

Griffith City Council Annual Report 2022/23





Acknowledgement of Country

Griffith City Council acknowledges the Wiradjuri people as the traditional owners and custodians of the land and waters, and their deep knowledge embedded within the Aboriginal community. Council further pays respect to the local Wiradjuri Elders, past, present and those emerging, for whom we acknowledge have responsibilities for the continuation of cultural, spiritual and educational practices of the local Wiradjuri people.

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Welcome to Griffith City Council's Annual Report for 2022-23

The Annual Report provides an overview of Council's
achievements, challenges and performance from
1 July 2022 to 30 June 2023



Section 1:
Introduction

Message from the Mayor and General Manager



We are delighted to present the Griffith City Council Annual Report for 2022/23, highlighting Council's remarkable achievements over the past 12 months.

The Griffith Local Government Area has witnessed a great deal of activity, most notably the opening of the Griffith Regional Sports Centre at Westend Oval. This outstanding facility features five new indoor basketball courts, bringing the total count to seven, and an additional seven outdoor netball courts. Moreover, the Centre is equipped with a synthetic hockey field, synthetic athletics track, grandstand, floodlighting and other essential infrastructure.

Numerous other significant projects have been successfully completed during the last year, including the Yambil Street upgrade (Stage 3), Kooyoo Street upgrade, installation of 48 new CCTV cameras in Banna Avenue and 19 in City Park, Railway Street Car Parks, flood pump and pipeline at Lake Wyangan, and the Olympic Street Bicycle Pump Track.

As we look ahead, the upcoming financial year promises a host of exciting projects and initiatives outlined in the 2022-2023 Operational Plan. These include:

- Griffith Southern Industrial Link Road
- Yambil Street Stage 4
- Griffin Green Housing Project
- Boorga Road & Dickie Road Sealing
- Mountain Bike Track
- Griffith Reservoir Refurbishments and Reservoir Mural
- Landfill Restoration

- Hanwood Flood Pump and Levee
- Collina Infrastructure
- Lake Wyangan Treatment of Blue-Green Algae and Infrastructure Works
- Memorial Gardens upgrade
- Hanwood Oval Amenities
- Yenda Oval Kiosk
- Yoogali Shared Pathway
- Cultural Precinct Masterplan
- New Cemetery Masterplan
- Yenda Masterplan.

We take great pride in the accomplishments of the past year and eagerly anticipate the completion of ongoing projects that will undoubtedly benefit our community. We extend our sincere appreciation to the organisations and levels of government that have made these services and initiatives possible.

Additionally, we gratefully acknowledge the valuable feedback and engagement from our community members, whose input has been instrumental in shaping Griffith City Council's decisions.

This year's achievements are a testament to the dedication and hard work of the entire Griffith City Council team, our community, and the numerous stakeholders we collaborate with daily. Through these partnerships and collective efforts, we remain committed to delivering on the objectives outlined in our Community Strategic Plan.

Regards,

Councillor Doug Curran and GM Brett Stonestreet

Purpose of this report

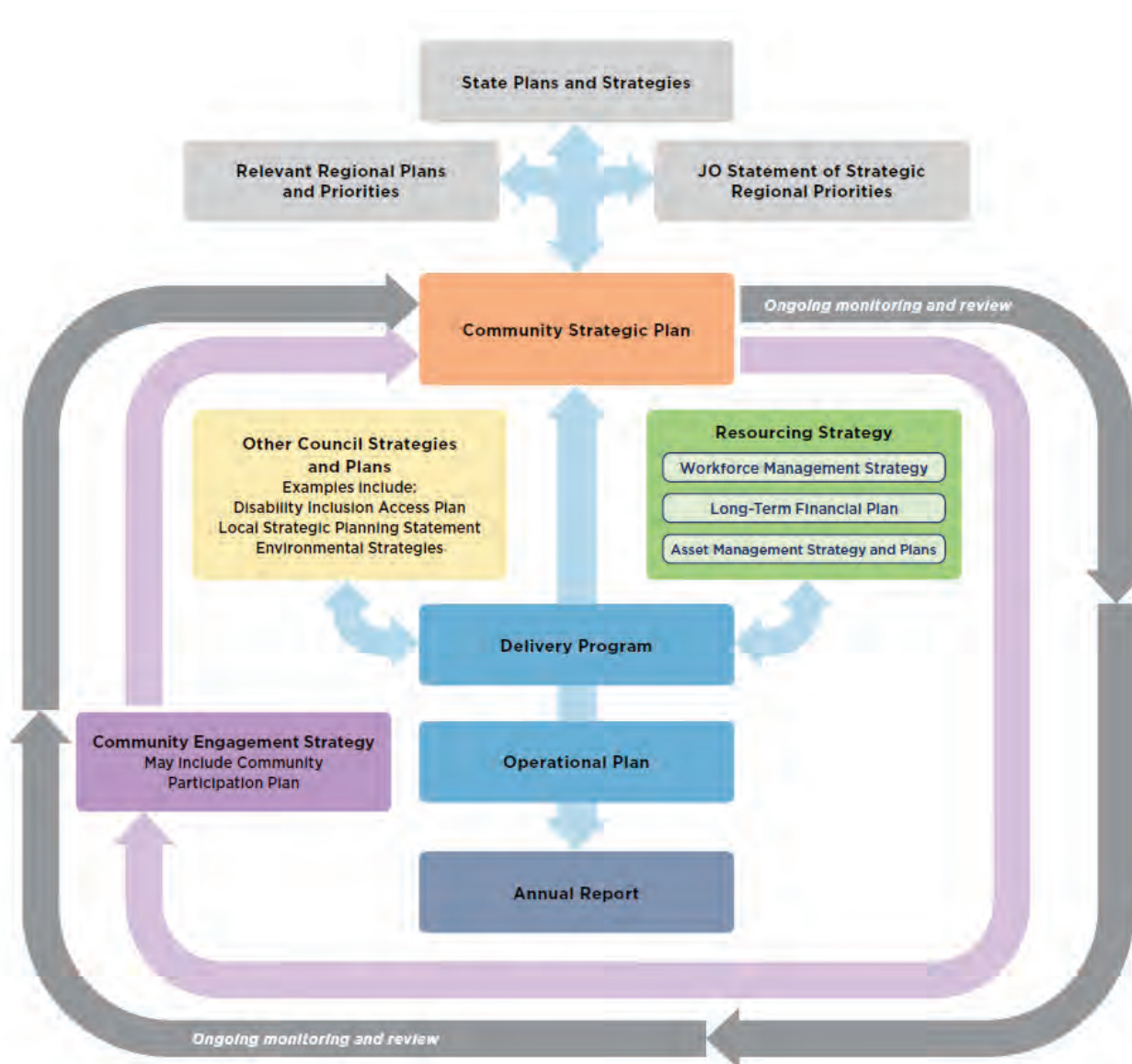
This report provides an overview of Council's operational and financial performance during the period 1 July 2022 to 30 June 2023. It focuses on Council's work and achievements in implementing the strategies detailed in our four-year Delivery Program and one-year Operational Plan.

These strategies and actions are developed by Council in response to the expectations of the community resulting from extensive community engagement expressed as objectives in the Community Strategic Plan. These objectives are grouped into four focus areas reflecting the priorities of our community. These are:

- Leadership
- Love the Lifestyle
- Growing our City, and
- Valuing our Environment.

The Annual Report showcases a variety of events, programs, services and projects that promote an inclusive, connected, innovative and thriving city that delivers on the needs and expectations of the local community.

This report also contains statutory reporting as prescribed by the Local Government Act 1993 and Local Government (General) Regulation 2021 as well as other legislation for which Council is required to report annually.



Community Vision

“Griffith is a thriving and innovative regional capital with a vibrant lifestyle and diverse economy. We embrace our community, heritage, culture and environment.”

The vision for Griffith is designed to encourage commitment to our future and a sense of common purpose and responsibility. This vision will be achieved through the implementation of the strategies based on the four core themes of our Community Strategic Plan. Those themes are:

- Leadership
- Loving our Lifestyle
- Growing our City
- Valuing our Environment

These themes are clearly interwoven and impact upon each other. They are the cornerstone for our community's progress and success. Overall, it is the people of our community that make us unique. It is important our vision contains quality of life, prosperity and connectivity.

Community Values

Our values underpin the direction we will take to achieve our community's vision. These same values will guide the way we work together as a community.

Trust

We will ensure decisions are based on clear evidence and information. Through this process Council will be answerable to the communities and the people of Griffith.

Liveable

We will take care that our growth and development is ecologically sustainable to provide for future generations.

Equity

We will ensure that services delivered to our community are appropriate, relevant and accessible. We will strive to improve everyone's ability to access new and existing services by developing ways to include those with a diverse range of needs.

Collaborative

We will actively involve the people of Griffith to contribute to planning the future of Griffith.

Communication

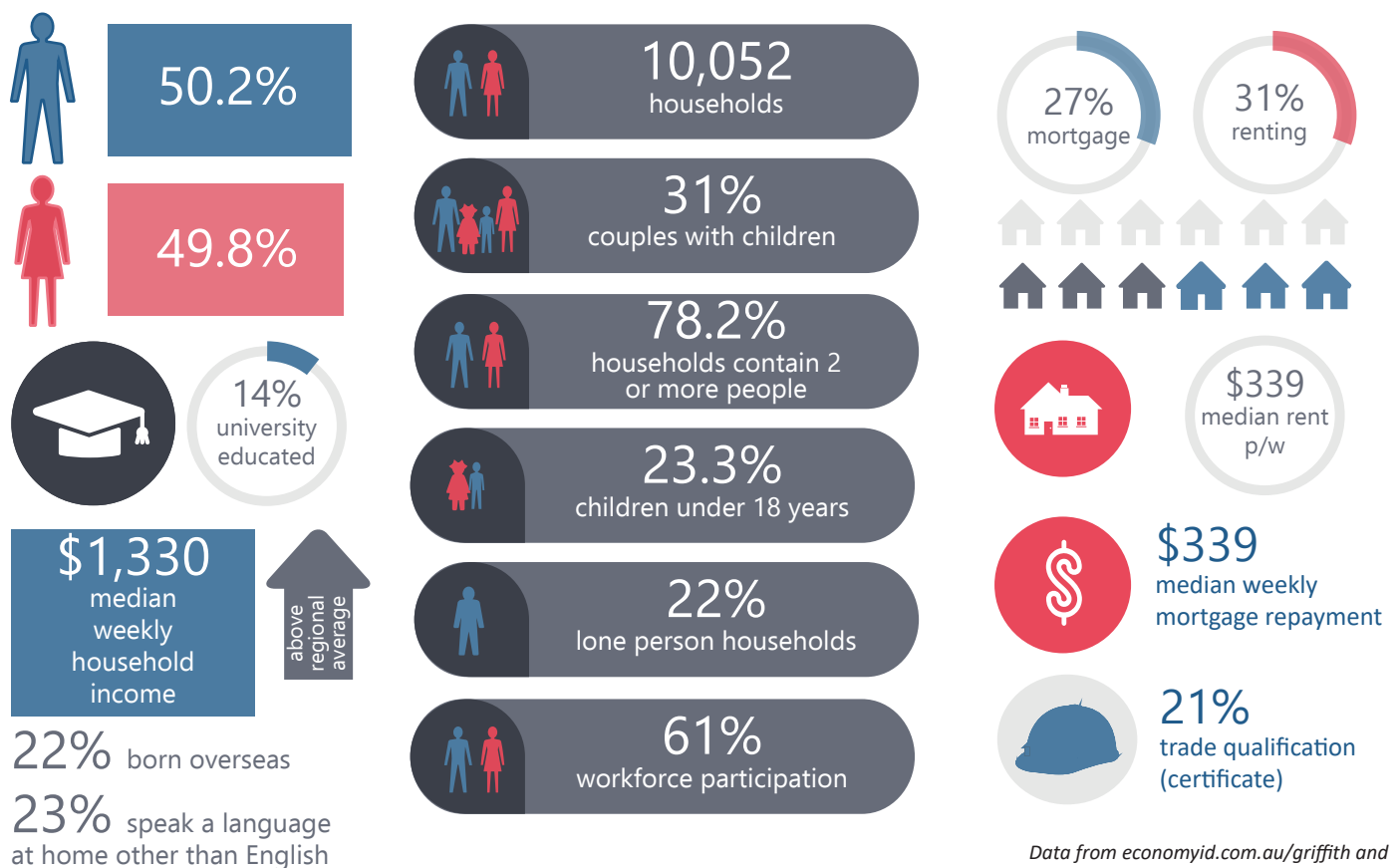
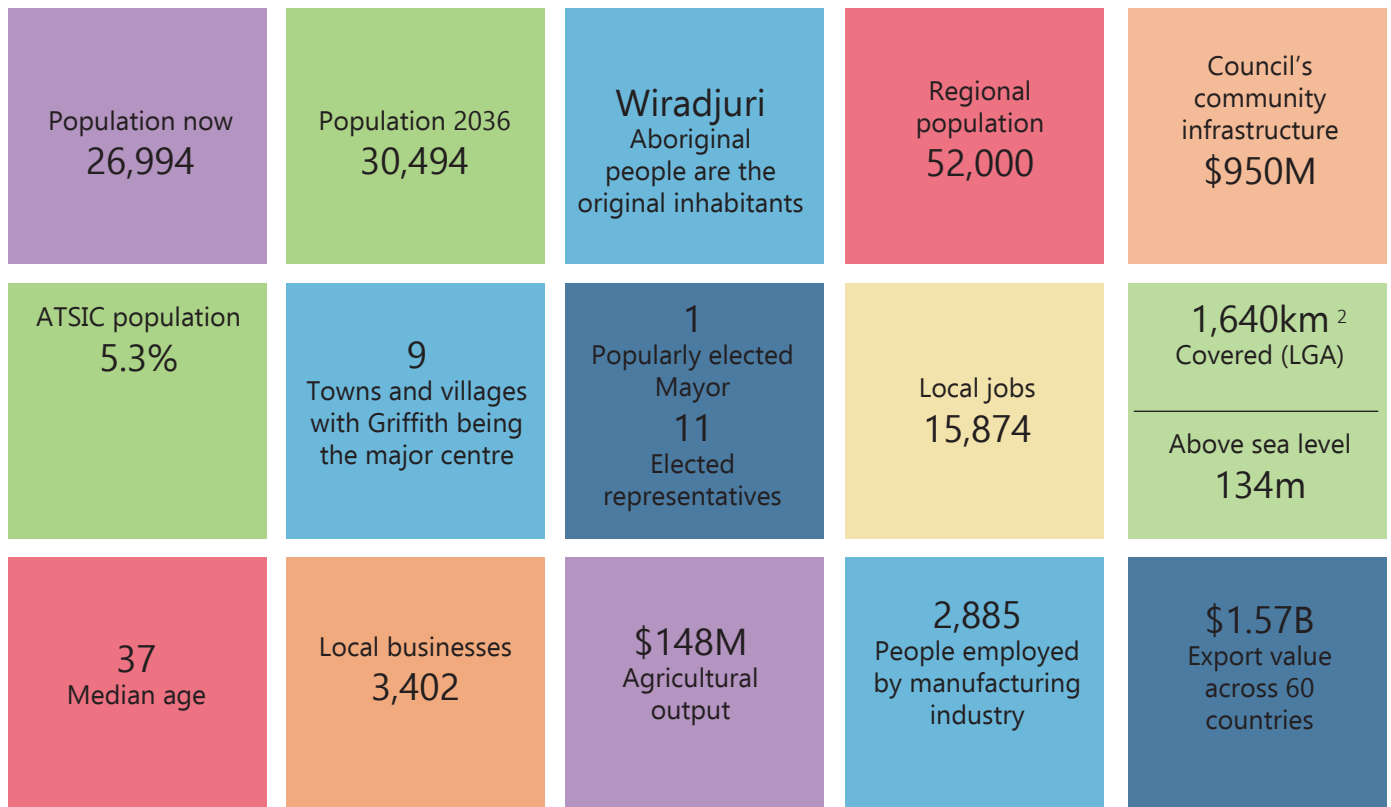
We will keep community members informed and seek their views on what we are doing.

