35,404
Depreciation	706,486	294,369
Insurance Expenses	45,885	0
Donations, Contributions & Taxes	474,777	(62,123)
Administration Expenses	128,256	45,669
Other Operating Expenses	401,503	278,684
Subscriptions & Memberships	0	0
Internal Expenses	1,302,970	82,511
Internal Plant Hire	0	2,488
Total Expenditure	6,614,832	2,068,258
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	(2,173,014)	(2,055,063)
Capital Grants & Contributions	0	0
NET RESULT	(2,173,014)	(2,055,063)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	400,000	368
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	1,180,000	621,513
Depreciation	(706,486)	(294,369)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	129,214	58,594
Total Balance Sheet Movements / Non-Cash Adjustments	1,002,728	386,107
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	1,170,286	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	1,170,286	0
ADJUSTED NET RESULT	0	(1,668,956)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3300 - Watercycle



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	(3,082,036)	(3,133,329)
User Charges	(12,372,749)	140,236
Statutory & Regulatory User Charges	(42,328)	(21,528)
General User Fees	(2,314,677)	(284,744)
Interest Income	(651,043)	271,866
Operating Grants & Contributions	(364,684)	1,744,944
Other Revenue	(146,220)	(16,733)
Internal Income	(737,489)	(226,471)
Internal Plant Hire	0	0
Total Income	(19,711,226)	(1,525,759)
Expenditure		
Salaries, Wages & Oncosts	3,157,749	881,379
Other Employee Costs	550	1,025
Borrowing Costs	1,302,043	551,242
Materials	1,104,504	830,089
Contracts & Consultancies	1,645,813	1,029,134
Legal Expenses	5,000	0
Depreciation	7,170,668	2,987,778
Insurance Expenses	94,172	17,635
Donations, Contributions & Taxes	0	0
Administration Expenses	904	4,450
Other Operating Expenses	271,171	539,585
Subscriptions & Memberships	22,792	0
Internal Expenses	1,218,027	281,639
Internal Plant Hire	567,986	328,365
Total Expenditure	16,561,379	7,452,323
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
Capital Grants & Contributions	(1,993,807)	(1,080,434)
NET RESULT	(5,143,654)	4,846,130
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	12,590,000	351,592
Capital Works - Upgrade	325,000	318,487
Capital Works - Expansion	0	0
Capital Works - Renewal	13,609,480	2,371,099
Depreciation	(7,170,668)	(2,987,778)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	1,352,974	663,862
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	(76,701)	(95,989)
Net ABC Recovery	2,664,178	1,240,766
Total Balance Sheet Movements / Non-Cash Adjustments	23,294,263	1,862,038
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	(18,150,609)	(288,191)
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	(310,998)
Total Transfers to/from Reserves	(18,150,609)	(599,189)
ADJUSTED NET RESULT	0	6,108,979

CLARENCE VALLEY COUNCIL


Monthly Income & Expenditure Statement - November 2023
Service: 3310 - Sewer Services

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	1
Annual Charges	(21,066,852)	(21,327,663)
User Charges	(1,299,052)	87,318
Statutory & Regulatory User Charges	(42,016)	(2,450)
General User Fees	(697,672)	(148,646)
Interest Income	(259,326)	293,107
Operating Grants & Contributions	(352,377)	(164,206)
Other Revenue	(6,254)	(9,068)
Internal Income	(525,613)	(95,054)
Internal Plant Hire	0	0
Total Income	(24,249,162)	(21,366,660)
Expenditure		
Salaries, Wages & Oncosts	1,316,276	527,617
Other Employee Costs	0	1,927
Borrowing Costs	3,030,208	1,250,281
Materials	1,480,514	675,026
Contracts & Consultancies	1,118,575	949,589
Legal Expenses	0	0
Depreciation	8,648,103	3,603,376
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	716,935	710,495
Subscriptions & Memberships	0	0
Internal Expenses	232,688	233,151
Internal Plant Hire	424,219	282,364
Total Expenditure	16,967,518	8,233,827
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	(7,281,644)	(13,132,834)
Capital Grants & Contributions	(743,004)	(350,588)
NET RESULT	(8,024,648)	(13,483,422)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	2,045,000	950,143
Capital Works - Upgrade	0	9,112
Capital Works - Expansion	0	0
Capital Works - Renewal	10,049,672	1,061,307
Depreciation	(8,648,103)	(3,603,376)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	5,194,850	2,187,876
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	(53,564)	0
Net ABC Recovery	38,436	16,131
Total Balance Sheet Movements / Non-Cash Adjustments	8,626,291	621,192
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	(1,344,647)	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	743,004	0
Total Transfers to/from Reserves	(601,643)	0
ADJUSTED NET RESULT	0	(12,862,229)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 3320 - Floodplain & Estuary Management



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	(190,561)
Other Revenue	0	(393)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	(190,954)
Expenditure		
Salaries, Wages & Oncosts	579,551	202,084
Other Employee Costs	0	219
Borrowing Costs	20,812	(1,733)
Materials	15,194	16,997
Contracts & Consultancies	62,541	213,511
Legal Expenses	0	0
Depreciation	1,731,860	721,608
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	300	1,759
Other Operating Expenses	7,291	4,932
Subscriptions & Memberships	2,357	1,591
Internal Expenses	33,953	52,062
Internal Plant Hire	0	35,787
Total Expenditure	2,453,859	1,248,817
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	2,453,859	1,057,863
Capital Grants & Contributions	(1,684,551)	186,622
NET RESULT	769,308	1,244,486
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	340,000	125,169
Capital Works - Upgrade	0	13,991
Capital Works - Expansion	0	0
Capital Works - Renewal	2,074,078	168,598
Depreciation	(1,731,860)	(721,608)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	60,732	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	216,941	97,052
Total Balance Sheet Movements / Non-Cash Adjustments	959,891	(316,798)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,729,199	927,688

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023

Service: 4000 - EP&C Management

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	0	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	0	0
Expenditure		
Salaries, Wages & Oncosts	492,490	196,400
Other Employee Costs	0	368
Borrowing Costs	0	0
Materials	0	0
Contracts & Consultancies	0	0
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	8,000	2,667
Internal Plant Hire	0	0
Total Expenditure	500,490	199,435
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	500,490	199,435
Capital Grants & Contributions	0	0
NET RESULT	500,490	199,435
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	5,584	(2,671)
Total Balance Sheet Movements / Non-Cash Adjustments	5,584	(2,671)
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	506,074	196,764

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 4010 - Community Development



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(21,389)	(8,831)
Interest Income	(28,137)	0
Operating Grants & Contributions	0	(70,235)
Other Revenue	0	(550)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(49,526)	(79,616)
Expenditure		
Salaries, Wages & Oncosts	746,331	249,859
Other Employee Costs	0	975
Borrowing Costs	0	0
Materials	26,455	15,611
Contracts & Consultancies	131,272	102,036
Legal Expenses	0	0
Depreciation	130,642	54,434
Insurance Expenses	32,209	0
Donations, Contributions & Taxes	104,000	69,872
Administration Expenses	25,356	849
Other Operating Expenses	14,139	3,228
Subscriptions & Memberships	28,138	16,364
Internal Expenses	10,357	2,994
Internal Plant Hire	0	0
Total Expenditure	1,248,899	516,222
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	1,199,373	436,606
Capital Grants & Contributions	(455,945)	(43,749)
NET RESULT	743,428	392,858
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(130,642)	(54,434)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	308,704	142,251
Total Balance Sheet Movements / Non-Cash Adjustments	178,062	87,817
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	921,490	480,675

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023
Service: 4020 - Library Services

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	0
General User Fees	(10,712)	(8,881)
Interest Income	(10,320)	0
Operating Grants & Contributions	(293,925)	(358,913)
Other Revenue	(5,579)	(5,652)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(320,536)	(373,446)
Expenditure		
Salaries, Wages & Oncosts	1,685,733	608,584
Other Employee Costs	2,912	4,123
Borrowing Costs	1,709	(142)
Materials	38,003	9,509
Contracts & Consultancies	138,784	33,045
Legal Expenses	0	0
Depreciation	414,367	172,653
Insurance Expenses	39,595	0
Donations, Contributions & Taxes	0	0
Administration Expenses	30,417	15,611
Other Operating Expenses	201,354	184,425
Subscriptions & Memberships	136,552	61,795
Internal Expenses	39,077	11,586
Internal Plant Hire	0	0
Total Expenditure	2,728,503	1,101,190
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	2,407,967	727,745
Capital Grants & Contributions	0	0
NET RESULT	2,407,967	727,745
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	352,889	133,750
Depreciation	(414,367)	(172,653)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	4,986	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	(2,730)
Net ABC Recovery	451,400	198,020
Total Balance Sheet Movements / Non-Cash Adjustments	394,908	156,387
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	(1,330,782)	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(1,330,782)	0
ADJUSTED NET RESULT	1,472,093	884,131

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 4030 - Cultural Services



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	56
Statutory & Regulatory User Charges	0	0
General User Fees	(86,778)	(47,381)
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(44,768)	(14,073)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(131,546)	(61,398)
Expenditure		
Salaries, Wages & Oncosts	455,242	171,677
Other Employee Costs	0	0
Borrowing Costs	4,692	(391)
Materials	104,781	51,005
Contracts & Consultancies	132,241	106,041
Legal Expenses	0	0
Depreciation	4,971	2,071
Insurance Expenses	21,894	8,080
Donations, Contributions & Taxes	27,040	25,132
Administration Expenses	35,575	9,510
Other Operating Expenses	52,005	50,809
Subscriptions & Memberships	5,017	1,030
Internal Expenses	20,629	3,781
Internal Plant Hire	0	0
Total Expenditure	864,087	428,747
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	732,541	367,348
Capital Grants & Contributions	0	0
NET RESULT	732,541	367,348
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	24,000	1,222
Capital Works - Upgrade	0	1,497
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(4,971)	(2,071)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	13,693	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	111,414	48,536
Total Balance Sheet Movements / Non-Cash Adjustments	144,136	49,184
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	876,677	416,532

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023

Service: 4100 - Land Use Planning

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	(160,680)	(56,581)
General User Fees	0	0
Interest Income	(1,075)	0
Operating Grants & Contributions	(7,610)	(2,076)
Other Revenue	(80,317)	0
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(249,682)	(58,657)
Expenditure		
Salaries, Wages & Oncosts	1,051,054	351,329
Other Employee Costs	312	197
Borrowing Costs	0	0
Materials	53,641	(952)
Contracts & Consultancies	176,880	151,069
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	5,833	1,204
Other Operating Expenses	0	0
Subscriptions & Memberships	0	0
Internal Expenses	63,997	20,000
Internal Plant Hire	0	0
Total Expenditure	1,351,717	522,848
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	1,102,035	464,191
Capital Grants & Contributions	0	0
NET RESULT	1,102,035	464,191
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	205,562	57,167
Total Balance Sheet Movements / Non-Cash Adjustments	205,562	57,167
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,307,597	521,358

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 4110 - Regulatory Services



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	0	(4,677)
General User Fees	0	0
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(127,560)	(51,145)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(127,560)	(55,822)
Expenditure		
Salaries, Wages & Oncosts	940,463	270,988
Other Employee Costs	0	1,000
Borrowing Costs	252	(21)
Materials	15,087	6,038
Contracts & Consultancies	93,608	201,817
Legal Expenses	0	0
Depreciation	735	306
Insurance Expenses	298	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	55,070
Other Operating Expenses	5,584	8,472
Subscriptions & Memberships	0	0
Internal Expenses	104,262	38,811
Internal Plant Hire	0	0
Total Expenditure	1,160,289	582,482
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
	1,032,729	526,660
Capital Grants & Contributions	0	0
NET RESULT	1,032,729	526,660
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(735)	(306)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	736	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	157,897	103,877
Total Balance Sheet Movements / Non-Cash Adjustments	157,898	103,571
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,190,627	630,230

CLARENCE VALLEY COUNCIL



Monthly Income & Expenditure Statement - November 2023

Service: 4120 - Environmental Services

Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	(414,241)	(435,090)
General User Fees	(1,196)	(136)
Interest Income	0	0
Operating Grants & Contributions	0	0
Other Revenue	(11,553)	(1,125)
Internal Income	0	0
Internal Plant Hire	0	0
Total Income	(426,990)	(436,350)
Expenditure		
Salaries, Wages & Oncosts	427,211	202,898
Other Employee Costs	0	0
Borrowing Costs	0	0
Materials	1,248	0
Contracts & Consultancies	292,200	4,289
Legal Expenses	0	0
Depreciation	0	0
Insurance Expenses	0	0
Donations, Contributions & Taxes	0	0
Administration Expenses	0	0
Other Operating Expenses	0	0
Subscriptions & Memberships	5,432	0
Internal Expenses	35,000	11,667
Internal Plant Hire	0	0
Total Expenditure	761,091	218,853
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
Capital Grants & Contributions	0	0
NET RESULT	334,101	(217,497)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	0	0
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	393,545	177,145
Total Balance Sheet Movements / Non-Cash Adjustments	393,545	177,145
Adjust for Transfers to/from Reserves		
Internal Reserves	(287,034)	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	(287,034)	0
ADJUSTED NET RESULT	440,612	(40,352)

CLARENCE VALLEY COUNCIL

Monthly Income & Expenditure Statement - November 2023
Service: 4200 - Building & Planning Services



Description	Adopted Annual Budget	Actual YTD Figures
Income		
Rates Income	0	0
Annual Charges	0	0
User Charges	0	0
Statutory & Regulatory User Charges	(2,431,311)	(911,481)
General User Fees	(113,098)	(65,872)
Interest Income	(31,546)	0
Operating Grants & Contributions	0	(50,000)
Other Revenue	(40,087)	25,387
Internal Income	0	(16,655)
Internal Plant Hire	0	0
Total Income	(2,616,042)	(1,018,622)
Expenditure		
Salaries, Wages & Oncosts	2,792,987	933,711
Other Employee Costs	0	4,977
Borrowing Costs	0	0
Materials	6,844	3,268
Contracts & Consultancies	70,768	12,903
Legal Expenses	6,709	3,523
Depreciation	11,505	4,794
Insurance Expenses	0	224
Donations, Contributions & Taxes	185,976	20,843
Administration Expenses	0	114
Other Operating Expenses	0	0
Subscriptions & Memberships	12,268	11
Internal Expenses	69,500	30,286
Internal Plant Hire	0	0
Total Expenditure	3,156,557	1,014,653
Net Operating Result for the year before Grants & Contributions provided for capital purposes		
Capital Grants & Contributions	(159,875)	(103,112)
NET RESULT	380,640	(107,081)
Balance Sheet Movements / Non-Cash Adjustments		
Capital Works - New	0	0
Capital Works - Upgrade	0	0
Capital Works - Expansion	0	0
Capital Works - Renewal	0	0
Depreciation	(11,505)	(4,794)
Employee Leave Accruals	0	0
Employee Leave Paid	0	0
Loan Funds Received	0	0
Loan Repayments (Principal Only)	0	0
Long Term Debtor Repayments	0	0
Net Gains from Disposal of Assets	0	0
Net ABC Recovery	786,410	344,033
Total Balance Sheet Movements / Non-Cash Adjustments	774,905	339,239
Adjust for Transfers to/from Reserves		
Internal Reserves	0	0
External Reserves	0	0
Unspent Loans	0	0
Unexpended Grant Reserves	0	0
S64 / S94 Contribution Reserves	0	0
Total Transfers to/from Reserves	0	0
ADJUSTED NET RESULT	1,155,545	232,158

Grant Application Summary – November 2023

This document aims to summarise the current grant application activities during the month ended 30 November 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: DPE (Crown Lands) – 2023-24 Crown Reserve Improvement Fund - \$61,720

To provide funding to undertake weed control measures on multiple crown reserves within the Clarence Valley.