Partnership

We will work together with the community and other partners in business and government to achieve our vision for Griffith.



Our Community



Data from economyid.com.au/griffith and communityid.com.au/griffith



Section 2: Our Organisation

Our Councillors 2022/23



Doug Curran

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Dino Zappacosta

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Organisation Structure



General Manager, Brett Stonestreet





Council delivers a wide range of day-to-day services to our local community - residents, businesses and visitors.

Business, Cultural & Financial Services

Department	Service	Strategies and Plans
Assets	<ul style="list-style-type: none"> • Asset Management • GIS • Security 	Asset Management Strategy
Facilities	<ul style="list-style-type: none"> • Griffith Regional Art Gallery • Griffith City Library • Griffith Regional Aquatic & Leisure Centre • Griffith Pioneer Park Museum • Griffith Regional Theatre • Griffith Regional Sports Centre 	Visit Griffith - Destination Tourism Plan Draft Pioneer Park Museum Masterplan
Finance	<ul style="list-style-type: none"> • Accounting and Financial Services • Accounts Payable & Receivable • Budget • Financial Operations & Planning • Grants Coordination • Investments • Purchasing & Procurement • Rates & Water Billing • Statutory Financial Reporting • Tax Compliance • Water Trading 	Long Term Financial Plan Delivery Program & Operational Plan Resourcing Strategy

Economic & Organisational Development

Department	Service	Strategies and Plans
Communications	<ul style="list-style-type: none"> • Communications • Media 	Community Engagement Strategy
Community Development	<ul style="list-style-type: none"> • Australia Day Event Management • Citizenship • Community Development Programs • Community Engagement, Communication, Liaison and Advocacy • Community Grants Program • Support and partner with local service agencies 	Disability Inclusion Action Plan (DIAP) Reconciliation Action Plan (RAP).

Economic Development	<ul style="list-style-type: none"> • Community Engagement, Communication, Liaison and Advocacy • Livability and land use • Promote investment opportunities • Support local business • Support skilled labour supply for Griffith • Support transport connectivity 	<p>Evolve Griffith – Economic Development Strategy</p> <p>Griffith Housing Strategy</p> <p>Western Riverina Economic Development Strategy</p>
Governance	<ul style="list-style-type: none"> • Code of Conduct • Community Engagement, Communication, Liaison and Advocacy • Council Committees • Council Meetings • Councillor Support - Elections, Induction, Professional Development • Delegations • GIPA Compliance & Access to Information • Governance & Administration • Integrated Planning and Reporting Framework • Internal Audit & ARIC Committee • Policy Management • Public Interest Disclosures • Statutory Reporting • Child Safety Framework 	<p>Community Strategic Plan 2022-2032</p> <p>Delivery Program & Operational Plan</p> <p>Resourcing Strategy</p> <p>Privacy Management Plan</p> <p>Information Guide</p> <p>Risk Management & Internal Audit Guidelines</p>
Human Resources	<ul style="list-style-type: none"> • Business Continuity Plan • Contractor Management • Disaster Recovery Plan • Industrial Relations • Insurance • Payroll • Performance Management • Recruitment • Risk Management Framework • Training • Vaccination programs • Volunteer Management • Well-being Programs • Work Health & Safety Framework • Workers Compensation • Workforce Planning 	<p>Workforce Management Plan</p> <p>Risk Management Plan</p> <p>Disaster Recovery Plan</p> <p>Risk Management & Internal Audit Guidelines</p>

Information Management	<ul style="list-style-type: none"> • Application Control - Electronic Document & Records Management System • Corporate Information Management • Legal Docs, Tenders & Contract Administration • Records Disaster Recovery Plan • Records Management Compliance • Records Management Training & Support • Records Risk Register 	GA39 State Records
Information (Technology) Services	<ul style="list-style-type: none"> • Application Control • Business Continuity Plan • Disaster Recovery Plan • Help Desk • Information Technology Management - Communications • Information Technology Management - Hardware • Information Technology Management - Software 	Essential 8 Cyber Security
Tourism	<ul style="list-style-type: none"> • Community Engagement, Communication, Liaison and Advocacy • Festival and Event Liaison and Coordination • Marketing and Promotion of Griffith and region • Tourism Product Development and Operator Liaison • Visitor Information Centre - Income and Promotion • Visitor Servicing 	Visit Griffith - Destination Tourism Plan Riverina Murray - Destination Management Plan

Infrastructure & Operations

Department	Service	Strategies and Plans
Depot	<ul style="list-style-type: none"> • Depot Operations • Fleet Management • Mechanical Workshop • Store 	Depot Master Plan
Parks & Gardens	<ul style="list-style-type: none"> • Cemetery Maintenance • Noxious Weed Management • Parks & Landscapes Maintenance • Sports Grounds Maintenance • Street Trees Maintenance 	Griffith Playground Strategy Cemetery and Crematorium Master Plan Plans of Management
Works	<ul style="list-style-type: none"> • Carparks • Cycleways and Footpaths • Drainage Maintenance and Construction • Emergency Planning and Management • Road Construction & Maintenance • Traffic Control • Transport for NSW Works 	Griffith Pedestrian & Bicycle Strategy Griffith Heavy Vehicle Strategy

Sustainable Development

Department	Service	Strategies and Plans
Airport	<ul style="list-style-type: none"> • Aerodrome Management • Aerodrome Operations 	Aerodrome Overland Flow Flood Study (2010) Aerodrome Overland Flow Floodplain Risk Management Study and Plan (2011) Aerodrome Manual
Building Certification	<ul style="list-style-type: none"> • Building Assessment • Building Maintenance • Construction Certification • Drainage Diagrams • Swimming Pool Registration & Compliance 	
Compliance	<ul style="list-style-type: none"> • Animal Control & Pound Operations • Overgrown Allotments, Litter Control, Noise Matters • Parking • Regulatory Control • RTA/DRIVES Compliance 	
Customer Service	<ul style="list-style-type: none"> • Customer Service 	Customer Service Charter

Environment and Health	<ul style="list-style-type: none"> • Environmental Compliance • Environmental Education • Environmental Planning • Environmental Services and Projects • Food & Skin Penetration Premises Services • Public Health Services and Compliance 	<p>Lake Wyangan and Catchment Management Strategy</p> <p>Onsite Sewage Management Strategy</p>
Planning and Compliance	<ul style="list-style-type: none"> • Crown Land Management • Development Assessment • Development Control • Land Use Planning and Controls • Planning and Environmental compliance • Planning Certificates • Property Services (Leases & Licences) • S.7.12 Planning • Strategic Planning • Subdivisions 	<p>Griffith Local Strategic Planning Statement</p> <p>Griffith Land Use Strategy</p> <p>Griffith Local Environmental Plan</p> <p>Griffith Housing Strategy</p> <p>Large Lot Residential Supply & Demand Analysis and Strategy</p> <p>Lake Wyangan Village Plan</p> <p>Griffith Residential Development Control Plan</p> <p>Griffith Community Participation Plan</p> <p>Sewerage Development Servicing Plan No. 1</p> <p>Water Supply Development Servicing Plan No. 1</p>
Urban Design and Strategy	<ul style="list-style-type: none"> • Project Design and Management • Strategy Development 	<p>CBD Strategy</p>

Utilities

Department	Service	Strategies and Plans
Quarry	<ul style="list-style-type: none"> • Management of the Quarry 	
Engineering Design & Approvals	<ul style="list-style-type: none"> • Project Design and Management • Strategy Development • Development Engineering • Floodplain Management • Survey, Design and Drafting • Traffic & Transport - Engineering • Traffic & Transport - Planning • Traffic & Transport - Road Safety & Education 	Griffith Heavy Vehicle Strategy
Waste Services	<ul style="list-style-type: none"> • Solid Waste – Collection • Solid Waste - Management (Landfill) 	
Water & Wastewater Services	<ul style="list-style-type: none"> • Wastewater - Griffith Water Reclamation Plant • Wastewater - Reticulated Disposal • Water - Quality • Water and Wastewater Asset Maintenance & Construction • Water Supply - Griffith Water Treatment Plant • Water Supply - Potable & Raw Reticulated 	<p>Asset Management Plan for Water</p> <p>Asset Management Plan for Sewer</p> <p>Water Supply Development Servicing Plan</p> <p>Sewerage Development Servicing Plan</p> <p>Strategic Business Plan for Water Supply & Sewerage Services</p>

A man with glasses, wearing a grey suit, white shirt, and a red tie with white polka dots, stands at a podium. He is speaking into two microphones. The podium features a white sign with the 'The Daily Telegraph' logo. The background is a large screen displaying an aerial view of a construction site with a large white building under construction, surrounded by greenery and a road.

**The
Daily Telegraph**

Section 3:
Overview of achievements

Highlights & Events

- On Friday 26 August 2022 Griffith City Council hosted the Daily Telegraph Bush Summit at the Griffith Regional Theatre. The Summit was an opportunity to showcase Griffith to the many politicians and other leaders who attended, including the Prime Minister Anthony Albanese and NSW Premier Dominic Perrottet. Throughout the day, a number of panel discussions took place addressing major issues facing regional and rural Australian's including water, connectivity, economic and social change in the bush, the environment, biosecurity, agriculture and gaining a competitive advantage, export growth, and global threats and opportunities for Australia.
- Review of Griffith's Local Environment Plan (LEP) commenced.
- We Love Griffith campaign launched February 2023. The aim of this campaign is to inject a renewed sense of pride in the city. We Love Griffith ties in with one of our major Community Strategic Plan Themes - Love the Lifestyle. Images from the campaign have been used throughout this document.
- Connectyouth2680 Advisory Group established.
- Council's new facility booking system, Bookable, launched.
- Cultural Precinct Masterplan comprehensive consultation undertaken with community members and key stakeholder groups.
- Community Opinion Group Meetings held at Yoogali, Hanwood, Yenda and Griffith.
- Council's Her Way 2680 Project in consultation phase.
- Community consultation commenced for FOGO Griffith City Council is exploring the possibility of introducing a Food Organics, Garden Organics (FOGO) service.
- Awarded \$186,783 in subsidies to community organisations under Section 356 of the Local Government Act 1993 and provided \$20,451 to eligible applicants through the community grants program.

The following events were facilitated by Griffith City Council:

- Street Scapes held over six weeks in the Memorial Gardens car park from 29 August to 7 October 2022, funded by Streets as Shared Spaces
- Local Government Week events held in August 2022
- A Taste of Italy – August 22- 28, 2022
- Gala Open Day at Griffith Regional Sports Centre 29 October 2022 with a visit from the Prime Minister
- Spring Fest held from 9 – 23 October 2022
- Glow 2680 held 8 December 2022
- Carols in the Community Gardens held 10 December 2022
- Australia Day Awards and Citizenship Ceremony and Survival Day at Griffith Regional Aquatic Leisure Centre – January 2023
- Skate with Mates 19 January 2023
- Dive In Movie January 2023
- School Leaders Reception held February 2023
- Groove and Graze concert at Community Gardens held 18 March 2023
- Griffith Easter Party 2023
- Connect Youth Festival held 21 April 2023
- Sikh Games – June Long Weekend 2023 (provided funding and Traffic Management).

Major projects

Project	Progress	Expected Completion/ Comments
Griffith Southern Industrial Link Road Strategy		
Thorne Road (Walla Ave/Murrumbidgee Ave)	Ongoing	Sep Qtr 2023
Stage 4b - Roundabout (intersection of Thorne Rd/Murrumbidgee Ave)	Ongoing	Sep Qtr 2023
Stage 5a - Thorne Road West	Ongoing	Sep Qtr 2023
Stage 5b – Thorne Road (Walla Ave/Murrumbidgee Ave)	Ongoing	Sep Qtr 2023
Stage 6a – Bromley Road – Final Seal	Completed	June Qtr 2023
Griffith Regional Sports Precinct	Complete	Mar Qtr 2023
Railway Car Parks	Completed	Sep Qtr 2022
Griffith CBD Upgrade Program		
○ Yambil Street Stage 3	Completed	Dec Qtr 2022
○ Kooyoo Street Stage 1 - Banna Avenue to Banna Lane	Completed	Dec Qtr 2022
○ Kooyoo Street Kiosk	Completed	June 2023
○ Kooyoo Street Stage 2	Ongoing	Sep Qtr 2023
Griffin Green Housing Project		
○ 20 Townhouses	Ongoing	Dec Qtr 2023
○ 42 Housing Lots	Ongoing	Sep Qtr 2023
Tharbogang Waste Management Centre		
○ Quarry Floors Development	Ongoing	Jun Qtr 2023 - \$2.6M Minimal gravel extraction being undertaken.
○ Existing Landfill Restoration	Ongoing	Restoration plan developed. Restoration to be undertaken in future years - \$4.8M
Griffith Reservoir Refurbishments		
○ Griffith 14ML Reservoir Refurbish	Ongoing	Oct 2023

Project	Progress	Expected Completion/ Comments
○ Griffith 9ML Reservoir Refurbish	Ongoing	Oct 2023
○ Reservoir Mural	Ongoing	Dec 2023
Boorga Road/Dickie Road Sealing	Ongoing	Boorga Rd Dec Qtr 2023, Dickie Rd June Qtr 2024
Hanwood Flood Pump & Levee	Ongoing	Dec 2023
Collina Infrastructure – Citrus Road/Rifle Range Road Intersection	Ongoing	Dec Qtr 2023
Lake Wyangan and Catchment Rehabilitation Strategy		
○ Stage 1 Treatment of Blue Green Algae	Ongoing	Mar Qtr 2023
○ Stage 2 Infrastructure Works Northwest Foreshore Recreation Area	Ongoing	Consultation underway. Final report to Council Dec 2023 Qtr.
○ Stage 3 Flood Recovery	Completed	Water Pipeline & Pump/ drainage system to Barren Box Wetlands completed Apr 2023. Project completion Jun 2023.
Memorial Garden Upgrade	Ongoing	\$200k included in 2022/23 budget – Dec Qtr 2023
Cultural Precinct Masterplan	Ongoing	Dec Qtr 2023 Art Gallery – Scope and options considered in conjunction with Masterplan - \$200k in reserve. Plan funded from reserve
New Cemetery Masterplan Development	Ongoing	Updated studies required. Funding required.
Mountain Bike Track (Abattoir Road)	Ongoing	Mar Qtr 2024 Tender report to Council 11 July 2023
Hanwood Oval Amenities	Ongoing	Completion Sep 2024 - \$1.83M Negotiations underway with tenderers
Yenda Oval Kiosk	Ongoing	Mar Qtr 2024
Barber Road Drainage	Completed	Jun Qtr 2023
CCTV and Lighting CBD		

Project	Progress	Expected Completion/ Comments
○ 48 new CCTV Cameras Banna Avenue	Completed	Jun Qtr 2023
○ 19 new CCTV Cameras City Park	Completed	Additionally, 19 CCTV cameras have been installed in City Park.
○ 24 new CCTV Cameras Yambil Street Stages 1-3	Ongoing	24 new cameras in Yambil Street Stages 1-3 – completed by Sep Qtr 2023.
○ CCTV Yambil Street Stages 1-3	Ongoing	20 CCTV Cameras to be installed.
Airport Runway Resurfacing	Ongoing	Mar Qtr 2024
Yoogali Shared Pathway	Ongoing	Planning commenced.
Benerembah Street Lighting	Completed	Mar Qtr 2023
Water Treatment Plant Upgrade	Ongoing	Concrete complete Jun Qtr 2023
Mains Renewal Program 2022/23	Ongoing	As per Capital Works Budget
Renewals of Gravity Sewers	Ongoing	As per Capital Works Budget
Bicycle Pump Track Olympic Street	Completed	Opened 25 August 2022
Her Way Project	Ongoing	NSW Government Safer Cities Program – completion due Jun Qtr 2024
Yenda Masterplan	Ongoing	Dec Qtr 2023
Concreting Sheep Yards	Ongoing	Dec Qtr 2023
Upgrade Griffith Pound	Completed	Exercise areas concreted, shade – Sep Qtr 2022.
Annual Road Reseals and Maintenance Program 2022/23	Urban reseal – Ongoing Rural reseal – Complete Regional reseal - Ongoing	Jun Qtr 2023 Jun Qtr 2023 Jun Qtr 2023
Borland Leckie Park Upgrade	Ongoing	Concrete completed. Playground equipment installed. Rubber soft fall scheduled for mid-July 2023 Completion Sep Qtr 2023.



Awards

- Winner of the 2023 NSW Local Government Excellence Award – Asset and Infrastructure Project Over \$1.5M – Population under 150,000 – for the Griffith Regional Sports Centre Development. This award recognises initiatives that maximise benefits to the community, showcasing projects that develop and manage community assets
- Council's General Manager, Brett Stonestreet, awarded Public Service Medal for outstanding service to the community
- Griffith City Council was recognised at the 2023 IPWEA NSW & ACT State Conference Engineering Excellence Awards for two Council projects. Council's design and manufacture of a portable working platform for use at the Cemetery won the Workplace Health and Safety Category, and the new 50m Pool project took home the coveted Minister for Local Government's Award for innovation in Local Government Engineering
- Griffin Green Housing Project recognised at the PowerHousing Australia Awards Ceremony, named runner up of the 2022 Business Partner Award
- Council's Environment & Health Coordinator Vanessa Johns received the Food Authority Food Surveillance Champion Award in May 2023
- The Council Café initiative was a finalist in the LGNSW RH Dougherty Awards in the Excellence in Communication section.



Development Assessment Services

- \$140.5M – Development Applications value
- 300 Development Applications processed
- 13 Complying Development Certificates issued by Council
- 118 Council Issued Certificates
- 48 Construction Certificates
- 34 Occupation Certificates
- 20 Subdivision Certificates
- 8 Civil Works Approvals
- 8 Subdivision Works Approvals
- 349 Private Certifier Certificates (Construction & Occupation Certificates)

Significant Development Applications Received 2022/23

Applicant and Description	Amount
Vehicle sales or hire premises	13,916,682
Citrus Road 282 Torrens Title Subdivision	12,700,000
Nericon – hail proof netting structure	5,858,446
Alteration/Addition to existing school (St Mary's School, Yoogali)	4,914,800
Construction and use of new McDonalds	4,832,351
Industrial building - for commercial retail sales and associated administration offices	3,500,000
Concept proposal - twenty lot subdivision & demolition of sheds – Kidman Way	2,324,300
Pace Farms - poultry rearing farm - proposed alterations & additions	2,000,000
Alterations and additions to an existing rural supplies business	1,522,814

Grants

Funding Source	Amount Received 2022/23	Details of project
Building Better Regions Fund BBRF	\$2,234,421	Griffin Green Civil Infrastructure
Safer Community Fund Round 5	\$243,000	CCTV and Lighting
NSW Planning Portal API Grant	\$11,900	ePlanning digital integration with the NSW Planning Portal
Youth Week Income	\$3,692	Fund Youth Week activities
NADC Grant	\$24,000	Australia Day/Survival Day
Australian Sports Commission Grant	\$50,000	Our Westend Open Day
Children & Young People Wellbeing Recovery Grant	\$39,760	Projects for children and young people's wellbeing
DPIE Health Precinct Master Plan	\$49,576	Health Precinct Masterplan
Streets as Shared Spaces	\$115,346	Streetscapes Memorial Gardens carpark activities
LRCIP Grant	\$720,653	Kooyoo Street Plaza
Streets As Shared Spaced Capital	\$227,290	Memorial Park
Covid19 CLMRSP Grant	\$75,862	Amenities Enticknap Park
Create NSW Music Now Grant	\$17,553	Theatre 'Grass Roots'
Create NSW Creative Capital Grant	\$99,370	Theatre outdoor stage
Regional Sports Infrastructure Fund Sports Precinct	\$1,350,000	Griffith Regional Sports Centre
Regional Sports Facility Fund Grant	\$700,000	Griffith Regional Sports Centre
Stronger Country Community Fund R4	\$109,507	Jubilee Oval amenities block
Multi Sport Community Facility Fund	\$69,502	Hanwood Oval amenities block
Everyone Can Play Program	\$88,240	Wood Park playground upgrade
Country Passenger Transport Infrastructure Grant	\$13,920	Upgrade bus shelters
Triennial Flagship Event Grant	\$30,000	Springfest advertising



2022/23 Financial Summary

In the 2022/23 financial year, Griffith City Council had an operating income of \$74M and operating expenses of \$70M. This resulted in an operating surplus of approximately \$4.5M. In addition, Griffith City Council received Capital Grants & Contribution of \$19M.

The net operating result by Fund is as follows:

General Fund	\$1.7M (which includes a \$1.2M surplus from the Waste Fund)
Water Fund	\$0.3M
Sewer Fund	\$2.5M
Consolidated	\$4.5M

General Fund – there are timing differences for a number of income & expense items that are resulting in an operating surplus. When adjusting for these timing differences the General Fund excluding the Waste Fund contribution is in deficit and not in a financially sustainable position. The impact of high levels of inflation, rate pegging and diminishing operating grants have continued to place the General Fund under financial pressure.

At the Ordinary Meeting of Council held 9 May 2023 Council resolved to endorse in principle, its intention to make application to IPART to implement a permanent SRV commencing 2024/25 to raise ordinary rates by 10.5% (inclusive of the assumed 3.0% rate peg) each year for three consecutive years from 2024/25 to 2026/27 (a cumulative total increase of 34.9%).

Council further resolved to commence extensive community consultation regarding the proposed SRV in accordance with IPART “Guidelines for the Preparation of an Application for a Special Variation to General Income.”

The community consultation and decision whether to proceed to apply to IPART for a Special Rate Variation is to be considered at the Council Meeting to be held 24 October 2023.

Water Fund – generated a lower than normal surplus due to above average rainfall in 2022 which resulted in less potable water consumption.

Sewer Fund – achieved the forecasted operating result.

Griffith City Council manages almost \$1B of property, infrastructure and equipment assets. Revaluation of assets was approximately \$66M in the 2022/23 financial year.

Source: Unaudited Financial Statements – October 2023

Summary of Operating Expenses



\$5,691K
8%

Governance



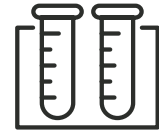
\$9,150K
13%

Administration



\$1,661K
2%

Public Order
& Safety



\$673K
1%

Health



\$6,007K
9%

Environment



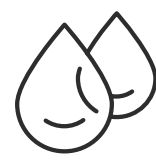
\$705K
1%

Community
Services &
Education



\$5,526K
8%

Housing &
Community
Amenities



\$7,705K
11%

Water
Supplies



\$6,844K
10%

Sewerage
Services



\$11,569K
17%

Recreation &
Culture



\$12,103K
17%

Transport &
Communication



\$2,195K
3%

Economic
Affairs

Section 4: Delivery Program/Operational Plan Reporting



Council's Community Strategic Plan was developed around four themes:

- Leadership
- Love the Lifestyle
- Valuing our Environment and
- Growing our City

The actions, performance measures and achievements relating to these themes, as outlined in Council's Delivery Program and Operational Plan 2022/23 are reported in this section.

Leadership

An engaged and informed community

Provide clear, accessible, relevant information

Communicate with the community.

Code	Action	Measure	Status	Annual Comment
1.1.1.1	Ensure regular communication provided through adopted measures.	Number of Community Opinion Group (COGs). Number of Media Releases. Number of Social Media engagements and followers - Facebook and Instagram. Minimum of 10 Community Catch-ups.	Completed	50 Council Newsletters sent via email, 50 printed in the 2022/23 Financial Year. Printed editions left at over 20 locations across the LGA. Media releases sent out - 175. Social media followers continue to grow, with Facebook being the preferred platform for users. Facebook Followers: 9,873. Instagram Followers: 1,421

Provide interactive websites for all Council facilities.

Code	Action	Measure	Status	Annual Comment
1.1.2.1	Regularly review and modify website design, functionality and content.	Analysis of website traffic and number of 'hits' received.	Completed	Interactive websites are provided for a range of Council facilities including Griffith Regional Art Gallery, Griffith Regional Aquatic Leisure Centre, Pioneer Park Museum, Griffith Regional Theatre, Visit Griffith, Spring Fest and a Taste of Italy, Griffith City Library, Council's Main website and Glow2680. Council will require a new website within the next 18 months as the current provider is retiring.

Actively engage with and seek direction from our community and stakeholders.

Inform community of Council decisions.

Code	Action	Measure	Status	Annual Comment
1.2.1.1	Council and Committee Agendas and Minutes prepared and made publicly available within agreed timeframes.	Council and Committee Minutes uploaded to Council website. Livestream Council Meetings.	Completed	Council and Committee Minutes prepared and distributed within agreed timeframes. Council meetings livestreamed. Committee meetings held via Zoom where applicable to facilitate attendance by members. Minutes available on Council's website.

Provide opportunities for the community to interact with Council and staff.

Code	Action	Measure	Status	Annual Comment
1.2.2.1	Maintain an active social media presence; provide workshops, forums, interactive meetings and community engagement sessions in accordance with the Community Engagement Strategy.	Number of community engagement sessions per quarter. Number of Catch Ups distributed per quarter. Number of Media Releases per quarter. Number of community workshops held (eg Budget Workshop)	Completed	Council's social media presence continues to expand. Followers have grown in the 2022/23 Financial Year across both Instagram and Facebook, with LinkedIn used to promote Council projects. Council's Facebook reach for this Financial Year was 470,285 (up by 127%) and Instagram 8,358. Fifty editions of the community newsletter, Council Catch Up were produced, delivered to subscriber's inboxes, printed and left at over 20 locations, and posted to social media to maximise reach. Four Community Opinion Group (COG) Meetings were held and 11 Council Cafes.

1.2.2.2	Community Opinion Group (COG) members consulted on key projects and issues impacting the community.	Minimum of 3 communications to COG per quarter. Number of COG Meetings held.	Completed	11 Council Cafes were held. They are held each month, giving Councillors the opportunity to meet with community members and receive feedback. A Councillor message is published in each edition of the Council Catch Up. The Community Opinion Group (COG) meetings continue to be popular. These quarterly meetings provide an opportunity for residents to have any issues addressed by Councillors and senior staff.
1.2.2.3	Provide Committees to enable community input to Council services and facilities.	Number of Committee Members. Number of people attending COG Meetings.	Completed	The COG continues to be a popular method of consultation with Councillors by the community. Items raised at the COG have been progressed by Councillors via Notice of Motions to include items raised at COG meetings to Council Meeting level.

Provide a robust Council Committee structure.

Code	Action	Measure	Status	Annual Comment
1.2.3.1	Administration of Council Committees in accordance with Terms of Reference.	Number of Committee Meetings held.	Completed	Over 60 Committee meetings held from 1 July 2022 to 30 June 2023. New Terms of Reference and Audit Charter adopted for Audit Risk & Improvement Committee. Youth Advisory Committee established.

Investigate and implement ways to improve Internal Communications.

Code	Action	Measure	Status	Annual Comment
1.2.4.1	Provide internal communications to staff.	Number of Staff Newsletters distributed. Website traffic on Extranet.	Completed	Internal communications include, the extranet, which is updated on an as needs basis, with logins for external staff now set up to allow staff to access the facility wherever they are. Council Capers (internal newsletter) is sent out monthly - emailed to all staff, available on the extranet, with a limited number printed and sent to external departments and facilities. All staff emails are sent on a regular basis and include all media releases and other relevant information.

Investigate and implement options to improve Councillor interaction with constituents.

Code	Action	Measure	Status	Annual Comment
1.2.5.1	Provide opportunities for Councillor interaction and investigate online communication options.	Number of workshops/online sessions held. Number of Council Cafe sessions held.	Completed	Eleven Council Cafes held, giving Councillors the opportunity to meet with community members and receive feedback. Messages from Councillors published in each edition of the Council Catch Up. Four Community Opinion Group (COG) Meetings were held with Councillors and senior staff hearing from residents about issues of concern.

Work together to achieve our goals

Develop and maintain partnerships with community, government and non-government agencies to benefit our community.

Griffith City Council seeks Leadership role with implementation of Joint Organisation of Councils (JOs) initiative.

Code	Action	Measure	Status	Annual Comment
2.1.1.1	Griffith City Council will take a proactive role in the strategic direction of the Riverina and Murray Joint Organisation (RAMJO) of Councils.	The Riverina Murray RAMJO was established in accordance with State Government framework. Griffith City Council to participate in working groups to implement strategic priorities for RAMJO.	Completed	Mayor and General Manager attend all Board Meetings. Griffith City Council. Advocacy actioned regarding e Planning Portal, Recognition of Rural Fire Services Assets on Council Financial Statements, Murray Darling Basin Plan, NSW Government review of Joint Organisation of Councils. Projects - Shared Services between Councils. Regional Waste Services, Regional Freight Strategy, Energy Efficiency Audits, Housing.

Council actively lobbies Government agencies to provide infrastructure to support our growing City of Griffith and Western Riverina.

Code	Action	Measure	Status	Annual Comment
2.1.2.1	Construct remaining sections of Griffith Industrial Link Road.	Griffith Industrial Link Road stages funded in operational budgets. Sections of Griffith Industrial Link Road constructed as planned.	Progressing	Stage 4b - Murrumbidgee/ Thorne Roundabout in progress due for completion August 2023. Stage 5a - Thorne Rd - in progress due for completion August 2023. Stage 5b Thorne Rd /Walla Ave - In progress due for completion August 2023. Stage 6a Bromley Rd - Final seal in progress due for completion August 2023. Stage 6b Brown Rd Intersection Completed December 2022.

Ongoing liaison and lobbying with State and Federal and non-government agencies on matters of relevance.

Code	Action	Measure	Status	Annual Comment
2.1.3.1	Meet with key stakeholders and lobby State and Federal governments on current issues which affect the community.	Number of meetings with State and Federal representatives with Mayor and or GM. Number of Community Engagements logged for Mayor and General Manager.	Completed	Mayor, Councillors and General Manager involved in lobbying opportunities as often as possible.