Grant: Australian Government – Bridges Renewal Program (BRP) - \$6,251,6256

To support council in delivering our bridges capital works program for 2023/24 and 2024/25, further funding applications have been submitted for the following bridges:

- **Bluff Bridge Replacement - \$5,000,000** - The application for additional funding for Bluff Bridge is to supplement the existing Fixing Country Bridges (FCB) program funding that has been allocated to CVC. We have received cost estimates for the concept design options for Bluff Bridge which indicated that the FCB funding was not going to be sufficient for construction. Based on the cost estimates provided by an independent QS and benchmarked against similar projects currently being delivered by Lismore City Council it has been determined this additional funding is expected to be close to the project value with some contingency. \$5 million or 80% of the total project value is the maximum funding that BRP will allocate. We have not nominated any Council contribution to the project.
- **Coombadjha No 6 Bridge, Coombadjha Rd - \$625,828** – This additional funding application is for 80% of the total project values. We have nominated \$40,000 (\$32,000 BRP + \$8,000 Council contribution) to be spent on design and investigations in 2023/24 and the balance of costs for construction to be spent in 24/25.
- **Scrubby Creek Bridge, Coombadjha Rd - \$625,828** - This additional funding application is for 80% of the total project values. We have nominated \$40,000 (\$32,000 BRP + \$8,000 Council contribution) to be spent on design and investigations in 2023/24 and the balance of costs for construction to be spent in 24/25.

Successful Grant Applications

Council has been successful in the following recent grant applications:

Grant: Regional NSW – Regional Youth Holiday Grant Program - \$15,000 (Summer) & \$7,000 (Autumn)

This funding will support the Youth Holiday programs. The Summer funding will be used for the school holiday programs and the Autumn component for “Live and Loud @ the Library” as part of Youth Week 2024.

Grant: NSW State Emergency Service – Unit Building Grant - \$19,234

This funding will be used to fund maintenance work at the Grafton and Yamba SES facilities including painting, roller door replacement, pendant power installation and sand bunker construction.

Grant: NSW State Emergency Service – Unit Building Grant - \$41,406

This funding will be used to upgrade security systems at the following SES facilities:

- Brushgrove
- Maclean

Funding will also be used to supply and install security systems at the following SES facilities:

- Coutts Crossing
- South Grafton
- Lawrence
- Wooli-Yuraygir

ITEM 07.23.240 MONTHLY INVESTMENT REPORT - NOVEMBER 2023

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	A. Movement of Funds Between Months - November 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 30 November 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%		
	75.15%		
		Total External & Internal Reserves	24.85%
			100.00%

Portfolio Credit Limits

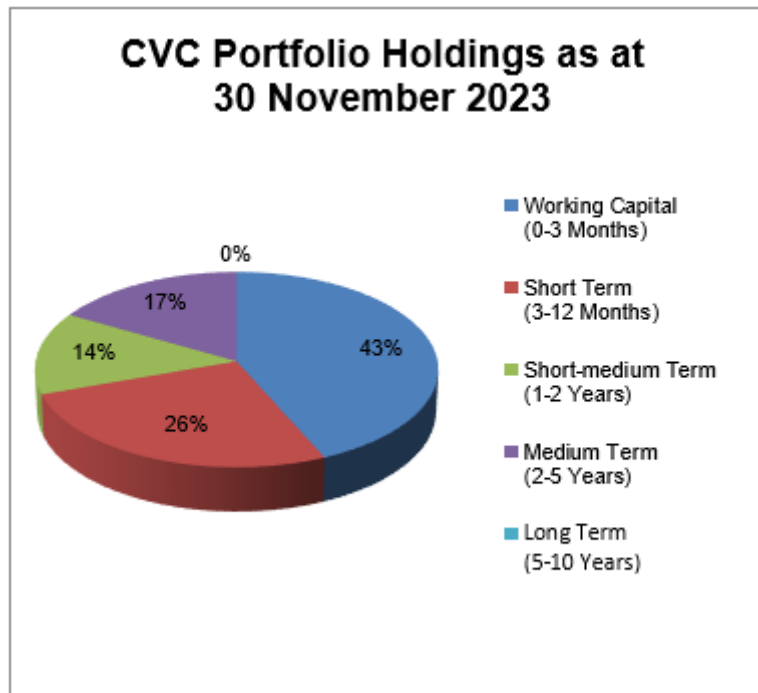
Tabled below is a summary of Council's investments as at 30 November 2023, which details compliance with Council's Investment Policy Portfolio Credit Limits.

Portfolio Credit Limits as at 30 November 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	2.66%	Yes
AA	100.00%	81,539,159	48.11%	Yes
A	60.00%	20,250,000	11.95%	Yes
BBB	50.00%	63,198,250	37.29%	Yes
TOTAL INVESTMENTS		169,487,409	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 30 November 2023. Excluding "at-call" working capital, 26% 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 30 November 2023 which details compliance with Council's Investment Policy Counterparty Limits.

Individual Institution or Counterparty Limits as at 30 November 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%	6,000,000	3.54%	Yes
BoQ	BBB+	15.00%	8,000,000	8.85%	Yes
ME Bank	BBB+		7,000,000		
CBA	AA-	30.00%	3,000,000	1.77%	Yes
Defence	BBB	15.00%	9,000,000	5.31%	Yes
ING Direct	A	15.00%	17,000,000	10.03%	Yes
MyState	BBB+	15.00%	5,000,000	2.95%	Yes
NAB	AA-	30.00%	15,000,000	8.85%	Yes
NTTC	AA-	30.00%	3,000,000	1.77%	Yes
P&N	BBB	15.00%	21,000,000	12.39%	Yes
RaboDirect	A+	15.00%	-	0.00%	Yes
Suncorp	A+	15.00%	4,000,000	2.36%	Yes
Westpac	AA-	30.00%	9,000,000	5.31%	Yes
TOTAL TERM DEPOSITS			107,000,000	63.13%	
FUNDS AT CALL					
AMP	BBB	15.00%	8,862,272	5.23%	Yes
AMP	BBB	15.00%	1,085,978	0.64%	Yes
ANZ	AA-	30.00%	7,121,208	4.20%	Yes
CBA	AA-	30.00%	23,159,259	13.66%	Yes
CBA	AA-	30.00%	1,900,486	1.12%	Yes
CBA	AA-	30.00%	20,358,206	12.01%	Yes
TOTAL FUNDS AT CALL			62,487,409	36.87%	
TOTAL INVESTMENTS			169,487,409	100.00%	

Register of Investments - Clarence Valley Council as at 30 November 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	8,862,272	5.23%	At-Call	4.80%	BBB
AMP Bank Ltd	1,085,978	0.64%	At-Call	2.10%	BBB
ANZ Banking Group Ltd	7,121,208	4.20%	At-Call	4.30%	AA-
Commonwealth Bank of Australia	23,159,259	13.66%	At-Call	4.20%	AA-
Commonwealth Bank of Australia	1,900,486	1.12%	At-Call	0.25%	AA-
Commonwealth Bank of Australia	20,358,206	12.01%	At-Call	4.35%	AA-
Bank Of Queensland Ltd	3,000,000	1.77%	21/02/2024	1.71%	BBB+
Defence Bank	2,000,000	1.18%	01/12/2023	4.60%	BBB
P&N Bank	2,000,000	1.18%	11/12/2023	1.25%	BBB
P&N Bank	3,000,000	1.77%	12/02/2024	1.73%	BBB
Suncorp	2,000,000	1.18%	04/12/2023	4.40%	A+
	74,487,409	43.95%		3.93%	
SHORT TERM (3-12 MONTHS)					
AMP Bank Ltd	1,000,000	0.59%	30/08/2024	5.30%	BBB
AMP Bank Ltd	2,000,000	1.18%	14/11/2024	4.70%	BBB
Commonwealth Bank of Australia	3,000,000	1.77%	10/05/2024	3.60%	AA-
Defence Bank	2,000,000	1.18%	21/11/2024	4.55%	BBB
ING	3,000,000	1.77%	10/05/2024	3.66%	A
ING	2,000,000	1.18%	13/05/2024	3.66%	A
ING	3,000,000	1.77%	15/05/2024	3.66%	A
ING	1,000,000	0.59%	06/08/2024	5.30%	A
ME Bank Ltd	2,000,000	1.18%	18/07/2024	4.26%	BBB
MyState	2,000,000	1.18%	05/03/2024	1.70%	BBB
MyState	3,000,000	1.77%	14/06/2024	4.45%	BBB
National Australia Bank	2,000,000	1.18%	08/07/2024	0.80%	AA-
National Australia Bank	2,000,000	1.18%	11/09/2024	5.23%	AA-
P&N Bank	3,000,000	1.77%	14/06/2024	4.53%	BBB
P&N Bank	2,000,000	1.18%	16/09/2024	4.40%	BBB
P&N Bank	2,000,000	1.18%	29/11/2024	1.70%	BBB
Suncorp	2,000,000	1.18%	19/09/2024	5.20%	A+
Westpac Bank	1,000,000	0.59%	20/06/2024	0.85%	AA-
Westpac Bank	3,000,000	1.77%	15/10/2024	1.00%	AA-
Westpac Bank	1,000,000	0.59%	15/11/2024	1.63%	AA-
Westpac Bank	2,000,000	1.18%	18/11/2024	4.55%	AA-
TOTAL SHORT TERM (3-12 MONTHS)	44,000,000	25.96%		3.57%	

Financial Institution	Total Investments Held	% of Total Investments	Maturity Date	Investment Return	Credit Rating Long Term
SHORT - MEDIUM TERM (1-2 YEARS)					
Bank Of Queensland Ltd	2,000,000	1.18%	02/12/2024	1.60%	BBB+
Bank Of Queensland Ltd	1,000,000	0.59%	06/08/2025	4.09%	BBB+
Defence Bank	1,000,000	0.59%	05/12/2024	4.70%	BBB
Defence Bank	2,000,000	1.18%	03/03/2025	5.00%	BBB
Defence Bank	2,000,000	1.18%	11/03/2025	4.90%	BBB
ING	2,000,000	1.18%	03/03/2025	5.10%	A
ING	2,000,000	1.18%	13/03/2025	4.95%	A
National Australia Bank	2,000,000	1.18%	06/03/2025	4.93%	AA-
National Australia Bank	2,000,000	1.18%	05/08/2025	5.03%	AA-
P&N Bank	2,000,000	1.18%	17/12/2024	1.62%	BBB
P&N Bank	1,000,000	0.59%	13/03/2025	4.75%	BBB
P&N Bank	2,000,000	1.18%	16/06/2025	4.67%	BBB
Westpac Bank	2,000,000	1.18%	02/12/2024	4.41%	AA-
TOTAL SHORT-MEDIUM TERM (1-2 YEARS)	23,000,000	13.57%		4.26%	
MEDIUM TERM (2-5 YEARS)					
AMP Bank Ltd	3,000,000	1.77%	01/09/2026	4.95%	BBB
Bank Of Queensland Ltd	2,000,000	1.18%	31/08/2028	4.99%	BBB+
ING	2,000,000	1.18%	21/08/2026	5.20%	A
ING	1,000,000	0.59%	18/08/2027	5.22%	A
ING	1,000,000	0.59%	05/10/2027	5.00%	A
ME Bank Ltd	5,000,000	2.95%	09/06/2027	4.50%	BBB
National Australia Bank	2,000,000	1.18%	12/01/2026	1.00%	AA-
National Australia Bank	2,000,000	1.18%	10/08/2026	4.95%	AA-
National Australia Bank	3,000,000	1.77%	22/02/2027	2.40%	AA-
Northern Territory Treasury Corp	3,000,000	1.77%	15/12/2026	1.50%	AA-
P&N Bank	1,000,000	0.59%	16/02/2026	2.49%	BBB
P&N Bank	3,000,000	1.77%	31/08/2027	5.05%	BBB
TOTAL MEDIUM TERM (2-5 YEARS)	28,000,000	16.52%		3.90%	
TOTAL INVESTMENTS	169,487,409	100.00%		3.88%	

BACKGROUND

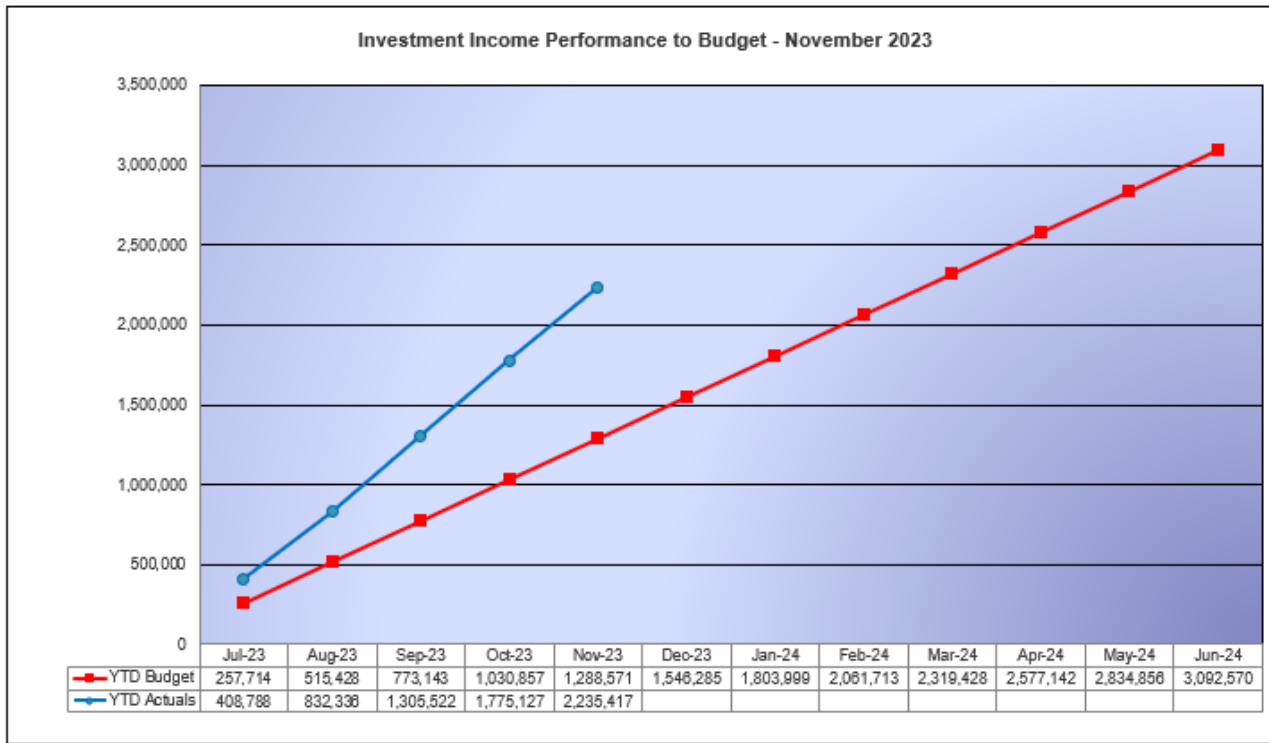
This report has been completed in accordance with the *Local Government Act 1993*, part 9, Division 5, Clause 212 of the *Local Government (General Regulation 2005)*, and Council's Investment Policy, which requires a monthly report to Council. The report is to include the source and amount of funds invested, terms of performance, and a statement of compliance in relation to the *Local Government Act 1993*.

COUNCIL IMPLICATIONS

Budget/Financial

Portfolio Investment Returns to 30 November 2023			
	Actual	Budget 2023/24	Over/(Under)
This Month			
Cash Deposits & FRNs	\$460,290	\$257,714	\$202,576
Managed Funds	\$0	\$0	\$0
	\$460,290	\$257,714	\$202,576
Year to Date			
Cash Deposits & FRNs	\$2,235,417	\$1,288,570	\$946,847
Managed Funds	\$0	\$0	\$0
	\$2,235,417	\$1,288,570	\$946,847

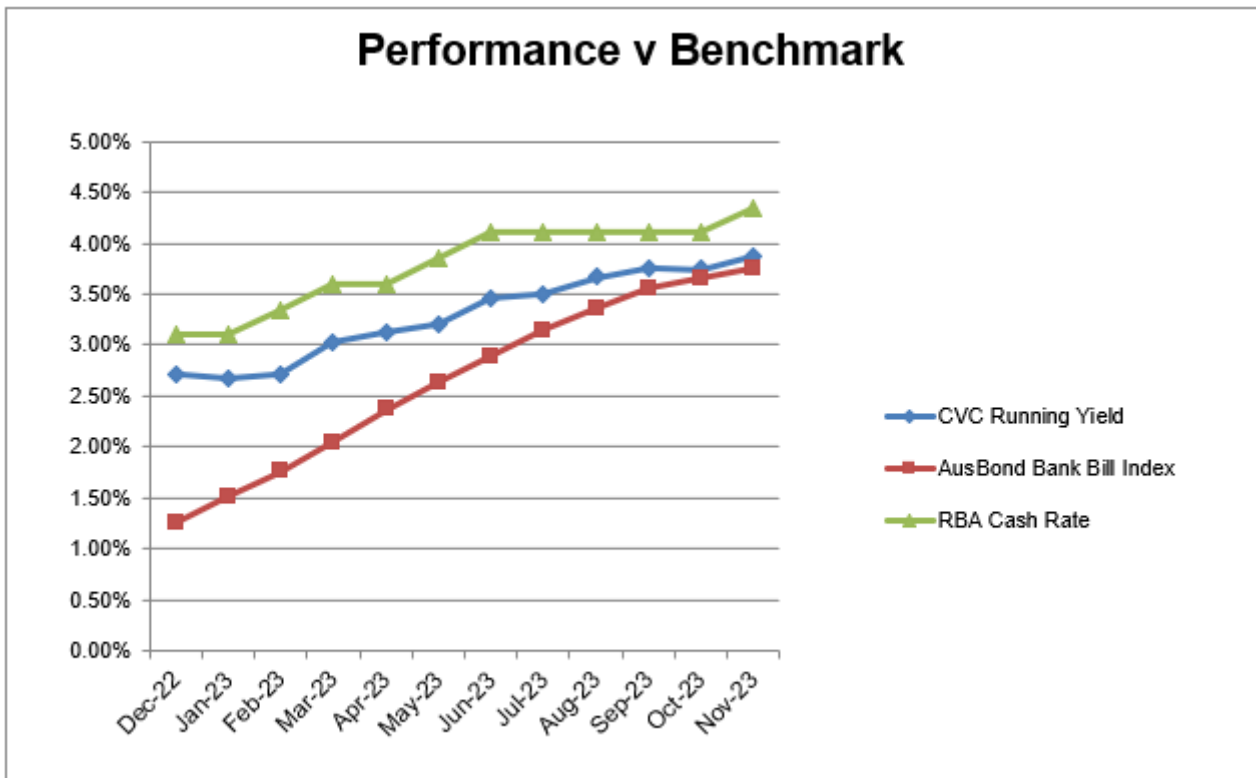
- Actual results have shown that total interest income to 30 November 2023 is \$947K above the 2023/2024 YTD budget of \$1,289K.



Running yields* to 30 November 2023 have been:

AMP Business	2.10%
AMP 31 Day Notice	4.80%
ANZ Premium Business	4.30%
CBA General	4.20%
CBA BOS	4.35%
24hr Call Account	0.25%
Term Deposits	3.69%
Total	3.88%

- 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 November was 4.35%. The benchmark AusBond Bank Bill Index was 3.76% for November.
- The current running yield of the total investment portfolio now stands at 3.88% (October 3.74%). The RBA cash rate increased to 4.35%. The CVC running yield has therefore fallen below the RBA cash rate by 0.47%.



The following investments were transacted during November:

- Westpac \$3,000,000 TD matured 14th November 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 \$47.0M

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	2.66%	4,500,000	2.76%	-	-
AA	81,539,159	48.11%	75,079,416	46.06%	6,459,743	8.60%
A	20,250,000	11.95%	20,250,000	12.42%	-	-
BBB	63,198,250	37.29%	63,161,552	38.75%	36,698	0.06%
TOTAL INVESTMENTS	169,487,409	100.00%	162,990,968	100.00%	6,496,441	3.99%

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	6,000,000	3.54%	6,000,000	3.68%	-	-
BoQ	8,000,000	4.72%	8,000,000	4.91%	-	-
CBA	3,000,000	1.77%	3,000,000	1.84%	-	-
Defence	9,000,000	5.31%	9,000,000	5.52%	-	-
ING Direct	17,000,000	10.03%	17,000,000	10.43%	-	-
ME Bank	7,000,000	4.13%	7,000,000	4.29%	-	-
MyState	5,000,000	2.95%	5,000,000	3.07%	-	-
NAB	15,000,000	8.85%	15,000,000	9.20%	-	-
NTTC	3,000,000	1.77%	3,000,000	1.84%	-	-
P&N Bank	21,000,000	12.39%	21,000,000	12.88%	-	-
Suncorp	4,000,000	2.36%	4,000,000	2.45%	-	-
Westpac	9,000,000	5.31%	12,000,000	7.36%	(3,000,000)	(25.00%)
TOTAL TERM DEPOSITS	107,000,000	63.13%	110,000,000	67.49%	(3,000,000)	(2.73%)
FUNDS AT CALL						
AMP	8,862,272	5.23%	8,827,446	5.42%	34,826	0.39%
AMP	1,085,978	0.64%	1,084,106	0.67%	1,872	0.17%
ANZ	7,121,208	4.20%	7,096,128	4.35%	25,080	0.35%
CBA	23,159,259	13.66%	13,796,545	8.46%	9,362,714	67.86%
CBA	1,900,486	1.12%	1,900,096	1.17%	390	0.02%
CBA	20,358,206	12.01%	20,286,647	12.45%	71,559	0.35%
TOTAL FUNDS AT CALL	62,487,409	36.87%	52,990,968	32.51%	9,496,441	17.92%
TOTAL INVESTMENTS	169,487,409	100.00%	162,990,968	100.00%	6,496,441	3.99%

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 07.23.241 FURTHER EXTENSION TO OFFICE OF LOCAL GOVERNMENT FINANCIAL REPORTING REQUIREMENTS SORT

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Financial Accountant, Nick Harvey	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	Nil	

SUMMARY

This report requests Council to seek a further extension for lodgement of the 2022/2023 Annual Financial Statements to the Office of Local Government Financial Reporting Requirements. An initial extension was successfully applied for which extended the due date to 22 December 2023. However, due to further extenuating circumstances, this deadline is unable to be achieved and as such a further extension is requested. The extension request has been sent to the Audit Risk Improvement Committee (ARIC) for endorsement and is supported by Council's Auditor, Thomas Noble Russell (TNR) and the NSW Audit Office.

OFFICER RECOMMENDATION

That Council submit a request to the Office of Local Government seeking a further extension for lodgement of the 2022/2023 Annual Financial Statements to 29 February 2024.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Council was granted an initial extension for the lodgement of Council's Annual Financial Statements 2022/2023 and was approved with an extended due date to 22 December 2023.

Due to further extenuating circumstances, this deadline is unable to be achieved and as such a further extension is request for the following key reasons:

Asset Revaluations – Gaining expert advice on the revaluation data supplied continues to prove difficult. This has been further challenged by the complexity of the classes being valued this year being Transport and Floodplain assets and the depth and breadth of investigation and validation required to ensure our assets are appropriately financially recognised. TNR are still working through the audit of the revaluation data and are in the process of verifying where needed with the Valuer (Marsh).

Resourcing – Resourcing to key positions remains a challenge in the Finance & Systems Section. Over the Financial Statement preparation period an average shortage of - 2 accountants has been experienced. Whilst use of contract placements to fill the void has been successful, new staff requires significant training, which takes away time for tasks at hand. It is also noted that a significant number of permanent placements in the overall team are new recruitments in the past 8 months and this too has caused additional workload in training. The team was further impacted in the last two months of the project with the loss of its key financial asset accounting resource.

The request for extension has been referred to the ARIC and whilst ARIC noted disappointment that the original extension date will not be met, it supports a request for further extension. In noting the reasons that challenged timely completion of Annual Financial Statements, the ARIC has requested the below improvements be introduced in an effort to prevent extension requests in future years:

- Assets Revaluations to be completed prior to 30 June - with the date of revaluation to be no later than 31 March – this should see revaluation work able to be completed prior to the end of the financial year, removing the workload from the critical time annual financial statement preparation period.
- Review of Asset Valuer ensure quality, timely and sufficient provision of information to inform both audit process.

- Quarterly Financial Reporting to ARIC – this reporting will cover key aspects of the annual financial statements providing a quarterly status on items that impact the generation of the annual financial statements and an opportunity to mitigate any identified risks as early as possible.
- Project Plan for the generation of 2023/24 Financial Statements incorporating actions addressing lessons learnt from previous year Annual Financial Statement projects.

It should also be noted that Clarence Valley Council has completed the Annual Financial Statements. The extension is required to enable the auditors (TNR) and the Audit Office sufficient time to complete their parts of the audit with the identified date of 29 February 2024 required due to the impact of the Christmas Holiday period and annual leave plans of key staff, preventing work from being completed throughout January 2024.

ARIC supports Council seeking this extension to the Office of Local Government Financial Reporting Requirements following the challenges experience in the current revaluations. ARIC noted that this extension is supported by Council's Auditor, TNR and the NSW Audit Office.

Should Council not endorse the request to seek a further extension with the Office of Local Government, it will result in Clarence Valley Council being named in the Office of Local government's parliamentary report as non-compliant with the Office of local Government Financial Report Requirements.

BACKGROUND

Under Section 417(5) of the Local Government Act 1993 (NSW) Council must send a copy of the audited financial statements and auditor's reports to the Chief Executive, OLG by 31 October. To achieve the 31 October 2023 timeframe a draft 2023 Client Service Plan (CSP) has been prepared between Council, Council's external auditors, and the NSW Audit Office.

Under Section 416(2) and Section 416(6) of the Local Government Act 1993 (NSW), Council may request an extension of time beyond 31 October for the lodgement of the Annual Financial Statements and Council must notify the auditor of any application for such an extension.

COUNCIL IMPLICATIONS

Budget/Financial

N/A

Asset Management

N/A

Policy and Regulation

N/A

Consultation

N/A

Legal and Risk Management

If an extension is not granted by the OLG then there is a risk that Council will not be complying with the 31 October 2023 deadline for the lodgement of the 2022/2023 Annual Financial Statements.

Climate Change

N/A

ITEM 07.23.242 CLARENCE VILLAGE LIMITED V CLARENCE VALLEY COUNCIL - LAND AND ENVIRONMENT COURT CASE NO 2023/00156524 - OUTCOME OF COURT PROCEEDINGS

Meeting	Council	19 December 2023
Directorate	Corporate & Community	
Prepared by	Revenue Coordinator, Paula Krahe	
Reviewed by	Director Corporate & Community, Alex Moar	
Attachments	A. Judgement from Land and Environment Court (Separate Cover) ⇒	

SUMMARY

The purpose of this report is to advise Council of the Land Environment Court Orders issued its Chief Judge, The Honourable Justice B J Preston, and relating to Council charging Clarence Village Limited sewer charges on each separate occupation within the Sewer Access area based on the number of residential flats or separate occupation multiplied by the Sewer Residential Charge for a single connection.

OFFICER RECOMMENDATION

That Council

1. note the judgement made by The Honourable Justice B J Preston in the NSW Land and Environment Court (Case No 2023/00156524).
2. note the legal costs incurred by Council in relation to this matter as at 31 October, 2023 – total \$146,054.40 (ext GST) are to be paid by Clarence Village Limited.
3. note the budget variation (NIL impact on the General Fund) will be reported in the Q2 Quarterly Budget Review Statement to be tabled at the February Ordinary Meeting.

LINKAGE TO OUR COMMUNITY PLAN

Theme Leadership

Objective We will have a strong, accountable and representative Government

KEY ISSUES

Court Proceedings

On the 16 May 2023 a Summons (Judicial Review) was lodged in the NSW Land and Environment Court by Fishburn Watson O'Brien, legal representative for Clarence Village Limited. Clarence Village Limited disputed Council levying the sewerage charges on residential properties under separate occupation and owned by Clarence Village Limited.

The matter was heard on Wednesday, 20 September and Thursday, 21 September 2023 before The Honourable Justice B J Preston, the Chief Judge of the Land Environment Court.

The following Court Orders were made on the 6 December 2023 by The Honourable Justice B J Preston.

- (1) Time for commencing the proceedings is extended to 16 May 2023.
- (2) The proceedings are dismissed
- (3) The applicant is to pay the respondent's costs of the proceedings.

Now that The Honourable Justice B J Preston has handed down his Judgement (Attachment A), this report is provided to note the judgement and note the associated legal costs.

BACKGROUND

During the last six years, the Revenue Team have conducted various internal audits to review the levying of rates and charges in accordance with the Local Government Act 1993.

The domestic waste internal audit has been completed and the water and sewerage internal audit is 80% complete with the remainder of the audit to recommence, now that Council has received Judgement in these proceedings. The internal audit for both water and sewerage is scheduled to be completed by 30 June 2024.

As part of the internal audit, anomalies were found, amendments made, and supplementary notices issued.

Clarence Village Limited expressed its concern regarding the amended notices issued and sent a letter of complaint requesting an exemption. This request for exemption was presented to Council at its Meeting on the 28 February 2023 where a deputation was made by the Chief Executive Officer of Clarence Village Limited, Duncan McKimm. The following resolution was made:

COUNCIL RESOLUTION - 07.23.017

Toms/Novak

That this item be deferred for negotiation between the parties.

Voting recorded as follows

For: Clancy, Day, Johnstone, Novak, Pickering, Smith, Tiley, Toms, Whaites

Against: Nil

CARRIED

Whilst discussions between the parties took place, Council opinion remained resolute that the correct charging methodology was applied in accordance with the Local Government Act 1993.

On the 16 May 2023, Council was served a Summons (Judicial Review) and prepared its response to the summons.

A directions hearing was held on 22 June 2023 where the following Court directions were made:

- The respondent to file and serve its response to the summons by 23 June 2023;
- The applicant to serve its affidavits in chief and bundle of tender documents by 30 June 2023.
- The respondent to serve its affidavits in chief and bundle any additional documents by 21 July 2023
- The applicant to serve any affidavits in reply and bundle any additional documents in reply by 4 August 2023.
- The parties to file a statement of agreed facts by 18 August 2023
- The parties to confer and prepare a paginated Court Book with a table to contents in a white folder (or folders) containing:
 - a) a copy of the summons and the respondent's response to the summons;
 - b) an agreed list (or competing lists) of the real issues for determination;
 - c) the statement of agreed facts;
 - d) the decision under review and the associated Council report;
 - e) an agreed chronology or, failing agreement, the parties respective chronologies;
 - f) an agreed schedule of any relevant legislative provisions or, failing agreement the parties' respective schedules of any relevant legislative provisions;
 - g) each party's list of objections (if any) to evidence;
 - h) spaces for the summary of the applicant's argument in reply (when filed)
- The parties to confer and prepare a paginated Evidence Book containing:
 - a) Documents the parties jointly or separately propose to tender, with a table of contents indicating any objections to admissibility and the grounds;
 - b) Affidavits of the applicant's lay witnesses;
 - c) Affidavits of the respondent's lay witnesses.
- The applicant, at least 15 working days before the hearing, is to file and serve the Court Book and the Evidence Book.
- The applicant, at least 10 working days before the hearing, is to file and serve a summary of the applicant's argument
- The respondent, at least 5 working days before the hearing, is to file and serve a summary of the respondent's argument.
- The applicant, at least 1 working day before the hearing, is to file and serve a summary of the applicant's argument in reply
- The matter is fixed for hearing on the 20-21 September 2023.

The matter was heard on Wednesday, 20 September and Thursday, 21 September 2023 before The Honourable Justice B J Preston.

The following Court Orders were made on the 6 December 2023 by The Honourable Justice B J Preston and made available on the NSW Caselaw website on the same day
<https://www.caselaw.nsw.gov.au/decision/18c36ae20ac9b291897d3e74>.

- (1) Time for commencing the proceedings is extended to 16 May 2023.
- (2) The proceedings are dismissed
- (3) The applicant is to pay the respondent's costs of the proceedings.

COUNCIL IMPLICATIONS

Budget/Financial

Legal costs incurred in relation to this matter to 31 October 2023, total \$146,054.40 (exp GST), which are an unbudgeted expense.

Over the duration of the proceedings, it is estimated that in reviewing and preparing correspondence and affidavits, seeking legal counsel and attending court proceedings via video link that the following staff resources and time were utilised:

Revenue Co-Ordinator: 90-100 hours
General Manager: 15 hours

Recovery of legal costs is being sought from Clarence Village Limited.