Improve water quality at Lake Wyangan.

Code	Action	Measure	Status	Annual Comment
2.1.4.1	Engage with relevant stakeholders via Lake Wyangan Catchment Management Committee to develop and implement strategies to improve water quality.	Lake Wyangan Restoration Project: Stage 1: Embellishment of western foreshore infrastructure and amenity. Stage 2: Engage with the community to scope water quality improvement and finance options.	Progressing	1. Treatment of water in South and North Lakes. North Lake treatment Chemplas 7 September 2022. As at December 2022, water level at Lake Wyangan at unprecedented high level. Water 1.4m above level of Jones Road at causeway. 2 Houses inundated, Boat Club and Yacht Club facilitates impacted. Pipeline and large pump installed adjacent to Annies Rd South Lake. Approx. 1,000 ML transferred to Tharbogang Wetland. Extraordinary Meeting of Council 11 January 2023. Resolved: "Council approve the reallocation of funds from the 2022/23 Lake Wyangan Environmental Strategy Implementation budget into a new Lake Wyangan Flood Pump and Pipeline project."

Code	Action	Measure	Status	Annual Comment
				<p>2. Recreation Area. Master Plan. Committee meeting 21 June 2023 recommended scope of works to Council for endorsement. Project value \$2,030,000.</p> <p>3. Council resolution 11 January 2023. Facilitates an opportunity to transfer up to 4,000ML of water from LW to Barren Box Swamp. As at 30 June 2023 pipeline constructed and pump operational.</p>

Encourage existing partnerships with tertiary education providers that support quality education pathways for Griffith students.

Code	Action	Measure	Status	Annual Comment
2.1.5.1	General Manager to continue Director role of Country Universities Centre Western Riverina (CUCWR) in Griffith.	Increase in number of students utilising Country Universities Centre Western Riverina Olympic Street, Griffith.	Completed	<p>170 registered students enrolled at Country Universities Centre Western Riverina (CUCWR) Semester 1 2023. The highest of any NSW Centre.as at December 2022.</p>

Maximise opportunities to secure external funding for partnerships, projects and programs.

Investigate external funding opportunities to support the Griffith Playground Strategy (2014) and Griffith CBD Strategy (2015) rollout.

Code	Action	Measure	Status	Annual Comment
2.2.1.1	Apply for external funding for approved Urban Design Projects and strategies.	Grants applied for and grants awarded.	Progressing	<p>Urban Design unit is applying for grants as they become available. Grants applied for include Borland Leckie Playground - Infrastructure Grant 2020/2021 (Office of Responsible Gambling) Successful. Griffith Mountain Bike Track - Open Spaces Program:</p>

Code	Action	Measure	Status	Annual Comment
				Places to Play - 2021-2022 Grant Program: Successful. New Sport Facilities at Hanwood oval. (Applied for by Max Turner) Successful. New Canteen Yenda Wade Park. (Applied for by Max Turner) Successful. Urban Design constantly are exploring new grant opportunities.

Seek appropriate funding to implement the actions and priorities outlined in the Pedestrian Access Mobility Plan (PAMP) and Bicycle Plan.

Code	Action	Measure	Status	Annual Comment
2.2.2.1	Apply for relevant funding opportunities to undertake construction of footpaths and cycleways.	Number of grant applications submitted and successful grants obtained.	Completed	Council staff made applications to the Get NSW active (active transport) through Transport for NSW.

Identify funding opportunities for the improvement of the regional and local road networks.

Code	Action	Measure	Status	Annual Comment
2.2.3.1	Apply for relevant grants and identify projects.	Number of grant applications submitted and successful grants obtained.	Completed	Local road grant funding has been successful over the past two years to enable the capital upgrade to Thorne Road, Bromley Road, Barber Road, Boorga Road and Dickie Road.

Develop and maintain a network of grant sources to identify grant opportunities.

Code	Action	Measure	Status	Annual Comment
2.2.4.1	Provide monthly report to Senior Management Team on grants available and applied for.	12 grant reports provided to Senior Management Team (SMT) annually.	Completed	Most grants require a co-contribution. Difficult to do while currently conducting Special Rate Variation community consultation.

Mayor and Councillors represent the community, providing strong, proactive leadership.

Support Mayor and Councillors to represent the community, providing strong, proactive leadership.

Code	Action	Measure	Status	Annual Comment
2.3.1.1	Provide necessary resources to enable the Mayor and Councillors to undertake their statutory role.	Number of briefings/training/development opportunities attended by Councillors. Number of Notice of Motions.	Completed	Councillor Workshops held at least once a month, with Extraordinary Meetings held as required. Councillors are actively encouraged to raise matters for consideration of Council.

Plan and lead with good governance

Undertake Council activities within the integrated planning framework including policies, procedures and service standards.

Council's Integrated Planning and Reporting suite of documents developed, outcomes reported and documents reviewed in accordance with statutory requirements.

Code	Action	Measure	Status	Annual Comment
3.1.1.1	Operational Plan developed, exhibited and adopted by Council by 30 June. Progress reports provided to Council.	IP&R documents prepared in accordance with statutory requirements. Documents adopted by 30 June annually.	Completed	Griffith City Council Community Strategic Plan 2022/32 Adopted 22 March 2022. Delivery Program 2022/23 - 2025/26, Operational Plan Draft (Budget) 2023/24 and Resourcing Strategy resolved to place on public exhibition 9 May 2023. Final budget adopted by Council 27 June 2023.

Ongoing monitoring of Customer Focus.

Code	Action	Measure	Status	Annual Comment
3.1.2.1	Monitor customer contact and transactions on a regular basis.	Analysis of telephone contact data reviewed quarterly. Customer Request Management (CRM) System resolution performance reviewed quarterly.	Completed	Customer Requests reviewed and actioned.

Code	Action	Measure	Status	Annual Comment
3.1.3.1	Coordinate Audit Risk Improvement Committee (ARIC) meetings and internal audit function of Council.	Number of internal audit reviews undertaken. Number of ARIC meetings held.	Completed	7 ARIC Meetings held. Internal Audit Reports included IT Audit, Development Assessment and Controls Review, Grants Program Review, Procurement Review, Water Quality Review, Asset Management, Pecuniary Interest Returns, Credit Cards, Gifts and Benefits, Councillors Expenses and Provisions of Facilities Policies, Review of Delegations, Legislative Compliance, Section 355 Committees, Environmental Compliance. The Committee also considered reports regarding RFS equipment recognition in Council's Annual Financial Accounts, Annual Engagement Plan, Interim and Final Management Letter, Annual Financial Statements.
3.1.3.2	Administer tender process for internal audit function of Council.	Internal Auditor appointment process commenced by June 30.	Completed	Quotation process undertaken utilising Local Government Procurement list of pre-approved suppliers. Committee appointed new Internal Auditor at its meeting held 28 June 2023.

Code	Action	Measure	Status	Annual Comment
3.1.4.1	Review and maintain Council policies.	Public policies reviewed at least once during Council term. Internal policies reviewed as required.	Completed	Draft Model Councillor and Staff Interaction Policy presented to Council - not adopted. Policies reviewed/ adopted include: Legislative Compliance Policy, Council-Related Development Application Conflict of Interest Policy, Griffith Pioneer Park Museum Acquisition and Accession Policy, Statement of Business Ethics Policy, Investment of Surplus Funds Policy, Vending Vehicles Policy, Frost Control Fan Policy, Griffith Flood Liable Lands Policy, Local Policies, Australia Day Awards and Community Grants Program Policy, all Business, Cultural & Financial Services Policies.
3.1.4.2	Provide administration support and information for Councillors.	Councillor Hub maintained to provide current information for Councillors.	Completed	Councillor Hub updated to provide current information for Councillors. Information Sheet prepared weekly.
3.1.4.3	Coordinate training for Councillors in accordance with the Councillor Induction and Professional Development Guidelines.	Councillor training plans prepared, and training provided.	Completed	Councillors provided with LG NSW training course calendar on a regular basis. Two Councillors attended LG Financials training in person, three Councillors attended LG Financials training course online. Councillors attended a Development Workshop facilitated by Local Learning.

Code	Action	Measure	Status	Annual Comment
3.1.4.4	Coordinate Council Meetings including preparation of Business Papers, Minutes and Action Reports.	Council Business Papers and Minutes prepared in accordance with legislation. A minimum of 10 Council Meetings held per year.	Completed	23 Council Meetings were held in the 2022/23 financial year. Business Papers and Minutes prepared and distributed within agreed timeframes. Action Reports created and Outstanding Action Report updated.
3.1.4.5	Coordinate Council's Delegations, Disclosure of Councillors and Designated Persons and Conflicts of Interests Register.	Review of Delegations undertaken by Dec 2022. Disclosure of Returns by Councillors and Designated Persons tabled at first October Council Meeting.	Completed	Staff delegations prepared and reviewed. Annual Disclosure forms provided to Councillors and Designated Staff to complete by 30 Sep. Reported to first Council meeting in October. Conflicts of Interests Register updated on receipt of Conflict of Interest Forms following Council/Committee meetings and other matters.
3.1.4.6	Coordinate Legal Services Panel.	Maintain Legal Services Panel. Commence tender process for Legal Panel.	Completed	Legal Services Tender closed 6 April 2023. Tender panel appointed by Council at the Ordinary meeting held 13 June 2023. Successful tenderers notified and contracts signed. Unsuccessful tenderers notified. Tender completed as per legislative requirements.

Meet Council's legislative requirements under the Integrated Planning and Reporting (IP&R) framework.

Code	Action	Measure	Status	Annual Comment
3.1.5.1	Coordinate Council's IP&R requirements including Community Consultation, Delivery Program, Operational Plan, Resourcing Strategy, Quarterly and Six Monthly Progress Reports and Annual Report.	Delivery Program reports and Operational Plan adopted by 30 June. Quarterly Reports and Progress Reports provided to Council.	Completed	Community Engagement and Communication Strategy 2022 with Council's Community Participation Plan endorsed and placed on public exhibition 13 September 2022. Annual Report prepared by 30 November 2022. Delivery Program Progress Reports presented to Council 23 August 2022 and 28 February 2023. Delivery Program, Operational Plan 2023/24 and Long Term Financial Plan adopted by 30 June 2023. Consultation sessions held including online budget presentation, Field Days 12 & 13 May 2023 and Budget COG Meeting 6 June 2023.

Undertake statutory reporting requirements.

Code	Action	Measure	Status	Annual Comment
3.1.6.1	Prepare Public Interest Disclosures (PID) reports, Government Information Public Access (GIPA) Annual Report and Code of Conduct Report.	Statutory reporting requirements undertaken within guidelines and required timeframes.	Completed	PID Reports and GIPA Annual Report submitted as required.

3.1.6.2	Coordinate Delegations of Authority, Disclosure of and Designated Persons, Key Management Personnel Declarations, manage and maintain Governance registers.	Delegations prepared as required by new staff appointments / requirements. Disclosure of Returns by Councillors and Designated Persons prepared and tabled at first October Council Meeting. Key Management Personnel Declarations submitted June and Nov. Registers maintained and uploaded as required.	Progressing	Delegations of Authority reviewed as required. Disclosures for Councillors and Designated Persons presented to Council in October 2022 and uploaded to Council website as required. Key Management Personnel Declarations distributed for completion in accordance with the policy.
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Facilitate the release of government information in accordance with legislative requirements.

Code	Action	Measure	Status	Annual Comment
3.1.7.1	Process Government Information (Public Access) Act (GIPA) applications in accordance with legislative requirements. Review Information Guide annually. Open access information is available on Council's website.	Number of GIPA applications processed within required timeframes. Agency Information Guide reviewed and adopted annually. Council's website updated with required information.	Completed	8 GIPA applications received this year. Open access information maintained on Council website. Agency Information Guide reviewed and presented to Council for adoption 26 April 2023.

Undertake community consultation and promote the role of Local Government within the local community.

Code	Action	Measure	Status	Annual Comment
3.1.8.1	Coordinate Local Government Week activities. Consult with and inform the local community about the role of Council.	Number of events held over Local Government Week. Number of engagements with schools and organisations. School Leaders ceremony held annually.	Completed	Local Government Week held in August 2022. Activities held included Volunteers Morning Tea, Council Cafe, free classes at GRALC, Visitors Centre interactive display. Visits from Wiradjuri Preschool and Griffith East Primary School to Council Chambers were very successful.

Provide a risk management framework.

Code	Action	Measure	Status	Annual Comment
3.1.9.1	Review Risk Register and monitor Risk Management Action Plans.	Risk Register reviewed each quarter. Risk Management Action Plans developed and communicated annually.	Progressing	Risk Register being updated with controls. Risk Management Policy updated following feedback from ARIC Committee.

Provide a compliant Human Resource Management service to meet legislative and organisational requirements.

Code	Action	Measure	Status	Annual Comment
3.1.10.1	Undertake review of HR policies.	HR policies reviewed as per cycle.	Completed	HR policies reviewed, included the Local Government Award 2023.
3.1.10.2	Provide a relevant training calendar for staff development and compliance.	Training Calendar completed and available. WHS training provided within relevant time frames.	Progressing	Implementation of Learning Management System (LMS) to keep track of employee training and training requirements including notification emails and identifying training needs. All training required to meet legislative requirements is constantly updated and planned.
3.1.10.3	Implement actions outlined in Council's Equal Employment Opportunity (EEO) Policy.	Report on EEO progress and activities in Council's Annual Report.	Completed	EEO policy followed and applied with recruitment processes. All applications based on merit and selecting the best fit candidate for the position.
3.1.10.4	Implement Award changes as required.	Number of Consultative Committee meetings held.	Completed	Award induction session provided by LGNSW. HR policies in process of review to accommodate amendments.
3.1.10.5	Provide annual Flu Vaccination Clinics.	Ensure identified staff are provided appropriate vaccinations as per Position Description.	Completed	Flu vaccinations held in May 2023.

Provide a Child Safe organisation framework.

Code	Action	Measure	Status	Annual Comment
3.1.11.1	Coordinate implementation of Child Safe Standards and legislative requirements.	Staff provided with training and resources. Promote Child Safety to broader community.	Completed	Child Safe Framework implemented. Council staff provided with information through Council Capers. Training and resources available online. Information and policy uploaded to Council's Website and Extranet. Training facilitated by the Office of Childrens' Guardian held at Griffith City Library for Council staff and members of the public to attend.

Provide effective compliance services.

Code	Action	Measure	Status	Annual Comment
3.1.12.1	Undertake regular patrols of restricted parking areas and school zones.	Number of Penalty Infringement Notices (PINs) per month. School zone patrols conducted daily during school terms.	Completed	Council's Contract Rangers perform patrols as part of their contractual obligation to Council.
3.1.12.2	Continuous improvement of facility and animal management as measured by the NSW government statistics reporting.	Number of PINS per month. Number of rehomed companion animals per month. Number of stock complaints dealt with.	Progressing	Capital projects at shelter finalized. Statistic reporting positive in regard to re-homing and rescue.
3.1.12.3	Maintain educational program for compliance focused at the start of the growth season.	Customer Request Management (CRMs) raised and actioned.	Completed	All CRMs for this year related to overgrown areas have been addressed.