Asset Management

N/A

Policy and Regulation

2023/2024 Operational Plan including Revenue Policy
2022/2023 Operational Plan including Revenue Policy
Local Government Act 1993 (NSW) ss 501,539,540, 541, 543, 546(1), 554, 555, 560, 561
Housing Act 2001 (NSW) s6(1), (4)
Valuation of Land Act 1916 (NSW)
Uniform Civil Procedure Rules 2005 (NSW) r 59.10

Consultation

N/A

Legal and Risk Management

Council's legal representatives, Local Government Legal have advised that all proceedings in relation to this matter are now finalised.

Climate Change

N/A

WORKS & CIVIL**ITEM 07.23.243 ILUKA TENNIS COURT BOOKINGS**

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Open Spaces & Facilities, Rachelle Passmore	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	Nil	

SUMMARY

This report provides information regarding the management of the Iluka Tennis Courts and booking data for Yamba tennis courts.

OFFICER RECOMMENDATION

That Council

1. note the available data at selected Clarence Valley tennis facilities.
2. continue to install the Tennis NSW booking system at Clarence Valley tennis facilities to gather usage data and collect user fees.

LINKAGE TO OUR COMMUNITY PLAN

Theme Society

Objective We will have a safe, active and healthy region

KEY ISSUES

An electronic padlock system was installed at three tennis facilities located in Iluka, Glenreagh and Coutts Crossing to gather booking data and collect fees for use. This booking data can be used to inform the capital works program and funding priorities. The system is used at many facilities throughout Australia and is recommended and supported by Tennis NSW.

Through the installation of the system, Council has collected tennis court usage data and income which was not previously known or collected.

Data collected through the bookings system for the tennis courts located at Iluka, Glenreagh and Coutts Crossing for the period 1 November 2022 to 1 November 2023 is as follows:

Facility	Number of Bookings
Iluka Tennis Courts	137
Glenreagh Tennis Court	35
Coutts Crossing Tennis Courts	78

Club Iluka

Council officers have been in contact with Club Iluka and can confirm their interest in the management of the Iluka tennis courts.

The responsibilities of Club Iluka would include:

- Collection of money for use of the courts, issue receipt to customer (receipt book issued by Council)
- Bank money monthly over the counter at either the Maclean or Grafton Council Civic Centres or direct transfer
- Complete a spreadsheet of bookings and income
- Report any facility damage/issues to Council

Council would also install a sign at the facility, directing customers to Club Iluka for booking enquiries.

BACKGROUND

This report provides details relating to the Notice of Motion received at the September Ordinary Meeting:

<p>COUNCIL RESOLUTION - 06.23.015</p> <p>Toms/Day</p> <p>That Council</p> <ol style="list-style-type: none"> 1. make formal representations to Club Iluka's CEO to discuss further the possibility of the club taking over the bookings on behalf of council facilitating the return of the use of the Iluka courts at night. 2. provide a report to councillors on or before the December Ordinary Council meeting on the trail, including the data collected about court usage from the locations selected for the online system and the courts that were not included in the trial, including income received from the almost 70 tennis courts across the Clarence Valley. <p>Voting recorded as follows For: Clancy, Day, Johnstone, Novak, Pickering, Smith, Tiley, Toms, Whaites Against: Nil</p> <p style="text-align: right;">CARRIED</p>
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COUNCIL IMPLICATIONS**Budget/Financial**

Through the implementation of the booking system, Council have collected usage fees, consistent with our approved fees and charges. Council pays a fee to "Stripe" who manage the booking system based on bookings received.

The total costs are summarised below for the period 1 November 2022 to 1 November 2023 as follows:

Facility	Stripe Fees	Net Income
Iluka Tennis Courts	\$60.49	\$1916.51
Glenreagh Tennis Courts	\$13.41	\$367.19
Coutts Crossing Tennis Courts	\$82.73	\$2226.77

Additionally, Council receives revenue for the tennis courts located at Yamba, as follows:

Facility	Contractor Fees	Net Income
Yamba – Lions Park/Yamba Oval	\$3191.73	\$7447.35
Yamba – Flinders Park	\$516.01	\$1204.06
Yamba – Yamba Sports Complex	\$429.53	\$1072.28

Booking and income data is not available at the following tennis facilities as they are operated under a license agreement and not required to report this information to Council:

- Coutts Crossing (from 1 September 2023)
- Grafton
- Junction Hill
- Lawrence
- Maclean
- South Grafton
- Waterview Heights
- Wooli

Booking and income data is not available at the following courts as there are currently no management arrangements in place, or tennis NSW locking devices:

- Braunstone
- Brushgrove
- Dundurrabin
- Kangaroo Creek
- Nymboida
- Ulmarra
- Woollooweyah

Currently, Council does not receive any income for the use of these courts/facilities.

Note: The current license agreements and management agreements will be reviewed and reported to Council following receipt of the Tennis NSW report that is due early in 2024.

Asset Management

The Asset condition of tennis courts varies across the valley. Significant work has been undertaken at several courts in the past 12 months, with the assistance of external and Council funds, including the following:

Location	Works conducted
Braunstone	pressure cleaning
Brushgrove	pressure cleaning, painting and line marking
Coutts Crossing	pressure cleaning
Glenreagh	cleaning, painting and line marking on one court
Iluka	resurface one court, fencing, drainage around fence line
Junction Hill	resurface 2 x hard courts
Macleay	resurface x 2 synthetic courts, drainage around fence line
Minnie Waters	pressure cleaning, sanding
South Grafton	resurface 2 x synthetic courts, new fencing
Ulmarra	pressure cleaning, mould removal, sanding x 1 court
Waterview Heights	pressure cleaning, sanding, drainage around fence line
Yamba (Flinders Park)	pressure cleaning, drainage around fence line
Yamba (Lions Park/Yamba Oval)	pressure cleaning, mould removal, sanding
Yamba (Yamba Sports Complex)	pressure cleaning, mould removal, sanding, drainage around fence line

Policy and Regulation

N/A

Consultation

Consultation has occurred with internally with Council's Senior Strategic Planner and externally with Club Iluka.

Legal and Risk Management

The Iluka tennis courts are situated on Ken Leeson Oval, being Crown reserve 97753 for Public Recreation, notified 04-April-1985.

Council is required to manage Crown land under its control as if it was community land under the *Local Government Act 1993* (LG Act). Community land is required to be used and managed in accordance with the plan of management (PoM) applying to the land (amongst other considerations).

Ken Leeson Oval is included under the *Community land, Crown Reserves and other Public Places Plan of Management* (generic PoM). The generic PoM allows management agreements consistent with Council's authority under s377 and s355 of the LG Act to delegate functions of Council to others.

The Yaegl people were granted native title rights and interests over this land on the 25 June 2015 as part of the Yaegl People #2 Native Title Determination. Council's interest in the care, control and management of the reserve continues to have effect and co-exist with the Yaegl Peoples native title rights and interests. While it is likely that the tennis courts meet the definition of a valid public work under the Determination, a management agreement under Subdivision J of the *Native Title Act 1993* (Cth) may be entered into, nonetheless.

Climate Change

N/A

ITEM 07.23.244 MACLEAN COMMUNITY PRECINCT AND YAMBA COMMUNITY CENTRE & LIBRARY PROCUREMENT UPDATE

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Strategic Infrastructure, Adele McGearry	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	Nil	

SUMMARY

This report provides Council with an update on the ongoing agreements with the design consultants for both the Yamba Community Centre & Library Redevelopment project and the Maclean Community Precinct Phase 1 project, and the revised procurement methodology proposed for construction of the Maclean Community Precinct Phase 1.

OFFICER RECOMMENDATION

That Council

1. delegates authority to the General Manager to approve appropriately deemed variations to the existing Contracts for the design services for the Maclean Community Precinct (RFT22/010 awarded to Nimbus Architecture and Heritage) and the Yamba Community Centre & Library redevelopment (RFT21/039 awarded to James Cubitt Architects) and those variations be reported to Council within the Quarterly Budget Review Statement (QBRS) once the Contract is finalised.
2. notes that the procurement for construction of the Maclean Community Precinct Phase 1 will now involve a single stage public tender.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

Detailed Design Procurement

The Council resolutions accepting tenders for the detailed design for both the Yamba Community Centre & Library redevelopment (RFT21/039) and the Maclean Community Precinct (RFT22/010) are shown below and do not include any delegation to the General Manager to approve variations.

COUNCIL RESOLUTION – 6E.21.026

Ellem/Toms

That Council note the report for the award of the tenders for the detailed designs for the ‘Create the Treelands Drive Community Hub in Yamba’ and ‘Maclean Community Precinct (Phase 1)’ projects.

VOTING RECORDED AS FOLLOWS:

For: Simmons, Kingsley, Baker, Ellem, Clancy, Novak, Williamson, Lysaught, Toms
Against: Nil

CARRIED

<p>COUNCIL RESOLUTION - 07.22.128</p> <p>Whaites/Toms</p> <p>That Council</p> <ol style="list-style-type: none"> In accordance with the Local Government (General) Regulation 2021 Section 178 (1)(a), accepts the tender and awards the contract to Nimbus Architecture and Heritage (ABN 71 609 346 965) for RFT22/010 River Street Community Precinct Maclean Phase 1 – for the total amount of \$871,291.47 (GST inclusive) to be funded from PJ 530130. Authorises the Acting General Manager to sign the contract documents. <p>Voting recorded as follows</p> <p>For: Clancy, Day, Johnstone, Novak, Pickering, Smith, Tiley, Toms, Whaites</p> <p>Against: Nil</p> <p style="text-align: right;">CARRIED</p>

Under contracts RFT21/039 and RFT22/010 there have been various unexpected issues and changes encountered in the preparation of detailed designs for the two new community facilities and therefore the consultants have requested variation to the Contract prices. Although the business papers associated with the original Council resolutions included reference to variations, the resolutions did not provide delegation to approve them.

As the engagement of design consultants under both Contracts RFT21/039 and RFT22/010 will continue through until the completion of the construction of each project, it is likely that there will be further works that will need to be assessed as variations, and therefore this update is being provided to request the delegation for ongoing assessment and approval of reasonable variations as required.

Construction Procurement

Council resolved (December 2022 - Item 07.22.291) that Council would proceed with a two (2) stage tender process. Council staff are proposing to change the procurement methodology and undertake a single stage public tender.

BACKGROUND

Detailed Design Procurement – Yamba Community Centre & Library Redevelopment

The business paper for the November 2021 Council meeting regarding RFT21/039 (item 6e.21.026) included the statements below:

<p>and for Yamba –</p> <ol style="list-style-type: none"> <i>Accept the tender from James Cubitt Architects for RFT21/039 for the design of the Treelands Drive Community Centre Redevelopment Yamba at a cost of \$801,594.00 (Incl GST) to be funded from (Sub Service 343).</i> <i>Authorise the General Manager to approve variations up to 10% of the contract value.</i>
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The total value of variations to Contract RFT21/039 up to the end of November 2023 is \$150,883.50 (excl GST). A significant portion of these variations are attributable to:

- additional work requested of the consultant to develop an alternative design option with community consultation undertaken in October 2022. Note the original detailed design plans were ready for Tender issue in September 2022.
- changes to the program due whilst an application to Reginal NSW was considered to reallocate BLER funding from TDCC to the Regional Aquatic Facility.
- extended design processes following the introduction of new national building codes (NCC2022) that required some design amendments in early 2023 to the Tender issued plans
- Program delays whilst alternate (concept) were developed for community consultation

The program at the time of tender included design being completed by mid 2022, and construction between June 2022 – April 2023.

The total price of \$801,594 proposed by James Cubitt Architects (JCA) included a construction phase lump sum of \$165,726. As a result of the delay to the commencement of construction of more than 12 months and increased length of the construction program (originally assumed 36 weeks, now estimated to be 75 weeks including allowances for wet weather), JCA requested a variation to the construction phase fee of an additional \$133,974.54 (excl GST). Due to the potential for further variations to the lump sum fee if the

Contractor's program should extend beyond the current program, and the expectation by Council staff that the consultant is building into their lump sum prices some allowance for the risk of potential cost increases, Council have sought to amend the engagement of the consultant for the construction phase to remove the original construction phase lump sum of \$165,726, and the additional variation lump sum requested of \$147,372, and replace these with a schedule of hourly rates. The new arrangement will require Council to pay the consultant and their subconsultants based on their actual time worked on the project for the construction phase. The consultant has agreed to this change and has provided a current schedule of rates.

Detailed Design Procurement – Maclean Community Precinct Phase 1

The business paper for the June 2022 Council meeting regarding RFT22/010 (item 07.22.128) included the statement below:

Variations to the contract will be managed in accordance with the tender documentation.

The total value of variations to the contract up to the end of November 2023 is \$123,935 (excl GST). This value includes eight separate variations that are associated with works that were not anticipated at the time of preparing the tender documents and include Heritage Impact Assessment Works, additional survey works, contaminated land assessment, planning associated with the amalgamation of property, and an assessment of the Essential Energy infrastructure and associated requirements for the new facility.

Construction Procurement – Maclean Community Precinct Phase 1

Some of the reasons for conducting a two-stage selective tender include:

- The ability to commence procurement before the detailed design is finalised, which can be used as evidence to stakeholders of progress on the project
- the possibility of involving prospective tenderers in the development of the final design and technical specifications
- reducing the number of detailed tender submissions to be reviewed and assessed

Based on Council's experience tendering projects of a similar scale over the past 12 months, it is not expected that a large number of Contractors are likely to provide submissions in response to the tender for construction of this project, and the detailed design is expected to be complete early in 2024 and therefore it is not expected to be beneficial to undertake a two (2) stage tender process. As a result, staff are now proposing a single stage tender process, expected to occur in approximately March – May 2024, and the outcome be reported to Council in mid-2024.

COUNCIL IMPLICATIONS

Budget/Financial

As per Council resolution 07.22.129 the approved budget for the Maclean Community Precinct project remains unchanged at \$14,186,000.

As per the report to the September 2023 Council meeting the total project value remains unchanged at \$17,973,230.

Asset Management

Council's asset and insurance registers will be updated to incorporate the new assets.

Policy and Regulation

The tendering process that will be followed will be undertaken in accordance with the Local Government Act 1993, Local Government (General) Regulation 2021, and Council's Sustainable Procurement Policy.

Consultation

Council staff frequent consult with the Project Managers for the two projects and have regular meetings which include discussion on the planned procurement and any known issues which may result in a variation to the cost of the contracts associated with the projects.

Legal and Risk Management

This report has been prepared to provide an update on previously reported matters which have changed and to provide transparency over the current procurement for these projects.

Climate Change

As reported previously the proposed development would contribute to CO2-equivalent emissions via the production and transport of building materials, powered construction plant and equipment, maintenance and associated energy and resource use. The detailed designs for the new community facilities are required to comply with the energy efficiency requirements of the Building Code of Australia (BCA) and the NSW Building and Sustainability Index (BASIX) which will ensure that the development meets legislative requirements for sustainability.

ITEM 07.23.245 DISASTER ASSISTANCE GUIDELINES AND UNRECOVERABLE COSTS INCURRED BY COUNCIL

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Coordinator Emergency Management & Resilience, Robyn Monk	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Part C.3 Disaster Assistance Guidelines ↓	

SUMMARY

This report provides an overview of disaster assistance measures provided under part C.3 of the NSW Disaster Assistance Guidelines (DAG) 2021 and the financial implications for Council.

OFFICER RECOMMENDATION

That Council

1. advise residents that the establishment of a BlazeAid base camp at Nymboida is not supported due to the cost impact on ratepayers generally.
2. note the information contained in this report when considering assistance from out of area volunteer groups under part C.3 of the NSW Disaster Assistance Guidelines 2021.

LINKAGE TO OUR COMMUNITY PLAN

Theme Society

Objective We will have access and equity of services

KEY ISSUES

The final cost incurred by Council supporting a volunteer group to establish a base camp may not be fully understood at the time of application due to the limitations of the arrangements under part C.3 of NSW Disaster Assistance Guidelines 2021 (NSW DAG).

Council is a designated administrative authority under part C.3 of NSW DAG but cannot claim reimbursement for normal salaried staff, regardless of the nature of work they have undertaken to establish and support a base camp.

Council makes a significant financial contribution to disaster recovery under 'opt in' arrangements under Part B of NSW DAG to undertake emergency works and restore essential public assets following the impacts of natural hazards.

The Council Resolution (November 2020 OCM) that formalised the 'opt in' arrangement follows below.

That Council accept the offer of becoming an 'Opt-in' Council for the purposes of assessing Disaster Recovery Funding Arrangements.

COUNCIL RESOLUTION – 6a.20.047

Toms/Novak

That Council accept the offer of becoming an 'Opt-in' Council for the purposes of assessing Disaster Recovery Funding Arrangements.

Voting recorded as follows:

For: Simmons, Baker, Ellem, Clancy, Novak, Lysaught, Toms

Against: Nil

CARRIED

Council absorbed the first **\$259,000** of the natural disaster claim following the 2022 flood event. The threshold for the recent bush fires is yet to be determined but will be calculated from Council's total rate revenue in the financial year two years prior to the financial year in which the eligible disaster occurred.

BACKGROUND

Under Part C.3 of the NSW DAG, funding to support large-scale, out-of-area volunteer groups is available to partly support the costs of setting up, taking down and operating a base camp. This assistance measure is provided following the declaration of a Natural Disaster by the NSW Government and is limited to the provision of secure accommodation and domestic facilities for volunteers.

This assistance measure provides up to \$50,000 to support the running costs of a base camp for a period of up to 6 months. Funding for a base camp will be given to Council by way of reimbursement of actual eligible expenditure. Only 1 base camp per Local Government Area, per natural disaster declaration can be established under this arrangement.

Following the 2019-2020 bush fires and 2022 flood events, BlazeAid was engaged to support recovery activities across the Clarence Valley. This support was extended due to activation of Categories C and D of the Disaster Recovery Funding Arrangements, which recognised the severe impact of these events. The NSW Reconstruction Authority has advised that the upper limits of Part C.3 of the NSW DAG will not be extended for the purposes of the recent natural disaster declaration for bushfires (AGRN 1075).

Nymboida residents impacted by the October 2023 Glens Ck Rd fire have requested the assistance of Council to support the establishment of a BlazeAid base camp at the Nymboida Camping and Canoeing centre to assist with the fencing of 20 properties. A quote has been sourced based on BlazeAid requirements, with the cost of camping & facilities coming to \$49,750 for 15 people for up to 5 months. This quote meets the upper limit of the claimable amount but does not take into consideration the \$5,000 establishment fee from BlazeAid nor catering costs.

There is no designated Council budget to fund activities under part C.3 of NSW DAG. A funding source would have to be identified to cover unrecoverable costs incurred. To allocate this cost to ratepayers broadly is considered unreasonable and an example of cost shifting by the State government. Noting that, if the State Government Disaster Assistance Funds covered 100% of the cost of establishing assistance from out of area groups post disasters, Council could support the activity with a small number of in-kind staff hours to coordinate.

Alternative Motion

Should Council wish to allocate funds to support the establishment of BlazeAid to fence 20 properties following the October 2023 Glens Ck Rd fire, the following Motion is presented as an alternative to the officer's recommendation.

That Council

1. Support the establishment of a BlazeAid base camp at Nymboida Camping and Canoeing centre to assist with fencing of 20 properties.
2. Apply for \$50,000 under Part C.3 of the NSW Disaster Assistance Guidelines 2021 to support the costs of establishing the base camp and accommodation.
3. Allocate a budget of \$45,000 for the additional costs in establishing the base camp including BlazeAid mobilisation fee, sustenance for volunteers and staff coordination costs, and reflect this variation as a deficit impact on the General Fund in the Q2, Quarterly Budget Review Statement to be tabled at the February Ordinary Meeting.

COUNCIL IMPLICATIONS

Budget/Financial

Following the 2019/20 bush fires, approximately 780 hours of Council employee time was spent on administrative tasks associated with the BlazeAid base camps at Nymboida & Ewingar, equating to approximately **\$29,640** of unrecoverable costs.

Following the 2022 floods, approximately 80 hours of Council employee time was spent on administrative tasks associated with the BlazeAid base camp at Grafton, equating to approximately **\$3,040** of unrecoverable costs.

Actual hours of Council staff time spent providing administrative support under part C.3 of NSW DAG to volunteer groups providing recovery activities can only be accurately determined after the fact.

Asset Management

N/A

Policy and Regulation

NSW Disaster Assistance Guidelines 2021.

Consultation

Consultation has been undertaken with Karen McPaul, Director, North Coast, NSW Reconstruction Authority to interpret the eligible costs under NSW DAG associated with supporting a volunteer group to aid the community with recovery after a natural disaster event.

Costs from previous events have been established following consultation with Council's Finance section.

Legal and Risk Management

N/A

Climate Change

N/A

C.3 Funding to Support Large-Scale, Out-Of-Area Volunteer Groups

Description

Funding is available to partially support the costs of setting up, taking down and operating a base-camp from which large-scale, out-of-area volunteer groups can operate in responding to a Natural Disaster.

Eligible Events

This assistance measure is only provided to eligible local authorities, following the declaration of a Natural Disaster by the NSW Government.

Funding is to support a base-camp which is established to support a large number of volunteers who have travelled from outside the area and who consequently do not have their own sleeping, sanitation, and cooking facilities.

Funding is limited to the provision of secure accommodation and domestic facilities for volunteers residing at the camp, rather than the disaster response and recovery activities of the volunteer groups.

Funding may be available for such things as:

- site clearance and levelling
- power connection
- temporary plumbing and pumps
- food contribution
- sanitation services (e.g. hire of showers/toilets/septic tanks)
- rubbish collection
- water cartage and
- site restoration.

The running costs above will be payable for a maximum of six months.

Who is eligible

Applications must be from local authorities, who are themselves providing the base-camp.

Local authorities are organisations established by or under NSW legislation for public purposes, and may include local councils, Local Aboriginal Land Councils and Local Land Services.

Eligibility Criteria

For funding to be considered, the following eligibility criteria must be met:

- a base-camp is in existence or is being actively contemplated
- a base-camp and the services provided by the volunteer group is directly related to an identified recovery need in the local community

- there must be significant support from the local authority and the community to the camp.

The local authority must have public liability insurance to cover any liability incurred in its provision of the base-camp.

Exclusions

Funding is limited to the provision of secure accommodation and domestic facilities for volunteers residing at the camp, rather than the disaster response and recovery activities of the volunteer groups.

Funding will not be provided directly to any volunteer group managing and/or establishing the camp.

NSW Government will not fund the total cost. The aim is to support a camp that has been set up or will be set up by a local authority, irrespective of whether NSW Government support is assured. The NSW Government will not build or operate a base-camp.

Funding to set up or take down the camp will not extend to improving any facility used beyond its original condition. Expenditure on capital items or capital works is not eligible unless it can be shown that the expenditure is more economical than a comparable hire/lease arrangement. In some cases, a partial contribution to capital items or capital works may be considered.

Amounts Available & Mode of Delivery

An indicative amount might be approximately \$30-40,000, with \$50,000 per camp being the general maximum.

Conditions of Assistance

The base-camps supported by this funding must be open for use by any volunteer group e.g. it might be established principally to support a main group, but if other groups or individuals also arrive from outside the area, they must not be automatically excluded. Similarly, if local volunteer groups wish to operate in the camp (e.g. to cook for an external group), then this must be given reasonable consideration.

A written agreement (exchange of letters) with the local authority will contain the items for which support will be provided, may state a maximum NSW Government contribution, outline the forms of local community support to the base camp, and that public liability insurance is in place.

Administering Agency

The Administering Agency is Resilience NSW in the first instance, with the local monitoring and compliance role being performed by an appropriate NSW agency e.g. Department of Primary Industries, Regional Emergency Management Officer.

Resilience NSW will review claims received against the eligibility criteria and reimburse local authorities for approved costs, as specified through invoices. This may include the local authority's own costs or reimbursements which it has paid to volunteer groups, as agreed with Resilience NSW.

Claim Process

The local authority should make a written application (letter) to the Commissioner, Resilience NSW, setting out the particulars of the Natural Disaster event that a base camp is proposed, indicating the approximate number of out of area volunteers expected, the particulars and amounts of the costs for which NSW Government support is sought (this should be detailed e.g. water cartage for x days at \$y per day) and that public liability insurance cover is in place.

Resilience NSW will assess the cost proposal and write back confirming the scope of the contribution.

A local NSW agency will be identified by Resilience NSW to ensure a level of compliance.

Period for Claiming

Within three months of the maximum six month period claim.

Appeals Process

For information on appeals, contact Resilience NSW on (02) 9212 9200 to discuss the outcomes of any applications and options available for review.

Related Assistance

Nil.

Additional Comments

The purpose of this form of assistance is to recognise and support the growing practice of large numbers of volunteers travelling in an organised or semi-organised way (e.g. organised using social media) to a Natural Disaster area. While these volunteers may have some capacity to sustain themselves, they may operate from a logistic base (a base camp) which may have to be specially established by a local authority. The camps may have set up and take down costs and will have running costs e.g. water cartage and sanitation services.

It is the responsibility of the local authority and the volunteers themselves to have adequate insurance.

The reason the NSW Government will only make a partial contribution is in recognition that the local community should make significant support to the camp as a form of community resilience.

ITEM 07.23.246 LOCAL TRAFFIC COMMITTEE

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Road Safety Officer, Alana Brooks	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Local Traffic Committee Minutes (Separate Cover) ⇒ B. Local Traffic Committee Attachment Item 026.23 ↓ C. Local Traffic Committee Attachment Item 028.23 ↓	

SUMMARY

This report outlines the recommendations proposed by the Local Traffic Committee held on 1 November 2023.

OFFICER RECOMMENDATION

That Council adopts the recommendations of the Local Traffic Committee determined on 1 November 2023.

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 1 November 2023 be adopted by Council

BACKGROUND

Officer Report Item No.	Recommendation/Comment
026/23 No stopping, Yamba Road, Yamba	That Council endorse the installation of a 40 metre <i>NO STOPPING</i> zone on the southern side of Yamba Road, west of Orion Drive.
027/23 Brooms Head Road- Linemarking for Development (Refer Attachment B)	That Council: <ol style="list-style-type: none"> 1. Approve the proposed linemarking layout plans associated with works on Brooms Head Road and Sheehans Lane, Gulmarrad 2. Delegates authority to the Development Engineer, to approve minor signage or linemarking changes to the proposed plan
028/23 Ulmarra CBD Linemarking and Signs (Refer Attachment C)	That Council approve the proposed linemarking and signage plans associated with the Ulmarra CBD upgrade.

COUNCIL IMPLICATIONS**Budget/Financial**

As per the reports referenced in the Local Traffic Committee Minutes.

Asset Management

N/A

Policy and Regulation

The Local Traffic Committee is not a Committee of Clarence Valley Council but a Technical Committee that provides advice to Council. Council has been delegated certain powers, from Transport for NSW, about traffic matters upon its local roads. A condition of this delegation is that Council must consider the Local Traffic Committee recommendations.

Consultation

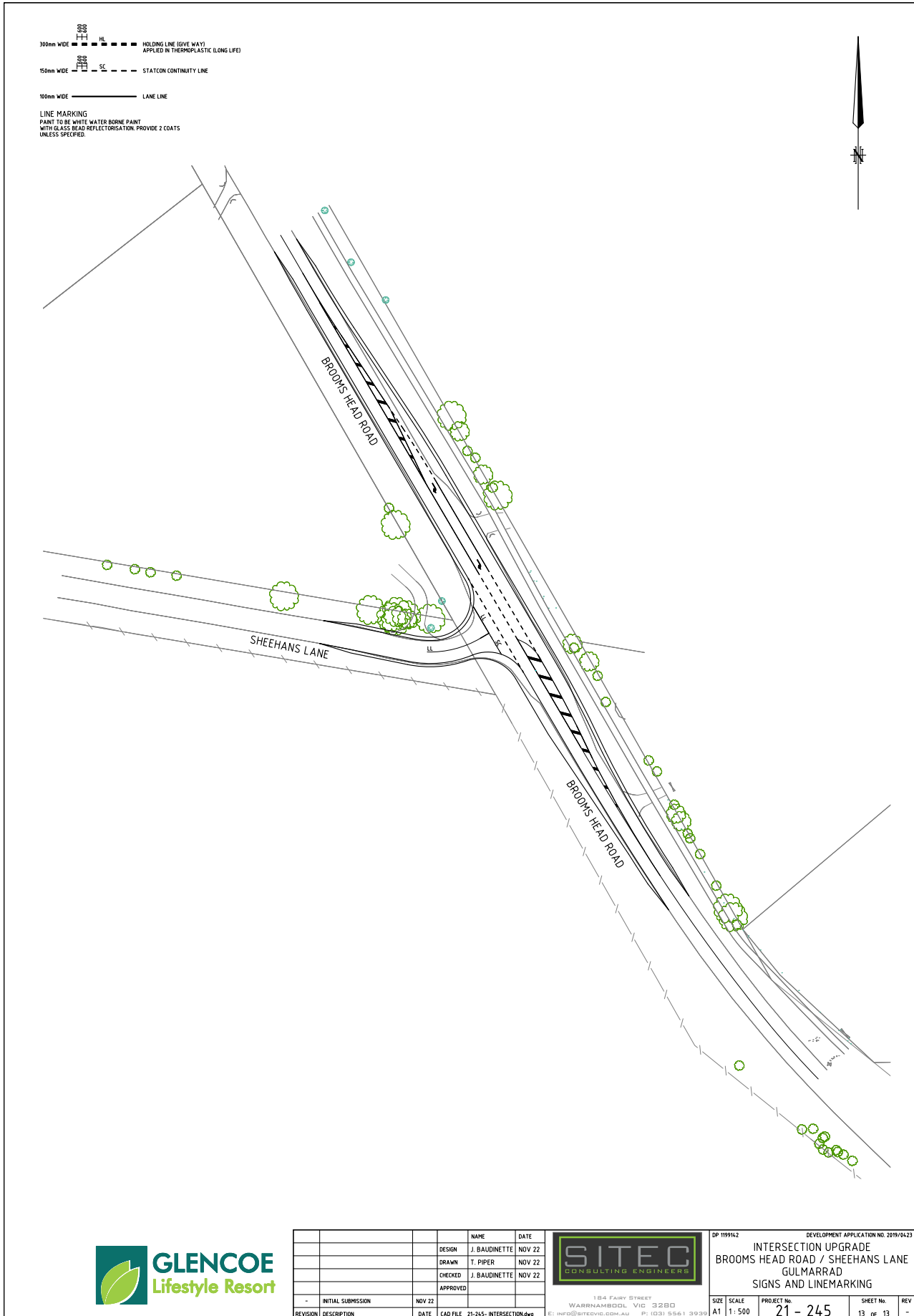
As per the reports within the Local Traffic Committee Minutes.

Legal and Risk Management

N/A

Climate Change

N/A



ITEM 07.23.247 CLARENCE AND LOWER CLARENCE SPORTS COMMITTEES

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Parks & Recreation Officer, Gavin Beveridge	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Minutes - Clarence Sports Committee - 13 November 2023	

SUMMARY

This report provides a copy of the minutes of the meetings and recommendations from the Clarence and Lower Clarence Sports Committees held on Monday 13 November 2023 for consideration.

OFFICER RECOMMENDATION

That Council

1. receive and note the Minutes from Monday 13 November 2023 Clarence Sports Committee and Lower Clarence Sports Committee meetings.
2. endorse the recommendation by the Clarence Sports Committee that \$12,127.72 (excl GST) is allocated to the Grafton Rugby Union Club to Replace Goal Posts at Hay Street Rugby Union Fields, South Grafton.
3. endorse the recommendation by the Clarence Sports Committee that \$3,894.12 (excl GST) is allocated to the Rushforth Park Towns Club for Fencing Field 3 at Rushforth Park, South Grafton.
4. endorse the recommendation by the Lower Clarence Sports Committee that \$9,752.72 (excl GST) is allocated to the Yamba Football Club for a New PA System at Yamba Sports Complex, Yamba.
5. endorse the recommendation by the Lower Clarence Sports Committee that \$2,061.81 (excl GST) is allocated to the Maclean Show Society for Water Access Points at Maclean Showground, Maclean.
6. endorse the recommendation by the Lower Clarence Sports Committee that \$4,640.00 (excl GST) is allocated to the Big River Sailing Club for Refrigeration Units at Big River Sailing Club, Harwood.