3.1.12.4	Continuous improvement of facility and animal management as measured by the NSW Government statistics reporting.	Number of PINS per month. Number of rehomed companion animals per month. Number of stock complaints dealt with.	Progressing	Capital projects at shelter finalised statistic reporting positive in regard to re-homing and rescue.
3.1.12.5	Respond to litter complaints in a timely manner.	Customer Request Managements (CRM) raised and actioned.	Progressing	All CRMs actioned (completed or in progress).
3.1.12.6	Respond to stock complaints as required.	Number of stock complaints responded to.	Completed	Not tending to stock complaints at the moment due to staff arrangements

Provide efficient, accurate and compliant record management services to both internal and external customers of Council.

Code	Action	Measure	Status	Annual Comment
3.1.13.1	Provide records management, Name Address Register (NAR) and Property module training to staff.	Number of face-to-face training attendees. Number of online training modules completed by staff. Monthly records management 'tips' emailed to all staff.	Completed	Training and support provided to new and existing staff is a core ongoing function for the Information Management department. It consists of providing records management concepts, principles, guidance and best practice for a NSW public office, as well as delivering induction training and technical support of Council's electronic document management system.

3.1.13.2	Digitise paper property files identified as vital records at high risk of loss / damage / destruction in Council's Records Risk Register (IM-FO-210).	Number of files digitised.	Completed	Council's property file records are stored in the basement of Council's admin building. These State records are classified as 'vital' to Griffith City Council's business continuity in the event of a disaster. Therefore, to comply with the State Records NSW's Standard on the physical storage of State records, Council has a risk mitigation strategy in place to decrease the possibility of loss or damage of these records. The digitisation of property files is an ongoing in-house function utilising casual admin staff resources. This digitisation project will be carried over to the 2023/2024 financial year.
3.1.13.3	Digitise 2005 business papers to complete the electronic collection of these permanent State Archives.	Number of business papers digitised.	Completed	Digitisation project was completed on 21 Jun 2023. Thirty-seven original hard copies of Council Business Papers & Adopted Minutes from 2005 and 2006 have now been digitised and securely saved. These files are full-text searchable and complete Council's digital collection of Business Papers and Adopted Minutes from 1928 onwards.

3.1.13.4	Undertake disposal of paper records in accordance with relevant legislation.	Number of files securely destroyed.	Completed	Disposal of paper records that have reached the end of their retention period according to the NSW State Records Act is a core ongoing function. All records disposed from Council's basement storage area are securely destroyed, with their record sentencing details recorded in Council's Disposal Register.
3.1.13.5	Commence electronic record disposal program in accordance with relevant legislation.	Number of records disposed.	Completed	Disposal of electronic records that have reached the end of their legally required retention period is a core risk mitigation strategy of Council. Sentencing of Council's legacy system records is ongoing and is the first critical component that must be completed before an electronic disposal program can commence. Therefore, the implementation of an electronic records disposal program will be carried over to the 2023-2024 year.

Provide reliable IT services within Council.

Code	Action	Measure	Status	Annual Comment
3.1.14.1	Review all software applications and other programs on an annual basis. Replacement of hardware as required.	PCs to maintain a turnover ratio of 5 years minimum. Report on applications as renewed.	Completed	Annual hardware replacement was completed and the new radio communications network was commissioned. Software upgraded to Content Manager is scheduled for September/October 2023.

Code	Action	Measure	Status	Annual Comment
3.1.14.2	Maintain IT support services to Council departments.	80% CRMs closed as per service standard.	Completed	A number of new deployments have occurred over the year including Bookable (Booking Management System) and the migration to Office 365. Consolidation of server hardware and implementation of additional security solutions has also been performed.
3.1.14.3	Ensure Council's IT systems are adequately protected and training provided to staff and Councillors.	Number of cyber security training sessions offered to staff and Councillors.	Completed	All software systems scheduled for upgrade have been completed. Cyber security training for Councillors was scheduled. Staff Cyber Security Awareness training is in the process of being implemented for 2023/24.

Provide corporate property services to Council.

Code	Action	Measure	Status	Annual Comment
3.1.15.1	Coordinate the preparation of plans of management for Crown Lands managed by Council and Council owned community land.	All Plans of Management provided to Department of Crown Lands for evaluation and concurrence.	Progressing	Plans are progressing and will be completed in the next 12 months subject to Crown Land Services approvals.

Ensure Council's financial sustainability through effective financial management that is transparent and accountable.

Adopt Delivery Program and Operational Plans (Budget) inclusive of 10 Year Long Term Financial Plan.

Code	Action	Measure	Status	Annual Comment
3.2.1.1	Meet annual statutory reporting requirements (Budget preparation and quarterly reviews and Annual Financial Statements)	Adoption of annual financial statements within Office of Local Government (OLG) guidelines. Adoption of annual operating budget by Council prior to 30 June. Adoption of quarterly operational review reports. Meet OLG financial sustainability ratios.	Completed	Statutory reporting requirements YTD have been met. Starting to work on FY2022/2023 Annual Engagement Plan to complete tasks before year end to expediate the process.

Provide managers with timely data of their current budget items.

Code	Action	Measure	Status	Annual Comment
3.2.2.1	Provide monthly report to responsible managers of year to date actual income and expenditure items versus budget.	Provide monthly financial reporting to responsible managers by the 15th of the following month, or as soon as practicable.	Completed	Monthly reports provided to Managers for review.

Love the lifestyle

Griffith is a great place to live

Make our community safer

Improve public safety by provision of appropriate information signage in public areas.

Code	Action	Measure	Status	Annual Comment
4.1.1.1	Review and maintenance of "Signs as Remote Supervision" in public areas.	Reviews of signs to be undertaken and repairs made for damage or vandalism.	Completed	Signage in public areas continue to be upgraded and replaced as required.

Identify and promote road safety projects relevant to Griffith Local Government Area

Code	Action	Measure	Status	Annual Comment
4.1.2.1	Investigate strategies to resolve road safety issues.	Develop and implement a 3 year road safety action plan.	Completed	A 4-year Action Plan covering the period 2021/22 - 2024/25 has been developed under the Local Government Road Safety Program. Ongoing monitoring of crash trends with proactive/reactive actions to reduce road trauma has resulted in a reduction in the number of serious injury/fatal crashes in the LGA. Road safety projects relevant to heavy vehicles, speeding and driving to the conditions on country roads delivered. Road safety initiatives and messages are still broadcast when trends dictate.

Deliver Arbovirus Surveillance Program as required by NSW Health.

Code	Action	Measure	Status	Annual Comment
4.1.3.1	Set and collect Mosquito traps from designated sites in Griffith during November to April.	Mosquito Traps tested weekly and sample sent for analysis.	Progressing	Due to commence November 2023 to April 2024.

Code	Action	Measure	Status	Annual Comment
4.1.3.2	Test Sentinel Flock of chickens between November to April.	Sentinel Flock tested weekly and samples sent for analysis.	Completed	Weekly testing and samples running from November to April.

Manage Risk Based Performance of Cooling Water Systems as required under the Public Health Regulation 2010.

Code	Action	Measure	Status	Annual Comment
4.1.4.1	Urgently respond to notifications of high Legionella and HCC test results.	Maintain an up to date register.	Progressing	All annual obligations completed.
4.1.4.2	Allocate UIN's on Cooling Water Systems. Take receipt of Risk Management Certificates for each Cooling Water System. Maintain unique identification number (UIN) register.	Maintain an up to date register.	Completed	Obligation for this year completed.

Deliver Public Swimming Pool inspections as required under the Public Health Act 2010.

Code	Action	Measure	Status	Annual Comment
4.1.5.1	Undertake pool sampling for: - Public Swimming Pools and Spa Pools - Pool sampling of Hotel, Motel and Accommodation facilities - School Pools (Kalinda & GPSO) - GCC's Splash Park.	Inspections undertaken per annual program.	Progressing	Annual obligations completed.

Deliver On-site Sewage Management inspections as required under NSW Local Government Act 1993 and POEO Act 1997.

Code	Action	Measure	Status	Annual Comment
4.1.6.1	Undertake On-site Sewage Management inspections on newly registered Septic and Aerated Water Treatment Systems (AWTS) as they arise. Issue 'Approvals to Operate'.	Number of approvals to Install issued. Approvals to Operate issued. Respond to complaints as submitted.	Completed	All inspections requested for this year carried out.

Deliver Beauty and Skin Penetration Inspections within Griffith and Hay LGA's as required by NSW Health. (Hairdressers as required)

Code	Action	Measure	Status	Annual Comment
4.1.7.1	Undertake inspections of Griffith and contracted LGA Hairdressers, Beauty and Skin Penetration premises including equipment and facilities.	Complete inspections in line with annual inspection program.	Progressing	Annual obligations completed.

Deliver Mortuary Inspections as required by NSW Health.

Code	Action	Measure	Status	Annual Comment
4.1.8.1	Undertake inspections of Griffith and contracted LGAs Mortuary premises including equipment and facilities.	Complete inspections in line with inspection program.	Progressing	Annual obligations completed.

Deliver Lake Wyangan Water Quality Sampling as required by the Australian Recreational Water Guidelines and Murrumbidgee Regional Algal Coordinating Committee.

Code	Action	Measure	Status	Annual Comment
4.1.9.1	Undertake regular water samples of Lake Wyangan to determine lake water suitability for Recreational water use.	Regular monitoring of water to test quality and to determine condition of water.	Completed	Regular water sampling has been undertaken.

Deliver Food Inspections on food premises within the Griffith and surrounding LGA's as required under the NSW Food Act 2003.

Code	Action	Measure	Status	Annual Comment
4.1.10.1	Undertake Food Business Inspections within the Griffith and contracted LGAs as required under the NSW Food Act 2003.	Deliver annual food inspection program and annually report to NSW Health.	Progressing	Annual obligations completed.
4.1.10.2	Undertake Temporary Event Food inspections within the Griffith LGA as required.	Inspections done for all temporary events.	Progressing	Annual obligations for temporary events completed.

4.1.10.3	Undertake Mobile Food Van inspections within the Griffith LGA as required.	Inspections done for all mobile food vans and permits checked to verify compliance with permit.	Completed	Annual obligations completed.
4.1.10.4	Respond to general enquires and complaints from the public for all food business and public health matters.	Number of CRMs raised and issues.	Progressing	All CRMs actioned for this period (completed or in progress).

Encourage an inclusive community that celebrates social and cultural diversity

Hold Citizenship Ceremonies as required.

Code	Action	Measure	Status	Annual Comment
4.2.1.1	Citizenship Ceremonies held as required.	Number of ceremonies held.	Completed	Council holds a Citizenship Ceremony every quarter to coincide where possible with celebration days. Over 200 conferees in 2022/23.

Organise Australia Day Ceremony.

Code	Action	Measure	Status	Annual Comment
4.2.2.1	Australia Day Ceremony held.	Number of nominations received.	Completed	Australia Day Ambassador - Khushall Vyas (Multicultural Youth Leader). Australia Day and Survival Day events held 26 January. 31 nominations for various categories. Over 1000 people attended Survival Day Family Event at GRALC with performances, art, awards and dance. A family dive in movie night held with Australia Day funding. Around 100-150 people in attendance to watch the movie DC League of Superpets. Citizenship Ceremony included 64 new citizens.

Council welcomes refugees and asylum seekers.

Code	Action	Measure	Status	Annual Comment
4.2.3.1	Support programs and events such as the NSW Growing Regions of Welcome (NSW GROW) program, Women on Fire, and promoting Griffith as a Refugee Welcome Zone.	Number of events and programs supported.	Completed	Assistance given for Multicultural Christmas Carols and Multicultural Festival. Assistance for Rural Australians for Refugee's movie screening. Welcoming signs seeking approval for erection in Griffith LGA. Growing Regions of Welcome meetings attended as required. Business Connect program with Multicultural Council and Community Migrant Resource Centre for new Multicultural Business Support.

Provide opportunities for community groups to access grant funding.

Code	Action	Measure	Status	Annual Comment
4.2.4.1	Deliver two rounds of Community Grant funding.	Number of grant applications received and number of grants awarded.	Completed	One round of Community Grant funding offered during 2022/2023 as a new policy was adopted later in 2022, and payments were made in March 2023. 7 community groups successful with \$14,500 awarded. Insufficient timing for next round of grants too close to end of financial year and money to be rolled over to 2023/2024 budget. 11 Individual achievement grants also awarded on the approval of Griffith Sports Council.

Provide and promote accessibility to services

Review the Disability Inclusion and Access Plan (DIAP) and implement recommendations.

Code	Action	Measure	Status	Annual Comment
4.3.1.1	Prepare draft, place on exhibition and endorse Disability Inclusion Access Plan (DIAP).	DIAP endorsed reviewed and updated annually.	Completed	Disability, Inclusion & Access Committee (DIAC) has progressed actions into Council's facilities and community enquiries. Council has promoted and supported local events like 'National Day of Disability' with support of the 'Access at a glance' program. Over half of the future projects in the DIAP have been recognised, implemented or under constant review. Council has coordinated services like Griffith Buslines and Transport NSW to deliver key information to DIAC Committee for monthly meetings. New connections have been made in the community with disability services and offered to join the Committee if available. Assistance given to Kurrajong Disability Services through community grants for community stage show 'Kurrajong's Got Talent'.

Provide access to community services.

Code	Action	Measure	Status	Annual Comment
4.3.2.1	Maintain an up to date Community Directory.	Community Directory reviewed on regular basis.	Completed	Changes made to the Community Directory as requested. The Community Directory is promoted at interagency meetings.
4.3.2.2	Work with Inter agency Networks and other organisations on issues impacting the community.	Number of activities held and projects and partnerships.	Completed	Council has assisted in many projects in the community. Domestic Violence Family Fun night Memorial Park, International Women's Day, Seniors Morning Tea, Business Connect CALD/Multicultural Communities, Wheelchair Rugby League, Cultural Youth Camp, Republic Day, Combined Churches Christmas Lunch for Vulnerable or lonely members of the community, Harmony Day BBQ lunch, NAIDOC week, Reconciliation Week, Youth Workshops, Regional Youth Council Network, Murrumbidgee Suicide Prevention and Aftercare Collaborative. Local service events promoted on Council's social media. International Day of People with Disability, National Families Day, Moorambilla voices for young people.

Provide a range of cultural facilities, programs and events

Griffith Regional Theatre will deliver a diverse and engaging program of events that caters to the needs of the community.

Code	Action	Measure	Status	Annual Comment
4.4.1.1	Develop and deliver high quality, diverse entrepreneurial season that is inclusive of different age, cultural and interest groups in the community.	Deliver a minimum of 16 entrepreneurial shows per calendar year including a minimum of 3 seniors shows, 4 educational/family shows and a minimum of 1 show for the Culturally and Linguistically Diverse (CALD) community.	Completed	The Theatre had a total of 22 Entrepreneurial shows this year. There has been a range of drama, classical music and opera, children's and school shows and morning melodies.
4.4.1.2	Deliver biannual community music production.	Produce and deliver Community Production every 2 years.	Progressing	After a break of four years, this year's community musical is well underway with rehearsals and production. 10 shows of The Wedding Singer - the Musical Comedy, will be staged in September 2023.
4.4.1.3	Deliver annual Theatre Workshops for young people.	Number of Workshops held and number of attendees.	Completed	A new drama teacher commenced in 2023, and both the Junior & Senior Theatre Troupe classes have been well subscribed. The use of the Creative Kids vouchers has helped boost numbers in these classes. Drama teacher has been successful in being accepted into a program with Australian Theatre for Young People which will see her receive paid training and deliver fully-funded workshops throughout the next few school holidays.