LINKAGE TO OUR COMMUNITY PLAN

Theme Society

Objective We will have a safe, active and healthy region

KEY ISSUES**Summary of General Business**

A summary of the matters discussed at each Committee is as follows –

Clarence Sports Committee

- Sports Awards 2023 – report from Sub-Committee
- Sports Committee Funded Projects – update from delegates
- NSW Government Stronger Country Communities Fund (Round 4)
- Carpark upgrade – Rushforth Park
- Andrew Adams – Office of Sport
- 2023/24 (Round 1) Sports Committee Funding
- 2023/24 (Round 2) Sports Committee Funding
- Sport Priority Needs Program
- General Business

Lower Clarence Sports Committee

- Sports Awards 2023 – report from Sub-Committee
- Showgrounds Stimulus Funding Program: Maclean Showground
- Sports Committee Funded Projects – update from delegates
- Andrew Adams – Office of Sport
- 2023/24 (Round 1) Sports Committee Funding

- 2023/24 (Round 2) Sports Committee Funding
- Sport Priority Needs Program
- NSW Country Rugby Union Under 12s and 13s Country Championship
- Yamba Sport Complex
- General Business

Sports Committee Funding

Clarence Sports Committee

There is currently \$40,000.00 grant funding available for the 2023/24 (Round 1) Sports Committee Funding projects. Two applications were received for the Clarence Sports Committee requesting a total of \$16,021.63 (ex GST) in funding. If all the recommendations of the committee are endorsed by Council, this will leave a balance of \$23,978.37 grant funding available for the 2023/24 (Round 2) Sports Committee Funding projects.

Table 1. Summary of Funding Applications to the Clarence Sports Committees

Organisation	Project	Funding Amount (ex GST)	Officer Recommendation
Grafton Rugby Club	Replace Goal Posts	\$12,127.50	Supported
Rushforth Park Towns Club	Aluminium Grandstands	\$3,894.13	Supported
Total		\$16,021.63 (balance \$23,978.37)	

Lower Clarence Sports Committee

At the Ordinary Meeting held on the 27 June 2023, Council endorsed the recommendation by the Lower Clarence Sports Committee that \$6,159.10 (ex GST) is prioritised from the 2023/24 Lower Clarence Sports Committee Funding and allocated to the Yamba Buccaneers Rugby Club for Concrete Works & Installation of Storage Shed at Yamba Oval, Yamba (ITEM 07.23.107). As a result, there is currently \$33,840.90 grant funding available for the 2023/24 (Round 1) Sports Committee Funding projects. Three applications were received for the Lower Clarence Sports Committee requesting a total of \$16,045.46 (ex GST) in funding. If all the recommendations of the committee are endorsed by Council, this will leave a balance of \$17,795.44 grant funding available for the 2023/24 (Round 2) Sports Committee Funding projects.

Table 2. Summary of Funding Applications to the Lower Clarence Sports Committees

Organisation	Project	Funding Amount (ex GST)	Officer Recommendation
Yamba Football Club	New PA System	\$9,343.64	Supported
Macleay Show Society	Water Access Points	\$2,061.82	Supported
Big River Sailing Club	Refrigeration Units	\$4,640.00	Supported
Total		\$16,045.46 (balance \$17,795.44)	

BACKGROUND

Council supports two advisory sports committees in the Clarence Valley, being the Clarence Sports Committee and Lower Clarence Sports Committee. The committees are appointed to advise Council on sporting interests in the Clarence Valley area, manage and maintain satisfactory sporting fields and facilities within the Clarence Valley, liaise with sporting groups, promote and encourage sporting activities and make recommendations on annual sporting grant funding program.

The Clarence Sports Committee and the Lower Clarence Sports Committee make recommendations to Council for the annual sporting grant funding program (currently \$40,000.00 per committee) for projects of a capital nature that enable the participation in sport in the Clarence Valley. Applications received after assessment by Council Officers against the Application Guidelines and Criteria for Sports Committee Funding, will be reported to, and considered at, the next available sports committee meeting. Recommendations made by the sports committees are then reported to Council for consideration and endorsement at the next available meeting of Council.

COUNCIL IMPLICATIONS

Budget/Financial

Council has allocated an amount of \$40,000.00 grant funding (PJ 541500) to the Clarence Sports Committee and an amount of \$40,000.00 grant funding (PJ 540112) to the Lower Clarence Sports Committee to undertake capital works. Funding is on a dollar for dollar (1:1) basis with applicants.

It is recommended that the any balance of remaining funds after 2023/24 (Round 2) Sports Committee Funding allocations be returned to Council's Sportsground Income Reserve Account (RA11035) in accordance with Council's adopted application guidelines.

Asset Management

Application Guidelines and Criteria for Sports Committee Funding specify that funded projects will always remain the property of Clarence Valley Council. Council sporting assets are managed in the Open Spaces Assessment Management Plan and Swimming Pool Asset Management Plan.

Funding applications that align with Councils strategic planning documents (Clarence Valley Open Space Strategic Plan; Clarence Valley Sports Facilities Plan; Clarence Valley Council's Disability Action Plan) will have a higher priority when considering projects for recommendation. Ongoing maintenance is required at many of Council's sporting facilities, however, applications for funding through the sports committee must be made by the individual sports.

Policy and Regulation

The following references and documents are applicable to this report:

- Asset Management Policy V 4.0
- Clarence Valley Sports Facilities Plan – November 2011
- Clarence Sports Committee Terms of Reference
- Lower Clarence Sports Terms of Reference
- Application Guidelines and Criteria for Sports Committee Funding

Consultation

Consultation occurred with delegates at the Clarence Sports Committee and Lower Clarence Sports Committee meetings on Monday 13 November 2023, along with further routine correspondence.

Legal and Risk Management

Risk around the governance of advisory committees is monitored and managed by the Governance Officer in consultation with Open Spaces and Facilities staff.

Climate Change

N/A



Minutes - Clarence Sports Committee Meeting - 2 Prince Street, Grafton – Monday 13 November, 2023 - 4.30pm to 6:00pm

		Sport	Sport Delegate		Alternate 1		Alternate 2		Alternate 3	
Cr Debrah Novak	<input checked="" type="checkbox"/>	CR Cricket & Jnr Cricket	Judy Disson	<input type="checkbox"/>	Bret Loveday	<input type="checkbox"/>	Adam Brown	<input type="checkbox"/>	Brendan Palmer	<input type="checkbox"/>
Cr Allison Whaites	<input type="checkbox"/>	CR Sailing Club	Dennis Boyd	<input type="checkbox"/>	Robert Fish	<input type="checkbox"/>				
		CR Yacht Club	Max Dickson	<input type="checkbox"/>	Alex Purvis	<input type="checkbox"/>				
		CV BMX Club	Marnie Brighton	<input checked="" type="checkbox"/>	Carlie Bullen	<input type="checkbox"/>	Ammie McGregor	<input type="checkbox"/>		
Rachelle Passmore	<input checked="" type="checkbox"/>	Coutts Xing Croquet	Marilyn Wilson	<input checked="" type="checkbox"/>	Helyn Davidson	<input type="checkbox"/>	Paul Schofield	<input type="checkbox"/>		
Andrew Auglys	<input type="checkbox"/>	Coutts Xing Football	Mitch Henwood	<input checked="" type="checkbox"/>						
Gavin Beveridge	<input type="checkbox"/>	Coutts Xing Recreation Inc	Wayne Burke	<input checked="" type="checkbox"/>	Julie Burke	<input checked="" type="checkbox"/>				
Natalie Sear	<input checked="" type="checkbox"/>	Gtn Athletics	Lesley White	<input type="checkbox"/>	Lynn Rudder	<input type="checkbox"/>	Jaimee Reid	<input type="checkbox"/>		
Other Attendees		Gtn AFL F/Ball-Tigers	James Hourigan	<input type="checkbox"/>	Luke Stanford	<input type="checkbox"/>	Rachael Sheather	<input type="checkbox"/>		
NCF - David Anderson	<input type="checkbox"/>	Gtn Basketball	Kate Unitt	<input checked="" type="checkbox"/>	Patrick Hagan	<input type="checkbox"/>				
		Gtn City Tennis	Ayesha Beckman	<input type="checkbox"/>	Kerry Godwin	<input type="checkbox"/>				
Andrew Adams – Dept of Sport	<input checked="" type="checkbox"/>	Gtn Dragon Boats	Judy Keeley	<input checked="" type="checkbox"/>	Marianne Ross	<input type="checkbox"/>				
Sports Awards Bruce Carle	<input type="checkbox"/>	Gtn Ghosts RLFC	Riley Law	<input type="checkbox"/>						
Grafton Pony Club Alan Watkins	<input checked="" type="checkbox"/>	Gtn Hockey	Rick Sampson	<input type="checkbox"/>	Kerry Barton	<input type="checkbox"/>				
		Gtn Netball	Cathy Wells	<input checked="" type="checkbox"/>	Brooke Burton	<input checked="" type="checkbox"/>	Rhiannon Searle			
Joel Diblasio – Sth Gtn Ex	<input checked="" type="checkbox"/>	Gtn Rowing Club	Michael Collins	<input checked="" type="checkbox"/>	Ivan McLennan	<input type="checkbox"/>	Dennis Darke	<input type="checkbox"/>		
Servicemen’s Motorcycle Club		Gtn Pistol Club	Matthew Morris	<input type="checkbox"/>	Kevin Wood	<input type="checkbox"/>				
		Supa Oldie Soccer	Michael Woodward	<input checked="" type="checkbox"/>	Robert Bryant	<input type="checkbox"/>	Amy Morgan	<input type="checkbox"/>		
		Hawthorne Users	Tamara Pentice	<input checked="" type="checkbox"/>	Jason Connors	<input type="checkbox"/>	Lee Brown	<input type="checkbox"/>		
		J/Hill Tennis Club	Megan Albert	<input checked="" type="checkbox"/>	Kim Lysaught	<input type="checkbox"/>	Sue Albert	<input type="checkbox"/>		
		Rushforth Town Clubs	Brett Reynolds	<input checked="" type="checkbox"/>	Lynn Rudder	<input type="checkbox"/>				
		Grafton Touch Assoc Inc	Craig Nipperess	<input type="checkbox"/>	Amber Watters	<input type="checkbox"/>	Leanne Williams	<input type="checkbox"/>		
		Grafton Vintage MVC	Doug Clarke	<input type="checkbox"/>						
		Ulmarra C/Draft Show	Scott Davis	<input type="checkbox"/>	Alan Watkins	<input type="checkbox"/>				
		Big River Canoe Club	Gavin Rayward	<input type="checkbox"/>	Adrian Stackman	<input type="checkbox"/>				
		Westlawn Tigers FC	Christina Costello	<input type="checkbox"/>	Brad Hickman	<input type="checkbox"/>	Brayden Richardson			
		Bush n Beach Orienteering	Gavin Rayward	<input type="checkbox"/>	Keelan Birch	<input type="checkbox"/>				
		Sth Gtn Rebels Jnr RLFC	Andrew Jabour	<input type="checkbox"/>	Shanon Tough	<input type="checkbox"/>				
		Gtn Redmen Rugby Union	Tony King	<input type="checkbox"/>	Owen Turner	<input checked="" type="checkbox"/>				

Item		Discussion/Comments	Reporting Officer	Actions	Action Officer
01	Welcome	Meeting commenced Time start 4.30pm The chair welcomed everyone to the meeting and thanked them for their attendance. Cr Novak then acknowledged the traditional custodians of the land on which this meeting is held, being the Bundjalung, Gumbaynggirr and the Yaegl peoples.	Chair		
02	Apologies	Cr Allison Whaites; Lynn Rudder; Robert Fish; Marianne Ross; Jaimee Woodlock			
03	Confirmation of Minutes of Previous Meeting held 14 August, 2023 Moved: Wayne Burke Seconded: Brett Reynolds CARRIED				
04	Delegate / Alternate Forms	All sporting groups who wish to be members of this committee are required to complete and return a nomination form for consideration at the next meeting. Please return all completed forms to openspaces@clarence.nsw.gov.au			
05	Correspondence In Grafton Rugby Union Club – 2023/24 Sports Committee Funding Application Rushforth Park Town Clubs – 2023/24 Sports Committee Funding Application Grafton Netball Association – Sports Committee Funding Application Completion Report Coutts Crossing Croquet Club – Sports Committee Funding Application Completion Report Grafton Netball Association – Delegate / Alternate Membership Form				
06	Correspondence Out CVC – Routine minutes, agendas and correspondence CVC – Sport Integrity Australia: Education Webinar CVC – Office of Sport: Local Sport Grant Program CVC – 2023/24 Sports Committee Funding - Round 1 CVC – Community Building Partnership 2023 Round				
07	Business Arising from the Minutes:				

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
7.01	<p>Sports Awards 2023 – Report from Sub-Committee</p> <p>The committee is meeting tomorrow for voting.</p> <p>The event details will then be finalised with invitations being sent and ticket sales will open in the next few weeks.</p> <p>Keep an eye out for Peoples Choice voting that will go live.</p> <p>More information to come.</p>	Lynn Rudder (via email)		
08	Sports Committee Funded Projects - Status			
8.01	<p><u>2020/21 (Round 1) Projects</u></p> <p>Clarence River Cricket Association – Improve Practice Nets</p> <p>Council endorsed the Committee’s recommendation at its June 2021 meeting (Item 6a.21.023) \$372.27 Ex GST – Improve practise nets at Ellem Oval, Grafton.</p> <p>Project Status: Completed. Final report required.</p>	Delegate	No delegate in attendance.	
8.02	<p><u>NSW Government Stronger Country Communities Fund (Round 4)</u></p> <p>Hawthorne Park</p> <p>Project Status: Project completed – including lighting installation, aluminium grandstands, viewing mound and turf completed.</p>	Rachelle Passmore	Remove from agenda.	RP
8.03	<p><u>Carpark upgrade – Rushforth Park</u></p> <p>Council received funding of \$150,000 to contribute towards a car park upgrade at Rushforth Park, South Grafton. Council will also be making a financial contribution to the project.</p> <p>Project update: Design is close to ‘Issued for Construction’ with some refinements underway regarding locations in the car park to be dedicated to planting and a review of the wearing course options and costs to meet budget.</p>	Rachelle Passmore	For information.	
9	Business for this meeting:			

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
9.01	<p>Andrew Adams – Office of Sport</p> <p>Project: Northern Rivers Local Sport Volunteer Mental Health referral pathway. This project aims to utilise sport as another conduit to educate and provide awareness on mental health.</p> <p>Andrew’s role is to work with Community sporting groups. He is based at Lake Ainsworth Sport and Rec centre, the area that Andrew covers is from Tweed Heads to Port Macquarie and inland to Tenterfield.</p> <p>Youth suicide during COVID increased, youth are not speaking with parents or teaches. This is about sport coming together to have another conduit in the system where people are able to identify these issues. Knowing that coaches and committee members are volunteers and can’t afford 2 days off for this training. Aimed at coaches, committee members to help identify people that are struggling with mental health issues and gives advise on how to approach and support these people.</p> <p>Participants will receive an Ebook link that will give current information for services available in each local area.</p> <p>The program is condensed from a two-day workshop and will take around 60-90minutes during a weekday after work. The workshops will be free, they are looking to have them in early February or March 2024.</p> <p>Other sports have a similar program i.e. rugby union, football, cricket etc, this will supply extra support to these clubs also.</p> <p>Committee asked if they would consider creating this program as a webinar so people can work at their own pace.</p> <p>Andrew will take feedback onboard and can be contacted at: andrew.adams@sport.nsw.gov.au</p>	<p>-- Andrew Adams</p>	<p>Andrew to send out information through sports committees when the program is being run.</p>	

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
9.02	<p><u>2023/24 (Round 1) Sports Committee Funding</u></p> <p>Online applications for 2023/24 (Round 1) Sports Committee Funding closed on Monday 31 October 2023.</p> <p>2023/24 (Round 1) Funding Allocation: \$40,000.00</p> <p>A total of two online applications were received.</p> <p>2023/24 (Round 1) Submitted Funding Applications: \$16,021.63</p> <p>2023/24 (Round 2) Remaining Allocation: \$23,978.37</p>	Rachelle Passmore	For information.	
9.03	<p><u>2023/24 (Round 1) Sports Committee Funding</u></p> <p><u>Grafton Rugby Union Club - Replace Goal Posts</u></p> <p>Funding request: \$12,127.50 (ex GST)</p> <p>Total project: \$24,255.00 (ex GST)</p> <p>Officer Recommendation: Support.</p> <p>Rugby Club have two fields and have goal posts that require replacement. This will complement other works that will hopefully upgrade facilities to attract other levels of rugby union.</p> <p>Committee Recommendation: That Council endorse that \$12,127.50 (ex GST) is allocated to the Grafton Rugby Union Club for Replace Goal Posts at Hay Street Rugby Union Fields, South Grafton.</p> <p>Moved: B Burton Seconded: M Woodward CARRIED</p>	Delegate	Report recommendation to Council.	RP

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
9.04	<p><u>2022/23 (Round 2) Sports Committee Funding</u> <u>Rushforth Park Towns Club - Fencing Field 3</u> Funding request: \$3,894.13 (ex GST) Total project: \$7,788.25 (ex GST) Officer Recommendation: Support. The fencing is required for the safety of junior players and will separate the junior fields and field three. The main field fence will also be relocated as per the masterplan. Committee Recommendation: That Council endorse that \$3,894.13 (ex GST) is allocated to the Rushforth Park Towns Club for Fencing Field 3 at Rushforth Park, South Grafton. Moved: M Woodward Seconded: M Collins CARRIED</p>	Delegate	Report recommendation to Council.	RP
9.05	<p><u>2023/24 (Round 2) Sports Committee Funding</u> Online applications for 2023/24 (Round 2) Sports Committee Funding are now open through the Smarty grants system. 2023/24 Round 2 Funding Available: \$23,978.37 (subject to approval of 2023/24 Round 1 applications) Open: Monday 13 November 2023 Close: Monday 29 January 2024 Funding guidelines and additional information is available on Council’s webpage: https://www.clarence.nsw.gov.au/Council/Governance-and-transparency/Committees/Advisory-Committees/Clarence-and-Lower-Clarence-Sports-Advisory-Committees</p>	Rachelle Passmore	Email committee members to inform 2023/24 (Round 2) Sports Committee Funding is OPEN.	RP

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
9.06	<p><u>Sport Priority Needs Program</u></p> <p>Council was successful with an application to the NSW Office of Sport through the <i>Sport Priority Needs Program</i> to deliver drainage and asset improvements at the following sporting facilities:</p> <ol style="list-style-type: none"> 1. \$499,796 – Rushforth Park, South Grafton 2. \$384,935 – Barnier Park, Junction Hill 3. \$100,596 – Yamba Sports Complex, rugby league field 4. \$283,798 – Hawthorne Rodeo Park <p>A report will go to the November Council meeting for acceptance of the tender submission to complete all four projects.</p>	Rachelle Passmore	For information.	RP
10	<p>General business</p> <p>General Business to be limited to an update of sports club / association business only.</p> <p>All operational items to be directed to Council via (02) 6643 0200 or council@clarence.nsw.gov.au</p>			
	<p>Grafton Netball– Had visitors during Jacaranda and they think the Grafton courts are the best in the whole North Coast. Tourists were taking photos of the courts due being purple. The fast five competition is going well, men’s, mixed, ladies, primary teams.</p> <p>Clarence Valley BMX – Coming to end of the season. Three of top female riders headed to the NSW State Titles and brought home titles with Tahlia Marsh winning the State Champion in Pro Women and 17-24 Women.</p> <p>Grafton Dragonboat – Attending a regatta in Kempsey this weekend and running their own regatta in March. Thank you to CVC for fixing the entry to the shed at Corcoran Park. Some of the fill got washed away in the storm the other day.</p> <p>Junction Hill Tennis – Going well, juniors are busy and night competition for adults going well. Pickleball is going off, playing two nights a week and holding a tournament in a few weeks. Need to get the hard courts fixed up again. Can still use courts but they are not looking pretty. Some juniors went to state.</p> <p>Rushforth Park Town Clubs – In the off season, sick of vandals, have had old amenity building/store shed broken into and all copper pips stolen.</p> <p>Coutts Cougars Football Club – Middle of off season. The Club had a successful year and presentation night. Looking forward to next year.</p>			

Item	Discussion/Comments	Reporting Officer	Actions	Action Officer
	<p>Hawthorne Park Equestrian Park User Group – Stockhorse National Show was held in October – There were lots of people attended and over 100 kids competed over the five days. Using the arena lights and they are wanting to come back again.</p> <p>Hawthorne Park Leasee – Going well and ground is green at the moment.</p> <p>Ulmarra Showground - Upgrading waterlines at Small Park, Ulmarra. Could Council please consider spraying the weeds in the yards at Small Park after the rain.</p> <p>Grafton Supa Oldies Soccer – Into summer season, grounds were dust bowl but recovering now. Team numbers are getting better.</p> <p>Grafton Rugby Union - Had a good year on and off the field, numbers have increased. Have received a large grant to replace lights on both fields and build a female amenities and storage shed along field 2. Hoping to have both projects and the goal post’s completed by next season.</p> <p>Grafton Basketball Association – Very busy at the moment, Junior numbers have increased 300%. Currently playing representative games and had 2 u14s teams play each other in Div 2 finals. U16s and U18s play this weekend, senior men are having a tough year. Held the Jacaranda Basketball Carnival in October, ran over 3 days and went well. Just invited North Coast Basketball to run the Aussie Hoops programs and have sessions with rep teams and also go into schools to hopefully increase rep player numbers. Grafton High have come on board to help with rep training. Getting court time at PCYC is difficult with pickleball and indoor hockey taking up a lot of time on the courts. Deb Novak advised that the old gaol has a pretty good basketball court in it – contact Richie Williamson regarding how to enquire about that.</p> <p>Andrew Adams (Office of Sport) advised that they are doing a 3 on 3 basketball comp with PCYC too.</p> <p>Grafton Rowing Club – Have had a patchy last four years, very few regattas and had to cancel one last week due to lack of nominations. Looking forward to the December regatta, have had a come and try day with 30 people attend. Waiting for DA approval to then put tenders out for the building. Hopefully they can apply for extra funding due to increase in costs. The outdoor work will be completed first. Washout Infront of the shed is causing havoc.</p> <p>Sth Grafton Ex Serviceman’s Motorcycle Club – Going well, have gotten through 4 rounds of club racing and will be now be running a fifth round of racing. Have had a couple of club member do well recently. Also held the Jacaranda Dirt Drags to coincide with the Jacaranda Festival.</p> <p>Coutts Crossing Recreation Inc - All clubs are all endeavouring to re-engage the community and the Cricket Club is looking at some grants to repair the practice nets and possibly create another field at Coutts Crossing to pay on. Tennis is doing really well also. Squash has been a difficult one to get back.</p>			
11	<p>Time, date and venue of next meeting: Monday 5 February, 2023 – Prince Street Council Chambers, Grafton</p>			<p>2024 Bookings made 5 February 6 May</p>
Meeting closed:	Closed 5.25 pm			

ITEM 07.23.248 BUDGET VARIATION - GLENREAGH WATER TREATMENT PLANT

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Water/Sewer Operations, Andrew Potter	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	Nil	

SUMMARY

This report advises that a budget variation of \$145,454.54 (excl GST) is required to fund the remaining 23/24 FY hire of the water filtration equipment at the village of Glenreagh. The hired equipment is required to provide a drinking water supply that meets Council's Drinking Water Management System (DWMS) until the permanent Water Treatment Plant can be constructed. An annual operations and maintenance budget variation of \$109,090.90 (excl GST) is also required for the remainder of the 23/24 FY.

OFFICER RECOMMENDATION

That

1. Council note a budget variation to financial project PJ 902055 (Water Treatment Plant Operation Expenses) of \$280,000 (including GST) is to be funded from the Water Fund Reserve for the hire, operation, and maintenance of Water Filtration equipment for the Glenreagh Village
2. the variation be reflected in the Q2 Quarterly Budget Review Statement (QBRs).

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

To facilitate the removal of the Boiled Water Alert and to maintain compliance with Council's DWMS additional hired treatment equipment is required until the permanent Water Treatment Plant can be constructed.

The new hired filtration system will include chemical dosing to allow coagulation of the fine particles, a clarifier tank, glass filtration media and pressure booster pumps. The new hired filtration system is automated and remotely monitored. The hired equipment provides a greater level of water treatment including the removal of solids known as filter backwash, the backwash material must be disposed of to sewer and as Glenreagh is an unsewered village the backwash material will need to be transported to the Clarenza STP. The increased level of water treatment will also require additional staff time to undertake the associated operations and maintenance tasks.

BACKGROUND

The village of Glenreagh was placed on a Boiled Water Alert on 11 October 2023 due to the turbidity (suspended solids) exceeding the "Critical Control Point" (CCP) limit of 2NTU. The previously hired filtration system could not remove the very fine material in the water sourced from the Shannon Creek Dam. The supply of water from the Shannon Creek Dam came into effect as a result of the observed flow rate at the Nymboida River dropping below the permissible extraction/license limits.

COUNCIL IMPLICATIONS**Budget/Financial**

The budget variation will be funded from the Water Fund Reserve,

Asset Management

N/A

Policy and Regulation

DWMS

Consultation

Finance Section

Legal and Risk Management

The hire is initially for 3 months with a further monthly hire option

Climate Change

N/A

ITEM 07.23.249 ABORIGINAL COMMUNITIES SEWER AND WATER PROGRAM - MALABUGILMAH DECOMMISSION DISUSED SEWERAGE OXIDATION PONDS.

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Water/Sewer Operations, Andrew Potter	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Confirmation from DPE Water of In Principle funding for Malabugilmah Oxidation Pond Decommissioning ↓	

SUMMARY

This report is seeking Council's delegation to the General Manager to accept and award a single invitation tender for the decommissioning of the disused sewerage oxidation ponds at the Aboriginal community of Malabugilmah.

OFFICER RECOMMENDATION

That Council

1. accepts that due to the need for continuity of sewer services to the Malabugilmah community and the requirement for concurrence from the Local Aboriginal Land Council for undertaking the work, extenuating circumstances exist under Section 55 of the Local Government Act that a satisfactory result would not be achieved by inviting tenders for undertaking the disused sewerage oxidation ponds at the Aboriginal community of Malabugilmah.
2. delegate authority to the General Manager to accept the proposal from Ecotechnology Australia Pty Ltd to undertake the Malabugilmah oxidation ponds decommissioning, subject to funding for the project being approved by the Aboriginal Communities Sewer and Water Program steering committee.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

Council operates sewer and water services to the Aboriginal Community of Malabugilmah with funding administered by the Department of Planning and Environment – Water (DPE – Water). Ecotechnology Australia Pty Ltd (Ecoteam) operate the water and sewer system at Malabugilmah under contract to Council, and were requested to provide a proposal to decommission the disused sewerage oxidation ponds.

The draft proposal from Ecoteam exceeds the amount stipulated in Section 55 of the Local Government Act for calling of Tenders (\$250,000 including GST); however, Section 55(3)(i) provides the following exemption to calling Tenders:

a contract where, because of extenuating circumstances, remoteness of locality or the unavailability of competitive or reliable tenderers, a council decides by resolution (which states the reasons for the decision) that a satisfactory result would not be achieved by inviting tenders

It is considered that the following extenuating circumstances exist for the Malabugilmah Aboriginal community Oxidation Pond decommissioning:

- Ecoteam is currently engaged by Council under Contract 21/10 awarded in June 2021 to undertake the operation of the Malabugilmah sewerage system
- The Malabugilmah sewerage system is owned by the Malabugilmah Local Aboriginal Land Council (LALC). The owner has previously advised that, as the system is located on their property, they also have a concurrence role. It is therefore essential that the contractor have a good working relationship with the owner and be experienced with working in Aboriginal Communities. Ecoteam has established an excellent working relationship with the owner and, as they are currently undertaking the operation of the system, already have the owner's concurrence,

- The Community is relatively remote. As Ecoteam are able to absorb some travelling costs in their current services contract, it is considered unlikely that calling Tenders would result in significant cost savings compared with the Ecoteam proposal,
- DPE-Water has given in principle approval to engaging Ecoteam, subject to finalising some details (refer attachment), and
- There is a need to ensure continuity of sewer services to the Community during the works. Council does not currently have resources to manage a separate contractor undertaking the installation of the remote Malabugilmah project. Council and DPE-Water have assessed Ecoteam's draft works proposal and consider it offers value for money but as noted above some details are still to be finalised.

As the next Council meeting is not until February 2024, and DPE Water is hoping the works will commence in January 2024 (subject to the finalisation of the Ecoteam proposal), it is recommended that the authority to award the engagement be delegated to the General Manager, subject to DPE Water confirming funding.

Directors of Ecotechnology Australia Pty Ltd are Keith and Lise Bolton.

BACKGROUND

In July 2008, the NSW State Government commenced a program to improve the standard of water supply and sewerage services in selected Aboriginal Communities. The program is jointly funded by the State and the NSW Aboriginal Land Council, and the parties agreed to commit \$200 million over a 25 year period. Under the program, Clarence Valley Council has been providing sewer and water services to the Malabugilmah Community since 2013 using contractor Ecoteam.

COUNCIL IMPLICATIONS

Budget/Financial

The Aboriginal Communities Sewer and Water program aims to be "cost neutral" for Council, with DPE - Water reimbursing Council's costs plus a 10% management fee for Council on the Contractor's costs. To date the management fee has covered Council's costs.

The Aboriginal Communities Sewer and Water Program steering committee has provided "in principle" approval for this project as per the email attached.

Asset Management

Ownership of Malabugilmah sewer and water assets remain with the LALC.

Policy and Regulation

Under Section 55(3)(i) of the Local Government Act Council can engage Ecoteam without calling Tenders, subject to the resolution indicating the reasons why a satisfactory result would not be achieved by inviting tenders. The local supply provisions of the Procurement Policy were assessed by the Project Manager as not being relevant due to the specialist nature of the goods/services being sourced by the tender.

Consultation

DPE-Water (see attached concurrence)

Legal and Risk Management

Funding for this project has been approved "in principle", by the Aboriginal Communities Sewer and Water Program steering committee. The engagement would not be awarded until funding is confirmed.

Climate Change

N/A

Greg Mashiah

From: Vince Keogh [REDACTED]
Sent: Friday, 8 December 2023 10:01 AM
To: Hogan Gleeson; Greg Mashiah; Cliff Dredge; Andrew Potter
Cc: Tom Attwood; Keith Bolton; Shaun Hill; Warren Fuller; Karlene Panko
Subject: RE: 23190 - Malabugilmah Oxidation ponds decommissioning.

Thanks Hogan,

Just confirming, the work is approved, pending final details etc

Not sure now if we explicitly passed this on

Vince Keogh

Manager
Aboriginal Communities Water and Sewerage Program (ACWSP)
DPE Water
Department of Planning and Environment

[REDACTED]

ITEM 07.23.250 ULMARRA SEWER INVESTIGATION

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Water Cycle, Greg Mashiah	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Ulmarra Sewer Investigation Report (Separate Cover) ↗	

SUMMARY

At its meeting of 26 September 2023 Council resolved to defer consideration of the Ulmarra Sewerage Investigation report pending a presentation by the independent report authors, Public Works Advisory. The investigation report has been updated to respond to questions and comments raised at the Councillor workshop of 10 October 2023.

OFFICER RECOMMENDATION

That Council note the updated Ulmarra Sewer Investigation report.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

The Councillor workshop requested that further investigation be undertaken into the option of a “standalone” Sewage Treatment Plant (STP) servicing Ulmarra. Both the Capital and annual operational cost of a standalone STP option is higher than the option of constructing a pump station to transfer raw sewage to Clarenza STP. The updated report has also addressed other questions and comments raised in the Councillor workshop.