4.4.1.4	Marketing strategy developed, reviewed and implemented annually.	Report on the number of memberships and subscriptions annually.	Completed	Marketing for Theatre shows focuses primarily on TVCs, social media and radio ads and call-ins. Direct mail to members. Many people also visit the website to see what's on, and others hear about shows through word of mouth. The Marketing Strategy looks at each show and identifies appropriate marketing channels for the particular type of show and anticipated demographic.
4.4.1.5	Provide a clean functional and well maintained Theatre facility available to the public.	Zero complaints regarding cleanliness and maintenance received.	Progressing	The Theatre, while still accommodating shows and patrons comfortably, is facing some major maintenance issues, namely a leaking roof, blocked gutters, and Auditorium Air Conditioning Units require replacing. Investigations are underway for resolving these issues, with cost and contractor availability being the main considerations at this time.

The Griffith Regional Art Gallery will develop and deliver a diverse and engaging program of cultural activities.

Code	Action	Measure	Status	Annual Comment
4.4.2.1	Develop and deliver annual exhibition program that includes quality touring and locally sourced solo and group exhibitions.	Minimum of 8 exhibitions per year including a minimum of 2 touring exhibitions and a minimum of 2 exhibitions by local artists.	Completed	The Gallery has continued to feature exhibitions from both local artists and & touring shows. Public Programs and sales from the Gallery shop have had a steady increase this year.

4.4.2.2	Deliver a minimum of 6 Artspace exhibitions per year including works by local artists and displays of interest to the local community.	Minimum of 6 exhibitions per year including minimum of 3 exhibitions by local artists.	Completed	Artspace at Griffith Regional Theatre has continued to showcase a range of works from local artists throughout the year. This space provides artists a unique opportunity to have their work incidentally exposed to people attending the shows at the Theatre.
4.4.2.3	Develop and deliver high quality, diverse schedule of public programs that caters to the needs of different age, cultural and interest groups.	Minimum of 8 public programs delivered annually including a minimum of 2 school holiday programs, minimum of 3 educational programs and a minimum of 2 Master Classes.	Completed	The Public Programs at GRAG have been very well managed and attended this year. There have been regular art workshops for children, lunch-time gatherings for floor talks, master classes in various artforms from visiting artists, and Open Sessions where local artists can gather together and create in a shared space.
4.4.2.4	Provide a clean functional and well maintained Art Gallery facility available to the public.	Zero complaints regarding cleanliness and maintenance received.	Progressing	The Gallery has continued to be accessible for patrons, and while it may not be up to standard for some large touring exhibitions, it has continued to be able to accommodate several significant exhibitions. The consultation process for the Cultural Precinct Masterplan began in Feb 2023, and is expected to result in recommendations considered towards the end of 2023.

4.4.2.5	Cultural Precinct Masterplan developed.	Cultural Precinct Masterplan completed by June 2023.	Progressing	The draft Cultural Precinct Masterplan is being compiled and will be presented to Council in August 2023. Finalisation of the Masterplan was delayed due to the need to consult with numerous user groups.
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Provide a collection of library material, meeting community and industry standards.

Code	Action	Measure	Status	Annual Comment
4.4.3.1	Maintain a collection of library material in accordance with State Library guidelines.	Circulation per capita at a minimum of 3.5 times average for each resource. Track number of visits to Western Riverina Libraries (WRL) website - 48% stock less than five years old.	Completed	Staff continuously refresh collections to ensure they remain updated and meet community need and relevance. 42,659 visits to WRL website and 92,533 loaned items during 2022/23.
4.4.3.2	Griffith City Library to facilitate digital inclusion in the community by providing digital education programs.	Hardware asset less than 5 years old. Number of internet access bookings utilising WiFi and also public computers.	Completed	Public technology is updated every 5 years or sooner if required. Griffith Library staff facilitate digital support and education. 7,153 free public computer sessions and 9,954 free public WIFI sessions were recorded during 2022/23.
4.4.3.3	Provide reliable high speed internet and computer equipment.	Maintain ratio of 1 PC per 3,000 residents.	Completed	14 public computers equating to 1 PC per 1,940 residents.

4.4.3.4	Position the Griffith City Library as a community hub for learning, networking and leisure by providing a range of programs to all sectors of the community.	Provide a quarterly report on visitation per annum (minimum 5 visits per capita). Deliver a minimum of 20 programs annually, annual calendar of programs and events reflecting the population demographic.	Completed	97,336 visitors to the Library were recorded 2022/23. Griffith Library hosted 440 events, with 13,591 attendees.
4.4.3.5	Provide a clean, functional and well maintained Library facility available to the public to community and industry standards.	Zero complaints regarding cleanliness and maintenance received.	Completed	Minor repairs made to roof leaks and air conditioner. Repairs made to male public toilets. Scope for improvement to Disabled Toilet and Parents Room has been investigated.

Develop and manage regional museum collections of historic and social significance to Griffith region and communities.

Code	Action	Measure	Status	Annual Comment
4.4.4.1	Conduct an assessment of current state of Pioneer Park Museum buildings to identify conservation needs and develop Asset Maintenance and Restoration Plan according to priority.	Develop and Review annual Maintenance and Restoration Plan completed by 30 June.	Progressing	WHS audit of Pioneer Park Museum (PPM) conducted to address high priority safety issues. PPM has not had sufficient resources over many years to upkeep the park to a satisfactory standard. A significant item that has been identified is the condition of buildings. Staff are preparing a report to list out required capital.

Engage with young people and liaise with local agencies and user groups.

Code	Action	Measure	Status	Annual Comment
4.4.5.1	Promote and facilitate Youth Week and other events in partnership with Agencies to deliver programs and activities.	Number of youth activities held in partnership with Council. Number of young people involved in organising events.	Completed	A key change in the youth space was the contracting of Youth Consultant Kane Sparks in developing a strategic youth framework for Griffith LGA. This establishment created the opportunity for 453 young community members to give feedback (through a survey) on issues affecting young people, and an insight into what youth are looking for. Griffith's successful Youth festival was the first event which was put on for Youth and designed by youth. All high schools in Griffith have been a part of this process. Survival day and the youth afternoon/movie night were also youth focused events during the summer holidays.

Improve access to local health services

Lobby State Government to commit funding in forward estimates for renewal of Griffith Base Hospital.

Code	Action	Measure	Status	Annual Comment
4.5.1.1	Monitor construction of new Base Hospital.	As required. Health Infrastructure NSW brief Councillors twice per year regarding construction progress.	Progressing	Update by Health Infrastructure NSW representatives at workshop 21 February 2023.
4.5.1.2	Lobby State Government to construct Radiation Therapy Facility and monitor construction of Radiation Therapy Unit in Griffith.	Government agency to keep Council informed on progress with construction and fit out of radiation therapy facility.	Completed	Radiation Therapy Facility operational June 2023.

Promote health services and programs.

Code	Action	Measure	Status	Annual Comment
4.5.2.1	Collaborate with Murrumbidgee Local Health District (MLHD) to promote health services.	Number of services or programs promoted.	Completed	Information from MLHD and NSW Health is shared on an as needs basis. This is done through Council Catch Up, social media and Council Capers (staff newsletter). Some of the information shared this financial year included LGBTQIA+ discussion workshops, April Falls Month campaign, Japanese encephalitis, COVID-19 and Mental Health First Aid.

Promote reconciliation and embrace our Wiradjuri heritage and culture

Implement Reconciliation Action Plan (RAP).

Code	Action	Measure	Status	Annual Comment
4.6.1.1	Review Reconciliation Action Plan (RAP) recommendations.	Report on progress to Reconciliation Australia. Number of recommendations implemented.	Not Due To Start	Review of RAP not yet commenced. Constant consultation with Local Aboriginal Lands Council and Aboriginal Medical Service on local events and partnerships to help ensure they are delivered in a culturally appropriate way, eg NAIDOC week flag raising ceremony, Australia Day, Survival Day, Citizenships and opening of Council facilities.

4.6.1.2	Consult, and or partner with the local Aboriginal Community.	Number of meetings held. Number of events held in partnership.	Completed	Consultation for events has taken place with key Indigenous stakeholders including Aboriginal Griffith Local Aboriginal Lands Council and Griffith Aboriginal Medical Service. Griffith Aboriginal Lands Council has been contacted relating to Wiradjuri Elders delivering the Welcome to Country at significant events like Citizenships and the annual Flag Raising Ceremony. Where possible, Griffith City Council has assisted where possible in partnering and organising of the internal and external events.
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Provide a range of sporting and recreational facilities

Maintain and renew playgrounds in accordance with the Playground Strategy.

Code	Action	Measure	Status	Annual Comment
4.7.1.1	Manage and maintain playgrounds in accordance with the Playground Strategy.	Playground safety inspections carried out as per the schedule.	Completed	Playground maintenance is managed to meet the standards required, upgrading of playgrounds continues in line with the playground strategy.
4.7.1.2	Manage and maintain parks and reserves to a high level of service.	Parks and reserves maintained within allocated budget.	Completed	Parks and Reserves continue to be maintained to a high standard to meet the expectations of the community. Council's Playground Strategy continues to inform Council's long term financial planning and upgrades to parks and reserves.

Maintain the Griffith Regional Aquatic Leisure Centre (GRALC) in accordance with Asset Management Plans.

Code	Action	Measure	Status	Annual Comment
4.7.2.1	Provide a clean, functional and well maintained aquatic facility available to the public.	Zero community complaints received relating to the cleanliness and maintenance of GRALC.	Progressing	GRALC was able to operate a functional, well maintained and clean facility. Whilst there were some minor complaints around cleanliness in change rooms, these were addressed and have been rectified. GRALC has maintained water quality in all four (4) pools and one (1) spa at or above Public Health Guidelines and has received positive feedback during the year on the quality of the water. Ongoing maintenance of GRALC is an ongoing process due to its age and management are attending to all necessary repairs to ensure that the facility remains open and functional at all times.

Maintain all Council's sporting ovals.

Code	Action	Measure	Status	Annual Comment
4.7.3.1	Manage and maintain Council's sporting ovals to the level of service.	Sporting ovals maintained within allocated budget.	Completed	Council's sporting ovals have been maintained throughout the year to provide facilities for a wide variety of sports played through summer, winter and also for various special events.

Implement capital upgrades to sporting and recreational facilities as funding becomes available through grants or otherwise.

Code	Action	Measure	Status	Annual Comment
4.7.4.1	Seek grant funding for capital upgrades on sporting and recreational facilities.	Number of successful grants.	Completed	Significant upgrades have been undertaken to Council's sporting and recreational facilities in Griffith for 2022/23. These include the new Westend Regional Sports Stadium catering for basketball, volleyball, badminton, netball, hockey, athletics. A new cricket pitch has been installed at Jubilee Oval. Playground upgrades 98% complete at Borland Lecke Park.

Griffith Stadium to provide a range of services for the improved health, well-being and lifestyle of the community.

Code	Action	Measure	Status	Annual Comment
4.7.5.1	Provide a clean, functional facility, available to the community.	Zero complaints relating to cleanliness and maintenance received.	Completed	Since the Stadium opening, contract cleaners have been engaged and a basic maintenance program has been implemented to ensure the facility is clean and presentable. Functionality and community availability of the facility has been supported through the recruitment of full-time and casual staff, along with the development of policies and procedures.

Draft Master Plan for Olympic Street prepared.

Code	Action	Measure	Status	Annual Comment
4.7.6.1	Implement place activation programs.	Measure number of people that attend and use facilities during programs.	Progressing	CBD activation and placemaking is an important aspect of the Urban Design Unit function. The Draft Masterplan for Olympic Street is guiding the activities in the precinct. PCYC is currently in the process of extending their facility in Olympic Street, adding activities that will help activate the precinct. Currently the following facilities are in the process of planning and construction: <ul style="list-style-type: none">- Borland Leckie Playground- Griffith Mountain Bike Track- New Sport Facilities at Hanwood oval.- New Canteen Yenda Wade Park.

Lake Wyangan Restoration Project.

Code	Action	Measure	Status	Annual Comment
4.7.7.1	Design and construct amenities, western foreshore of Lake Wyangan.	Consultation completed, amenities designed, construction commenced.	Progressing	Public consultation exercise underway.

Improve the aesthetic of the City and villages, by developing quality places and improved public realm

Initiate place activation projects in Griffith and villages.

Code	Action	Measure	Status	Annual Comment
4.8.1.1	Implement a place activation project in the city centre of Griffith and in each village.	Number of people participating.	Progressing	CBD activation and placemaking is an important aspect for the Urban Design Unit function. Under the banner of Street Scapes, Council has activated Kooyoo Street resulting in successful permanent transformation of the street into a shared zone through a successful funding application. The activation of the car park behind Memorial Park enabled Council to buy additional infrastructure through grant funding. This can be used as part of future placemaking and public space activation. Upgrade to the landscaping of Memorial Gardens is in the final stages of public consultation. A Masterplan for Community Gardens is in progress.

Deliver Urban Design Projects.

Code	Action	Measure	Status	Annual Comment
4.8.2.1	Scope, design and plan projects of city significance based on available funding.	Number of projects delivered. Kooyoo Street redevelopment stage 2 and Campbells Wetlands. Other projects as funding is approved.	Progressing	Urban Design is continuously looking at possible projects that can enhance the public domain and that will benefit the wider community. Public consultation is a high priority and the application for grant funding for identified projects.

Develop draft Entrance Strategy to further enhance the entrance statements (ie beautification, lighting and landscaping).

Code	Action	Measure	Status	Annual Comment
4.8.3.1	Finalise and adopt the Griffith Entrance Strategy.	Strategy adopted and public consultation.	Progressing	The Entrance Strategy is progressing slowly due to current focus on other projects. Finalising the strategy is a priority. Continuously focusing on City and Villages public space improvements.

Work with Council and Stakeholders to implement Place Creation Strategies.

Code	Action	Measure	Status	Annual Comment
4.8.4.1	Liaise with Councillors and Stakeholders for decision making process.	Survey supporting Public Consultation.	Progressing	To improve the aesthetic of the City and villages, by developing quality places and improved public realm is Urban Design Unit's primary function. Liaising with Councilors and stakeholders is an ongoing process to improve outcomes and get maximum community input.

Growing our city

Grow our economy

Be a location of choice for innovative agriculture and manufacturing

Design and implement media and marketing strategies to enhance the appeal of Griffith as a destination to invest, live and work in, focused on Griffith's regional city lifestyle underpinned by local employment opportunities and options for education and training, health and housing.

Code	Action	Measure	Status	Annual Comment
5.1.1.1	Produce and promote a regularly updated Invest Griffith Prospectus. Maintain Griffith Economic Development website with relevant and current information.	Promotional material distributed. Website traffic.	Completed	Investment Prospectus is a useful document to provide to investors and government representatives.

Facilitate a Water Forum on a biennial basis. Provide secretariat support to Region 9 of the Murray Darling Association. Participation on this board promotes opportunities for Council to have input into the region's water discussions.

Code	Action	Measure	Status	Annual Comment
5.1.2.1	Provide a Water Forum through which regional discussion, ideas and motions can be aired. Support Region 9 of Murray Darling Association via provision of Agendas and Minutes.	Invitation and attendance by connected water agencies and associations Motions resolved.	Completed	Council to submit a bid to host the Murray Darling Association Conference in August 2024.

Be a location of choice for business investment employment and learning

Support efforts to match skilled labour with local business and industry needs.

Code	Action	Measure	Status	Annual Comment
5.2.1.1	Deliver Griffith Now Hiring marketing program.	Griffith Now Hiring (GNH) Website engagement and number of Griffith Now Hiring Partners. Number of GNH jobs advertised.	Completed	Griffith Now Hiring continues to be an alternative method for local businesses for seek new staff.

Collaborate with RDA Riverina and neighbouring Councils to explore opportunities to address local skills gaps and build workforce capacity.

Code	Action	Measure	Status	Annual Comment
5.2.2.1	Support the following programs: - Grow Our Own - Multicultural NSW's Growing Regions of Welcome (NSW GROW) model - Partner with Regional Development Australia (RDA) Riverina Country Change.	Number of Regional Development Australia (RDA) initiatives supported.	Completed	Support of Grow Our Own and Country Change as well as Welcome Experience for new essential workers provided to Riverina Regional Development.

Provide a compliant Work Health Management system to meet legislative and organisational requirements.

Code	Action	Measure	Status	Annual Comment
5.2.3.1	Undertake review of Work Health Safety policies.	A return to work (RTW) Program reviewed annually. WHS policies reviewed.	Completed	Policies reviewed and adopted.
5.2.3.2	Implement amendments to WHS Act and Legislation changes as required.	WHS Reporting to include Incident Reports, Workplace Investigations and Corrective Actions. Number of WHS Committee meetings held.	Completed	Amendments updated as required.

Advocate for safe work practices and employment standards.

Code	Action	Measure	Status	Annual Comment
5.2.4.1	Facilitate opportunities for training and policies to improve staff wellbeing.	Hold two Health and Wellbeing staff awareness programs. Four Health and Wellbeing Articles distributed annually.	Completed	Mental Health training continues to be an important issue for staff development.

Identify opportunities for Council traineeships and work experience programs.

Code	Action	Measure	Status	Annual Comment
5.2.5.1	Identify opportunities within organisation structure for potential traineeships.	Number of trainees and apprentices employed.	Completed	Opportunities for apprenticeships and traineeships are reviewed on a regular basis. Utilities are currently investigating options for apprentice and trainee treatment plant operators to help with labour shortfalls.

Support and promote the Country Universities Centre (CUC) Western Riverina in delivering distance tertiary education opportunities to students in Griffith and the surrounding region.

Code	Action	Measure	Status	Annual Comment
5.2.6.1	Include Country Universities Centre Western Riverina in regular promotional material and newsletters.	Number of articles promoted.	Completed	CUC is promoted via Griffith Now Hiring and Griffith City Council social channels and newsletters.

Promote opportunities for business to establish and grow

Work with the Federal and State Governments to promote and deliver small business support programs applicable to newly-established and emerging business operators in the Griffith area.

Code	Action	Measure	Status	Annual Comment
5.3.1.1	Promote services offered by Service NSW and Business Enterprise Centre to assist local businesses to establish and grow. Work with AusIndustry, Austrade and the Department of Regional NSW to promote investment opportunities and business growth.	Number of meetings held.	Completed	Council maintains links with industry partners.

Produce monthly business newsletters to promote news, events, training, grants, assistance and incentives.

Code	Action	Measure	Status	Annual Comment
5.3.2.1	Produce monthly Evolve Business Newsletter.	Number of newsletters sent.	Completed	Evolve Newsletter continues to be a useful communication tool for the local business community.

Partner, sponsor and promote professional development for local businesses to establish and grow.

Code	Action	Measure	Status	Annual Comment
5.3.3.1	Undertake bi-annual business survey to determine business training requirements. Facilitate and promote training events and programs to build business resilience.	Number of events sponsored.	Completed	Council maintains a link with the business community offering learning and training sessions where possible.

Strategic land use planning and management to encourage growth in the region

Prepare and Implement Strategic Planning Framework.

Code	Action	Measure	Status	Annual Comment
5.4.1.1	Prepare Local Environmental Plan (LEP). Amendment number 1 and Amendment number 2.	Council approve planning approval for Gateway Determination.	Progressing	The draft LEP planning proposal has been reexhibited following the Council's inclusion of an additional site.
5.4.1.2	Development Servicing Plan.	Development Servicing Plan adopted by Council.	Progressing	Council's development engineers are progressing in conjunction with consultants.
5.4.1.3	Prepare Employment Lands Development Control Plan.	Public consultation undertaken. Council Approve DCP.	Progressing	Final draft submitted by consultants reporting to Council August 2023.
5.4.1.4	Review all Development Control Plans (DCP).	Public consultation undertaken. Council Approve DCPs.	Progressing	Employment Lands DCP to be drafted on completion of the Employment Lands Study which forms the evidence base.

Monitor land availability (Residential, Commercial, Industrial, Recreational).

Code	Action	Measure	Status	Annual Comment
5.4.2.1	Compare actual land take up with projections in the Land Use Strategy during a five year review period.	At any period of time the amount of correctly zoned land available for development should out-perform the demand for such land.	Completed	Completed.

Lake Wyangan Village Masterplan finalised and implemented.

Code	Action	Measure	Status	Annual Comment
5.4.3.1	Master plan Lake Wyangan.	Finalise Master Plan. Implement stages of Master Plan.	Progressing	Draft Contribution Plan under preparation for future Council Meeting to approve formal exhibition.

Prepare Master Plans.

Code	Action	Measure	Status	Annual Comment
5.4.4.1	Prepare Hospital Precinct Master Plan.	Community consultation undertaken. Council approve Master Plan.	Progressing	Draft plan to be workshopped.
5.4.4.2	Hanwood Growth Area Master Plan.	Community consultation undertaken. Council approve Master Plan.	Progressing	Consultants engaged and presently preparing a Master Plan for the Hanwood Growth Area.
5.4.4.3	Prepare 2023 Hanwood Growth Area Contributions Plan.	Community consultation undertaken. Council approve Master Plan.	Not Progressing	Contribution Plan to be prepared following Council endorsement of Hanwood Growth Area Master Plan.
5.4.4.4	Commence Yenda and Yoogali Growth Area Master Plan.	Master Plan preparation underway.	Progressing	Yenda draft under preparation prior to public consultation. Yoogali Growth Area lands subject to Planning Proposal on exhibition.
5.4.4.5	Master Plan former Sun Rice Lands and MI Depot Lands along Banna Avenue at Crossing Street.	Public consultation undertaken. Council Approve Master Plan.	Progressing	The land is subject to General Amendment Planning Proposal gateway determination.

Code	Action	Measure	Status	Annual Comment
5.4.4.6	Master Plan new Employment Lands along Southern Link Road.	Public consultation undertaken. Council Approve Master Plan.	Progressing	Employment Lands Strategy is progressing. A Planning Proposal will be prepared for additional employment lands once this is complete.

Support diversity in housing options

Implement the Griffith Housing Strategy in line with identified priorities

Code	Action	Measure	Status	Annual Comment
5.5.1.1	Completion of Griffin Green affordable housing project. Provide support and advice to assist affordable housing projects in the Local Government Area.	Number of Project Control Group Meetings held. Progress of Griffin Green.	Completed	Launch of Our Region Our Voice grant as further embellishments to the Griffin Green project.

Promote Griffith as a desirable visitor destination

Attract, develop and maintain events that are sustainable and bring visitation to Griffith.

Code	Action	Measure	Status	Annual Comment
5.6.1.1	Deliver Griffith's key tourism event campaigns.	Number of events held throughout key tourism campaigns.	Completed	All 3 key tourism event campaigns, Griffith Spring Fest, A Taste of Italy Griffith & Griffith Easter Party are growing & becoming well known to both visitors & locals.
5.6.1.2	Evidence of growth of tourism events.	Number of events on the tourism calendar.	Completed	A total of 423 events were registered through the Griffith Tourism Team. The Griffith Tourism Team provided support to all events registered.

5.6.1.3	Support the development of events that bring visitation to Griffith.	Number of events sponsored by Griffith City Council.	Completed	391 In-kind events supported by Council. This includes promotion, event advice and miscellaneous Council services (waste & traffic). 5 events were provided with monetary sponsorship from Visit Griffith.
5.6.1.4	Deliver Griffith's key tourism event campaigns.	Number of communication channels used to promote key tourism campaigns.	Completed	<p>PRINT: Event programs, posters, signage and flags. What's On Guides. Advertising through: ACM, The Advisor, Out & About, Better Homes and Gardens, Australian Traveller, Caravanning Australia, Wanderer, Country Style, Delicious Magazine.</p> <p>DIGITAL: Facebook, Instagram, Google Youtube, Website (Visit Griffith, Griffith Spring Fest, Griffith Easter Party & A Taste of Italy Griffith).</p> <p>EDM: ACM (online/digital newspapers), Truly Aus - editorial, social media and EDM, Australian Traveller, Better Homes and Gardens, CQ Pasta collaboration on social media.</p> <p>OTHER: Media releases, TV advertising and interviews, Radio advertising and interviews, LiSTNR app 'Riverina Roundup', Weekly What's on LIVE on Triple M, Badges for events (Griffith Easter Party & A Taste of Italy).</p>

Attract regional conference and business event market.

Code	Action	Measure	Status	Annual Comment
5.6.2.1	Communicate with business event stakeholders.	Number of business event guides distributed.	Completed	Staff continue to communicate & encourage business event stakeholders to hold upcoming business events.

Establish Griffith as a destination of choice.

Code	Action	Measure	Status	Annual Comment
5.6.3.1	Increase Griffith's digital presence.	Engagement and reach of digital platforms.	Completed	<p>Visit Griffith</p> <p>Facebook:</p> <p>New Likes - 1,074 (116% increase)</p> <p>Followers - 10,043</p> <p>Page reach - 861,674</p> <p>Page visits - 25,455</p> <p>Visit Griffith</p> <p>Instagram:</p> <p>New Followers - 900</p> <p>Page visits - 4,784 (26.3% increase)</p> <p>Reach (organic) - 12,432 (19.4% increase)</p> <p>Griffith Spring Fest</p> <p>Facebook:</p> <p>New Likes - 685</p> <p>Followers - 3,733</p> <p>Page reach - 95,554 (426% increase)</p> <p>Page visits - 7,346 (511% increase)</p> <p>Griffith Spring Fest</p> <p>Instagram:</p> <p>New followers - 283</p> <p>Page visits - 1,174</p> <p>Reach (organic) - 1,835</p> <p>New website Visit Griffith commenced.</p>
5.6.3.2	Produce consistent marketing material.	Number of printed promotional collateral developed and distributed.	Completed	<p>Event programs - 38,000, Posters – 200, What's on Guides - 24,000, Visitor Guides - 40,000, DL Event save-the-date postcards - 6,000, Maps/guides/ brochures - 4,000, Event badges - 200</p>

Code	Action	Measure	Status	Annual Comment
5.6.3.3	Seek funding opportunities to assist in the development of tourism in Griffith.	Number of funding opportunities shared with stakeholders. Number of funding opportunities supported by Griffith Tourism.	Completed	Funding opportunities are shared to assist in the development of tourism in Griffith. Staff provide support in the way of sharing knowledge and data relevant to their application and provide letters of support.
5.6.3.4	Develop and maintain partnerships with leading regional, state and national tourism bodies.	Number of collaborative projects involved in.	Completed	As acknowledged by Destination Riverina Murray (DRM) and Destination NSW (DNSW) during recent consultations, Griffith is a significant leader in the Western Riverina cluster. Staff have great relationships with the surrounding LGAs, DRM, DNSW and are active members of the Kidman Way Promotional Committee. Staff continually work with them to grow the visitor experience and the visitor economy.

5.6.3.5	Capitalise on new marketing opportunities.	Number of new marketing opportunities sourced.	Completed	<p>EDITORIAL:</p> <p>Delicious Magazine, Better Homes and Gardens, Country Style, The Wanderer</p> <p>ACM: The Border Mail, The Area News, The Irrigator, The Bendigo Advertiser, The Courier, The Canberra Times, The Daily Advertiser.</p> <p>Truly Aus/True Blue (Rex In-flight Magazine)</p> <p>Out & About</p> <p>Big Lap Bible</p> <p>The Advisor</p> <p>Caravanning Australia</p> <p>Australian Traveller</p> <p>TV: Travel Guides episode on Riverina, including Griffith Spring Fest (Channel Nine)</p> <p>TVCs for Griffith Spring Fest, A Taste Of Italy & Griffith Easter Party</p> <p>WIN TV interview - Griffith Spring Fest</p> <p>RADIO:</p> <p>Radio advertisements & InStream ads for Griffith Spring Fest, A Taste Of Italy & Griffith Easter Party</p> <p>Live radio interviews on ABC Riverina, Triple M and Hit FM</p> <p>Weekly What's On Triple M (started June 2023)</p> <p>MEDIA RELEASES: 16</p> <p>TRADE SHOWS: 2</p>
5.6.3.6	Provide a functional and well maintained Tourism facility available to the public.	No complaints received.	Completed	<p>Capex funds required in the future to upgrade front of house work stations (inline with WHS standards) and gift shop.</p>

Facilitate the development of visitor experiences that add value to the core attractive features of Griffith.

Code	Action	Measure	Status	Annual Comment
5.6.4.1	Work with tourism industry stakeholders to grow product offering through relationship building.	Number of operator visits. Number of group itineraries created and distributed	Completed	Over the reporting period, the Griffith Tourism Team: - participated in 9 operator famils, both local and regional - conducted 212 operator and ambassador visits - held a Tourism Social night with 22 operators in attendance - created and distributed 42 group itineraries to potential visiting groups.
5.6.4.2	Communicate visitor experiences to potential visitors and new markets.	Number of visitor guides distributed. Number of information packs distributed.	Completed	- 15,663 Visit Visitor Guides distributed nation-wide including: - 5,013 distributed by Visitor Information Centres around Australia - 7,813 distributed by local operators/businesses - 2,837 distributed by the Visitor Servicing team direct to visitors in town - A total of 3,210 information packs distributed to various groups. Including: - 299 delegates bags distributed to visiting groups - 174 New Resident's Kits distributed - 30 Seasonal Workers Kits since April 2023 - 2,707 information packs distributed by the Visitor Servicing team direct to visitors in town

5.6.4.3	Create and facilitate opportunities for tourism stakeholder engagement and education.	Number of Tourism Action Groups (TAGs) held.	Completed	The creation and facilitation of opportunities for tourism stakeholder engagement and education is one of the key objectives of our team, as part of our core business (as highlighted in the Destination Tourism Plan 2021-2024).
5.6.4.4	Create and facilitate opportunities for tourism stakeholder engagement and education.	Number of capacity building opportunities shared with stakeholders.	Completed	The creation and facilitation of opportunities for tourism stakeholder engagement and education is one of the key objectives of our team, as part of our core business.

Support transport connectivity

Contribute to the rail freight interchange improvement project plan, collaborating with project partners to provide support for the full business case.

Code	Action	Measure	Status	Annual Comment
5.7.1.1	Contribute to the completion of the Western Riverina Connect Business Case.	Western Riverina Connect Business Case Progress.	Completed	Funding awarded - \$20 million for rail siding.

Lobby State and Federal Governments to advocate for reliable and cost-effective means of road and rail transport that is accessible to all industries in Griffith.