An alternative Motion to the officer’s recommendation is proposed as follows should Council wish to further investigate sewerage Ulmarra:

That Council:

1. Place the Ulmarra Sewerage Investigation on public exhibition for 28 days, and
2. Undertake a further survey of Ulmarra property owners to determine:
 - a) whether property owners wish reticulated sewerage to proceed, and
 - b) for those who wish reticulated sewerage to proceed, how much they are prepared to contribute towards the cost of sewerage Ulmarra.

This alternative motion proposes a further survey of property owners as several comments in responses to the previous survey undertaken in June/July 2022 indicated that the respondent’s support for reticulated sewerage would depend on the cost to property owners. Residents of the two most recently sewered towns in the Clarence Valley (Lawrence and Iluka) paid an annual sewer investigation charge commencing on 1 July 1998 which continued until the towns were sewered in 2009/10 and 2015/16 respectively.

BACKGROUND

In June/July 2022 surveys were mailed to 209 Ulmarra property owners who would be serviced by a sewerage scheme seeking their feedback on possible reticulated sewerage. A total of 114 survey responses were received, which represents 54.5% of property owners. The survey result were:

- 39 (18.7% of properties) indicated they would like Council to examine options for sewerage Ulmarra,
- 29 (13.9% of properties) indicated that they would like Council to examine options for sewerage Ulmarra if they did not have to pay a contribution towards the capital cost of the scheme,
- 46 (22.0% of properties) indicated they did not wish Council to investigate sewerage Ulmarra, and
- 95 (45.4% of properties) did not submit a response.

Council considered the survey at its meeting of 27 September 2022 and resolved (Resolution 07.22.219) to:

Engage a suitable qualified independent contractor to carry out investigation of all options for sewerage Ulmarra, including existing sites, potential new sites and possible site specific units to facilitate water reuse options and any other innovative options not already considered.

COUNCIL IMPLICATIONS

Budget/Financial

As outlined in the report to the September Council meeting, Ulmarra is not currently included in the list of villages assessed by the State Government under the Safe and Secure Water Program (SSWP). While an application to include Ulmarra in the SSWP was submitted on 2 September 2022, at the time of writing this report advice on its prioritisation is yet to be received; however, under the SSWP guidelines the maximum risk rating for Ulmarra will be "3" and financial assistance is currently only available for projects that attract a risk rating of "5". Were Council to proceed with further investigation (and possible future construction) of Ulmarra sewer, the full cost would be borne by the sewer fund. As Ulmarra is an unsewered village, its property owners do not currently contribute to the sewer fund.

Expenditure to date is approximately \$60,000. There is nil additional expenditure if the officer's recommendation is adopted. The cost of public exhibition and survey as per the alternative motion would be less than \$1000.

Asset Management

N/A

Policy and Regulation

At its meeting of 21 February 2012 Council resolved (Resolution 13.002/12):

In the financial year following the commencement of reticulated sewerage investigations, a "sewerage investigation charge" be levied on villages which are being investigated.

Were Council to undertake further investigation then in accordance with this current policy position as set by Council resolution, an investigation charge would be levied from the following financial year.

Consultation

Were Council to resolve the alternative motion, a community engagement plan to survey the community would be developed.

Legal and Risk Management

N/A

Climate Change

The investigation includes consideration of climate change impacts and, were sewerage of Ulmarra to proceed, proposes all sewer electrical components be above the 1% AEP (RCP4.5) flood level plus 500mm freeboard. This design standard is more conservative than other Northern Rivers councils who have adopted a design standard of 500mm above the current 1% AEP flood level. As plumbing fixtures in many Ulmarra properties are below flood level, were Ulmarra to be sewerage it is likely the sewerage system would be unable to operate during floods.

ITEM 07.23.251 SEWER MAIN REHABILITATION FY23-24 REQUEST FOR TENDER 22/61

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Water/Sewer Operations, Andrew Potter	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	Nil	

SUMMARY

This report is seeking Council's delegation to the General Manager to accept open tenders for the Sewer Main Rehabilitation RFT 22/61.

Tender closed on 10 October and the tender evaluation process will not be completed by the December ordinary council meeting. As the next Council meeting is scheduled in February 2024 it is recommended that the General Manager be delegated authority to award the tender.

OFFICER RECOMMENDATION

That

1. under Section 377 of the Local Government Act, delegate to the General Manager to accept tenders for the Sewer Main Rehabilitation RFT 22/61.
2. the outcome of the tender be reported to the February 2024 ordinary meeting.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

Tender RFT21/61 closed on the 10 October and the tender evaluation process will not be completed by the December OCM. As the next Council meeting is not scheduled until February 2024 it is recommended that the General Manager be delegated authority to award the tender.

This tender will allow for Closed Circuit TV inspections (CCTV) and Relining of 3,100 metres of sewer main ranging from 150mm to 400mm in diameter in the Grafton, South Grafton, Maclean and Yamba areas.

Also included in this tender is an option for the cleaning and CCTV of Stormwater pipes in the Yamba catchment area.

BACKGROUND

Section 377 of the Local Government Act permits Council to delegate awarding of tenders other than providing services which are currently provided by members of staff of the Council.

COUNCIL IMPLICATIONS**Budget/Financial**

The 2023/24 Operational Plan has a budget of \$1.5 million for the provision of Sewer Main Rehabilitation works.

Asset Management

This tender relates to the asset renewal of sewer mains.

Policy and Regulation

Local Government Act 1993

Consultation

N/A

Legal and Risk Management

Prolonging the tender award process may result in a price increase.

Climate Change

N/A

ITEM 07.23.252 TENDER 22/063 - PERIOD SUPPLY CONTRACT FOR SUPPLY OF PRESSURE SEWER SYSTEMS AND ASSOCIATED SERVICES

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Water Cycle, Greg Mashiah	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	A. Tender 22/63 - Tender Evaluation Committee Report (Confidential)	

SUMMARY

Council, called Open Tenders on 26 October for a Period Supply Contract for the supply of Pressure Sewer Systems and Associated Services which closed on 20 November 2023. It is recommended that a Panel of Suppliers be established which comprises Aquatec Fluid Systems Pty Ltd and Enviro One Services, with the General Manager being given delegated authority to add Beck Water Pty Ltd to the panel of suppliers if operational experience with the offered unit indicates it is advantageous to Council.

OFFICER RECOMMENDATION

That

1. a Panel of Suppliers be established under the contract terms and conditions of Tender 22/063.
2. the Panel of Suppliers comprise Aquatec Fluid Systems Pty Ltd and Enviro One Services & Installations Pty Ltd.
3. Council authorise the General Manager to add Beck Water Pty Ltd to the panel of suppliers if further operational experience with the offered unit indicates it is advantageous to Council.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

Three (3) Tenders were received from Aquatec Fluid Systems Pty Ltd, Enviro One Services & Installations Pty Ltd and Beck Water Pty Ltd. Beck Water Pty Ltd telephoned the contact officer at the closing date and time to advise that they had been unable to successfully upload their tender to the Tenderlink website and they subsequently emailed their tender directly to the Contact officer.

Information from the TenderLink portal confirmed that Beck Water Pty had commenced uploading their tender prior to the closing date and time but that the upload was not successfully completed. The Tender Evaluation Committee (TEC) considered that the Tender from Beck Water could be accepted under Clause 177(4) of the Regulation, which provides that Council must consider a Tender which has been lodged with a recognized delivery agency prior to the closing date and time of tenders.

Tenders were assessed by a TEC comprising Clarence Valley staff using a Price:Non-Price criteria of 60%/40%. A copy of the TEC report is included in the confidential attachment. While a minimum annual purchase cannot be guaranteed, the tender documentation indicated that based on historic development it is anticipated a minimum of 30 pump units per year would be purchased by Clarence Valley Council. The actual number of units purchased in any year will primarily depend on the rate of development in towns where pressure sewer systems are specified (Lawrence, Iluka and West Yamba and over the term of the contract possibly James Creek and Gulmarrad).

The TEC considers, having regards to all the circumstances, that it is most advantageous to Council to establish a panel of suppliers under the contract terms and conditions, with Aquatec Fluid Systems Pty Ltd and Enviro One Services & Installations Pty Ltd being the panel members. Enviro One Services & Installations Pty Ltd Council are offering the Environment One (E-One) pump units, which have been mainly installed in Iluka and Lawrence and Aquatec Units have been mainly installed in Yamba. There is limited operational experience with the Zoeller pump unit being offered by Beck Water. It is further recommended

that the General Manager be given delegated authority to add Beck Water Pty Ltd to the panel of suppliers, should operational experience with the offered unit indicate it is advantageous to Council.

BACKGROUND

Council's five (5) year period supply contract for pressure sewerage systems (Contract 18/012) expires on 31 December 2023. As annual expenditure on pressure sewerage systems over the next 5 years may exceed the \$250,000 (including GST) tendering threshold under the *Local Government (General) Regulation*, fresh supply tenders were called. While this Tender was called and coordinated by Clarence Valley Council, the tender documents provide for other Councils to purchase under the Tender. Under Section 377 of the *Local Government Act* each Council needs to separately consider and award Tenders.

COUNCIL IMPLICATIONS

Budget/Financial

The tendered rates for the recommended panel suppliers are within 10% of the pre-tender estimate. The form of Tender used for this Contract permits the Tender to request price increases of up to 10% (cumulative) in the first two years and an additional increase of up to 5% in each additional year, or price reductions by any amount. The competition provided through a panel of suppliers will ensure that any price changes are market driven.

Asset Management

The pressure sewer units installed in Council operated sewerage systems become a Council asset once installed. Some Mobile Home Estate (MHE) developers are installing pressure sewer systems within the estates and while the MHE developers can purchase the units under Council's period supply contract, the ownership and operation of those units remain with the developer.

Policy and Legislation

The tendering process followed is consistent with the requirements of the *Local Government Act* and *Local Government (General) Regulation*. The local supply provisions of Council's *Sustainable Procurement Policy – Supporting Local Business* policy were assessed by the Manager Technical Services as not being relevant due to the specialist nature of the goods being sourced by the tender.

Consultation

Other Northern Rivers and Mid North Coast Councils were asked if they wished to be possible purchasers under the period supply contract and those Councils which indicated they wished to be included were nominated in the tender documents. The arrangements for purchasing for other Councils are between those Councils and the Tenderers.

Legal and Risk Management

A panel of suppliers was considered the best approach to manage possible risks associated with a single supplier.

Climate Change

N/A

ITEM 07.23.253 DISASTER RECOVERY FUNDING ARRANGEMENTS (DRFA) - OLD GLEN INNES SLIP REMEDIATION TENDER

Meeting	Council	19 December 2023
Directorate	Works & Civil	
Prepared by	Manager Civil Services, Devin Simpson	
Reviewed by	Director Works & Civil, Jamie Fleeting	
Attachments	Nil	

SUMMARY

This report is seeking Council's delegation to the General Manager to accept open tenders for the restoration of landslips on Old Glen Innes Rd following the February/March 2022 floods (AGRN1012).

To meet the current requirements of the Disaster Recovery Funding Arrangements (DRFA) all Essential Public Asset Restoration Work (EPARW) submissions must be approved by TfNSW as the administering authority by 31 December 2023. To meet this timeframe, the tenders will close on 15 December which will enable the market response process within the DRFA to determine funding approval from TfNSW by the end of December.

Subject to the above process being completed a funding deed will be executed by Council in January which will enable the tender to be awarded and planning for permanent restoration works to commence.

OFFICER RECOMMENDATION

That Council under Section 377 of the Local Government Act, delegate authority to the General Manager to accept tenders for the landslip remediation on Old Glen Innes Road funded under the DRFA.

LINKAGE TO OUR COMMUNITY PLAN

Theme Infrastructure

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

KEY ISSUES

Currently there is a recovery forecast of \$3.4bn with an additional \$3.4bn of Capital works to be delivered in the Northern Rivers Region as seen in table 1. below:

Table 1. Regional Works forecast.

Total Value of Works (and project count) by Project Type and Asset Class					
Infrastructure Asset Class	Recovery	Business as Usual	Unfunded	Future Disasters	Total
⊕ Buildings	\$403.1M (158)	\$1.7bn (196)	\$35.5M (12)	\$13.4M (2)	\$2.1bn (368)
⊕ Future Disasters		\$107.0M (2)		\$457.3M (11)	\$564.3M (13)
⊕ Other	\$120.1M (147)	\$255.3M (487)	\$349.8M (76)	\$40.3M (21)	\$765.6M (731)
⊕ Roads, bridges, transport	\$2.7bn (1255)	\$893.5M (856)	\$202.8M (39)	\$10.0M (2)	\$3.8bn (2152)
⊕ Water & Waste Water	\$194.0M (82)	\$443.0M (705)	\$123.6M (17)		\$760.6M (804)
Total	\$3.4bn (1642)	\$3.4bn (2246)	\$711.8M (144)	\$521.0M (36)	\$8.0bn (4068)

Forecast provided by the Reconstruction Authority

Due to the significant volume of works to be delivered the National Emergency Management Agency (NEMA) and the commonwealth government previously provided all councils impacted by AGRN1012 with an extension of time to submit EPARW applications to TfNSW by 31 December 2023.

Subsequent requests have been submitted through multiple agencies seeking an additional extension of time through to the end of this financial year, however this has yet to be approved and all applications must be submitted and approved by 31 December 2023.

Landslip remediation contributes to a large percentage of the recovery works in the region which has put a significant strain on Geotechnical Engineers and specialist contractors able to complete this type of work. As a result, there has been significant variability in the market, making it difficult to establish an approved funding limit with TfNSW by means of a cost estimation. To mitigate the financial risk for Council a Design and Construct landslip tender package has been released. This will enable the market to establish the price in which a funding value can be determined by TfNSW.

BACKGROUND

The Australian Government's Disaster Recovery Funding Arrangements (DRFA) provide a mechanism for the Australian Government to assist States and Territories in meeting the costs of disaster relief and recovery.

Following AGRN1012 Old Glen Innes Road experienced over 65 landslips resulting in prolonged road closures and broad disruption across the area.

These landslips have all been reviewed and inspected by geotechnical engineers with a report identifying remediation options to restore the primary function of this asset. As a result, an application was prepared for TfNSW and a total of 45 minor landslips with 15 major slips approved as eligible for funding under the DRFA. This approval has enabled the preparation and release of the landslip tender to establish the final funding deed. The minor slips require a mix of treatments which include:

- Downslope reconstruction
- Upslope scaling of loose material.
- Revegetation
- Road Reconstruction

The 15 major defects require engineering design solutions to be provided by the contractor. Examples of major and minor defects are provided in the figures below.



Figure 1: Minor defect above requiring upslope scaling and removal of loose material



Figure 2: Major defect above. Landslip impacting travel lane, requires engineered solution for restoration.

COUNCIL IMPLICATIONS

Budget/Financial

The tender is fully funded as eligible projects through the DRFA noting that no tender will be awarded without an approved funding deed.

Asset Management

Restoration of the road formation is a non depreciable asset.

Policy and Regulation

Local Government Act and Local Government (Regulation) 2021

Consultation

NIL

Legal and Risk Management

Council is required to seek tenders in accordance with the Local Government Regulations for any value over \$250,000. The project will exceed this threshold.

Under S377 of the Local Government Act Council may delegate to the general manager the function of accepting tenders for services, where those services are not currently provided by council staff.

Climate Change

Due to the nature and location of Old GI Rd there is an ongoing risk of disruption to the function of this asset due to the increasing frequency of natural disasters.

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. 08.23.010 Former Grafton Gaol - 10A(2) (d(i)) *The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it*

ITEM 08.23.010 FORMER GRAFTON GAOL

Meeting	Council	19 December 2023
Directorate	General Manager	
Prepared by	General Manager, Laura Black	
Reviewed by	General Manager, Laura Black	
Attachments	Nil	
CONFIDENTIAL	<p><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</i></p> <p><i>10A(2) (d(i)) The report contains commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it</i></p>	

9. QUESTIONS WITH NOTICE

Nil

10. LATE ITEMS OF BUSINESS AND MATTERS ARISING

11. CLOSE OF ORDINARY MEETING