Code	Action	Measure	Status	Annual Comment
5.7.2.1	Contribute to freight and transport initiatives.	Progress of Southern Industrial Link.	Progressing	\$20 million funding announced for rail upgrade to WRConnect (in Leeton Shire). Work expected to commence in mid 2023.

Engage with the State, Federal Governments and Airlines to advocate for reliable and cost-effective means of Air transport through Griffith Airport for both business and leisure passengers.

Code	Action	Measure	Status	Annual Comment
5.7.3.1	Maintain communication with Airlines and provide support towards an expansion of air services.	Number of flight services.	Progressing	Ongoing.

Provide and manage assets and services

Provide, renew and maintain a range of quality infrastructure, assets, services and facilities

Maintain and develop infrastructure and services to bring together willing buyers and sellers of livestock in the Western Riverina region.

Code	Action	Measure	Status	Annual Comment
6.1.1.1	Manage and maintain Griffith Livestock Marketing Centre within allocated budgets.	Griffith Livestock Marketing Centre maintained to facilitate and maximise the buying and selling sheep with the ability to sell cattle when required.	Progressing	The Griffith Livestock Marketing Centre is being managed and maintained within allocated budgets for the year. Capital works are maintained in-line with the allocated budget.
6.1.1.2	Upgrade existing facilities to improve selling conditions for sheep yards.	Capital works to be maintained in the allocated budget each financial year.	Progressing	A new loading ramp along with an additional shade structure to be installed in the selling pens and concreting of existing pens are scheduled to be installed in financial year 2023/24 due to weather and contractor availability. Sheep numbers for the last financial year were 374,000.

Provide engineering design and referral services to internal departments within Council.

Code	Action	Measure	Status	Annual Comment
6.1.2.1	Engineering design and referrals provided to Council departments.	Design progression and referrals reported quarterly.	Progressing	Another outstanding year by Council's Design Department with limited resources due to current positions within Council's operational structure not being able to be filled. This is due to the continued challenges associated with Griffith's regional location and continued competition with the private sector for hiring qualified engineers. However Council's Design Department has completed designs to allow for funded and scheduled capital works to progress to construction. Continued designs will progress based on future capital works priorities adopted in the next financial year budget and future grant applications. Council will look at filling current vacant positions via a graduate intake program at the end of 2024.

Provide gravel from the Tharbogang Quarry to meet the demands of Council's road building projects.

Code	Action	Measure	Status	Annual Comment
6.1.3.1	Gravel extraction to be carried out as per licence and development application requirements.	Gravel meets the demand required for Council roadworks whilst maintaining extraction limits.	Progressing	New plant being developed by the quarry operator to blast the eastern wall of the existing quarry.

Investigate the delivery of a new cemetery and crematorium.

Code	Action	Measure	Status	Annual Comment
6.1.4.1	Explore options for the new cemetery and crematorium.	Location for the new cemetery and crematorium finalised.	Progressing	The implementation of Lawn 6 at the existing Griffith Cemetery has met the operational needs for the next 6years, based on current interment figures. The establishment of a crematorium is not currently considered economically viable for Council.

Provide cemetery facilities to meet the needs of the community.

Code	Action	Measure	Status	Annual Comment
6.1.5.1	Manage and maintain Griffith, Yenda and Bagtown cemeteries within allocated budgets.	Cemeteries managed efficiently and to agreed service standards.	Completed	Council cemeteries continue to be maintained to the high standard expected by the community.

Maintain street sweeping program to improve quality of stormwater runoff.

Code	Action	Measure	Status	Annual Comment
6.1.6.1	Manage and maintain street sweeping program to improve quality of storm water runoff.	Street sweeping undertaken as per program.	Completed	Street sweeping undertaken within the allocated budget.

Maintain and upgrade the existing waste management centres to provide waste handling to accommodate the current and future needs of the community.

Code	Action	Measure	Status	Annual Comment
6.1.7.1	Continue utilisation and upgrading of existing landfilling facilities.	Statutory reports submitted in accordance with licencing requirements.	Progressing	<p>There are a number of large projects in the pipeline.</p> <p>HI Voltage Power extension - Design and approval near completion, the next stage is tender for installation contractors.</p> <p>Landfill Road upgrade, design completed, Council Road construction team to commence installation of the road's subbase.</p> <p>Active tender is out for new Bins Surrounds for Banna Ave closing the 3rd of August 2023.</p> <p>Specifications are currently being peer reviewed for the selection of and Landfill Designer firm for the design of the new landfill.</p> <p>Currently have a modification with the DPE to change the approval for a quarry site to a Stockpile site.</p>

Encourage resource recovery and kerbside recycling.

Code	Action	Measure	Status	Annual Comment
6.1.8..1	Provide and promote resource recovery and recycling initiatives.	Provide relevant information to the community in relation to resource recovery services.	Progressing	Information provided to the community on a regular basis.

Maintain waste collection services for the Griffith LGA.

Code	Action	Measure	Status	Annual Comment
6.1.9.1	Provide commercial, street and park bin collections.	Ensure daily collection service is provided.	Progressing	A tender is currently active for the purchase of replacement bin surrounds. Council is trialling (5 in total) lid locks on park bins that get contaminated on a regular basis.
6.1.9.2	Liaise with collection contractor to ensure that both domestic and recycling bins are serviced.	Ensure that contractor is servicing the domestic and recycling bin network as per contract.	Progressing	Contract carried out as required.
6.1.9.3	Replace and repair domestic and commercial bins when required.	Ensure replacement/repair meet CRM time frames.	Progressing	There was an issue with the CRM system. With the cooperation of IT and Landfill Staff the outstanding bins were delivered over a two-week period. The CRM's are currently up to date.

Develop and implement a Strategic Asset Management Plan for Griffith Pioneer Park Museum.

Code	Action	Measure	Status	Annual Comment
6.1.10.1	Maintain up to date Site Map showing services and assets.	Site Map reviewed and updated by 30 June annually.	Progressing	The preparation of the strategic plan has been slower than anticipated. The Committee has recently started re-working the plan prepared in 2020.

6.1.10.2	Program and carry out asset maintenance and pest control activities in accordance with Asset Maintenance and Restoration Plan.	Report progress annually.	Progressing	Annual asset maintenance plan being followed with general maintenance and restoration works being undertaken. Large scale building structural work identified. Continued pest control activities done on a regular basis. There is a prolific issue with white ants even with inspections and spraying being completed annually. Consideration is now given to replacement structures being built with steel where appropriate.
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Provide GIS services to the organisation.

Code	Action	Measure	Status	Annual Comment
6.1.11.1	Provide timely, responsive GIS services for Council.	Respond to GIS work requests within 48 hours. Review GIS data and implement metadata to GIS by 30 June.	Progressing	GIS staff continue to provide responses to GIS requests within agreed time frames.

Ongoing review and assessment of Asset Management Plans for all asset classes.

Code	Action	Measure	Status	Annual Comment
6.1.12.1	Review and update Asset Management Plans for Council infrastructure.	Provide annual report Senior Management Team on status of Asset Management Plans by 30 June.	Completed	Asset management plans were completed in line with the IPR cycle.
6.1.12.2	Complete cyclical Valuation Reviews on each Asset class as required under statutory guidelines.	Review of each Asset Class by 31 March annually. Complete scheduled revaluation of each Asset Class according to revaluation schedule by 31 March annually.	Progressing	Valuations will be complete in accordance with the reporting timelines.

Develop a Business Process Manual for Asset Management.

Code	Action	Measure	Status	Annual Comment
6.1.13.1	Develop a Business Process Manual that specifies how Council will procure and maintain asset inventory and spatial data and processes to ensure our asset data is kept relevant and up to date.	Business Process Manual maintained and kept up to date on an ongoing basis. Status report to Director Business, Cultural and Financial Services by 30 June annually.	Progressing	Staff undertaking continuous improvement of Council's GIS platform including Assets, Property information mapping and other modules in IntraMaps.

Efficiently manage and maintain Council's fleet services.

Code	Action	Measure	Status	Annual Comment
6.1.14.1	Provide efficient fleet services to Council.	Ensure that all Plant items have a maintenance policy in place and are inspected at least annually. Maintain/update Council's 10 year plant replacement program and renew plant items as per the program.	Completed	Council's 10 year plant program was completed 30 June 2023. There are still large delays in delivery of new plant items. All plant items have a maintenance policy. Inspections of plant are at 12 monthly intervals or more frequently
6.1.14.2	Maintain a modern and suitable fleet to meet the requirements of Council's services and facilities.	Maintain 80% utilisation target of major plant items in line with Institute of Public Works Engineering Australasia (IPWEA) Benchmarks. (except essential items required irrespective of utilisation).	Completed	Utilisation was carried out to calculate 2023/24 hire rates. Most major items are very well utilised particularly earthmoving equipment.

Maintain Griffith Airport infrastructure including terminal buildings, runways and car parks.

Code	Action	Measure	Status	Annual Comment
6.1.15.1	Maintain and manage Griffith Airport in accordance with Civil Aviation Safety Authority (CASA) standards.	Completion of annual CASA audit and implementation of audit findings.	Progressing	Prioritisation of inspection recommendations and replacement of infrastructure which were damaged in a January 2022 weather event. Preparations underway for runway overlay in February 2024.

Code	Action	Measure	Status	Annual Comment
6.1.15.2	Develop car parking plan for Griffith Airport.	Car parking plan approved and placed on public consultation undertaken.	Progressing	Initial auditing of carpark users has been undertaken which has identified high occupation rates by hire companies. This has helped to inform the requirements of the car parking plan.

Maintain and develop an effective transport network (airport, public roads, pathways, pedestrian access and transport corridors) for Griffith and villages

Maintain regional and local road infrastructure network as per adopted service standards.

Code	Action	Measure	Status	Annual Comment
6.2.1.1	Maintain regional and local roads infrastructure network to adopted service standards.	Works carried out within allocated budget.	Completed	Maintenance of state, regional and local road networks carried out within allocated budget as per adopted service standards.
6.2.1.2	Develop and implement annual gravel re-sheeting program.	Works carried out within allocated budget.	Progressing	Rollover of unspent money to next year proposed to complement natural disaster funds and shortages relating to assessment of works and "on-costs".
6.2.1.3	Sealed roads rehabilitation program implemented in accordance with Asset Management Plan.	Works carried out within allocated budget.	Completed	Works carried out within allocated budget.
6.2.1.4	Sealed roads reseals program implemented in accordance with Asset Management Plan.	Works carried out within allocated budget.	Progressing	Works carried out within allocated budget.

Develop and improve the transport network through rehabilitation and capital works.

Code	Action	Measure	Status	Annual Comment
6.2.2.1	Construct roads in accordance with Capital Works Program.	Works carried out within allocated budget.	Progressing	Above normal wet weather disrupted the construction program. GSIL project from Lavender bend to Walla Ave has approved extension to complete by Dec 2023. However, to minimise risk to the project, decision was made to carry on the pavement construction. As a result, the sealing of Boorga Rd and Dickie Rd has been delayed.
6.2.2.2	Seal Boorga Road.	Works carried out within allocated budget.	Progressing	Delayed due to wet weather.
6.2.2.3	Seal Dickie Road.	Works carried out within allocated budget.	Progressing	Delayed due to wet weather; Construction of Boorga Rd and Dickie was delayed also due to priority given over to GSIL projects.

Construction of the Southern Industrial Link Road (Heavy Vehicle Strategy).

Code	Action	Measure	Status	Annual Comment
6.2.3.1	Construct Thorne Road between Walla Avenue and Murrumbidgee Avenue.	Works carried out within allocated budget.	Completed	Completed.
6.2.3.2	Construct Murrumbidgee Avenue/Thorne Road Intersection.	Works carried out within allocated budget.	Completed	Wet weather and delay in the relocation of the power poles and the installation of streetlights are the main contributing factors in the delay of the project. The streetlight pole at the centre of the roundabout is yet to be installed and the streetlights energised.

Code	Action	Measure	Status	Annual Comment
6.2.3.3	Construct Walla Avenue/Thorne Road intersection.	Works carried out within allocated budget.	Completed	Completed

Review Heavy Vehicle Strategy.

Code	Action	Measure	Status	Annual Comment
6.2.4.1	Consult with the community, industry and stakeholders to identify heavy vehicle priorities.	Report on progress of the reviewed Heavy Vehicle Strategy.	Completed	Council has recently completed capital road projects associated with successful funding grants for completion of the Griffith Southern Industrial Link (GSIL) road. The GSIL was open for public use on Monday 24 July 2023 under speed restrictions at certain sections along the route. The GSIL provides a direct link to key inter-regional and interstate freight networks and last mile connectivity to local commodity producers and processors. Travel times, quality, productivity and safety for heavy vehicles will be improved significantly, as well as improving amenity and the safety of pedestrians and passenger vehicles within Griffith. This is an outstanding achievement by Council staff across the Utilities and Infrastructure & Operations Departments to complete this project which has been planned over many decades highlighted in Council's adopted Griffith Heavy Vehicle Strategy.

Mitigate the impact of natural disasters

Retain formal relationships through the Floodplain Management Committee and appropriate government agencies for planning, funding and response to flooding.

Code	Action	Measure	Status	Annual Comment
6.3.1.1	Complete investigation, design and implementation of flood mitigation measures in accordance with Office of Environment and Heritage (OEH) funding guidelines.	Report to Floodplain Management Committee and Office of Environment and Heritage (OEH) on progression of funded works.	Progressing	Hanwood stormwater Pump and Levee Project: The project has a 3 - stage construction schedule - Stage 1a, Stage 1b and Stage Council has secured fundings for Stage 1a (\$1,178,782), Stage 1b (\$666,667), and Stage 2 (\$1,200,000). Construction work has been interrupted several times due to rains. The project is scheduled to be completed by 2023. Yoogali Levee Project: Council has secured funding (\$1,040,000) for Yoogali Levee project. Council is currently preparing tender documentation. As per funding agreement, the project has to be completed by April 2025.

Lead and guide the local emergency community through participation in the Local Emergency Management Committee.

Code	Action	Measure	Status	Annual Comment
6.3.2.1	Facilitate Local Emergency Management Committee meetings quarterly.	Meetings held and recommendations implemented.	Completed	Local Emergency Management Committee has been held as per the schedule and incorporated the Local Rescue Committee as well as the Griffith Airport Emergency Committee.

Valuing our environment

Enhance the natural and built environment

Encourage respectful planning, balanced growth and sustainable design

Provide guidance on potential development, construction and planning issues.

Code	Action	Measure	Status	Annual Comment
7.1.1.1	Hold regular forums with developers, consultants and stakeholders.	Annual forums held. Number of pre-lodgement meetings addressed. Number of stakeholder circulars issued.	Completed	2023 Forum date to be determined.

Investigate and regulate unauthorised building works and land use.

Code	Action	Measure	Status	Annual Comment
7.1.2.1	Promptly undertake unauthorised building compliance action.	Number of CRMs raised and actioned.	Completed	Various compliance actions currently undertaken reference compliance register.

Provide efficient building certification services, including issuing construction certificates, complying development certificates and occupation certificates as per legislative requirements.

Code	Action	Measure	Status	Annual Comment
7.1.3.1	Issue construction certificates, complying development certificates and occupation certificates within a timely manner.	Average turnaround time for all applications to be 10 business days or less.	Progressing	All requests for additional information on Complying Development Certificates processed within first week applications lodged - 10 days turn around depending on quality of applications received. No regulatory timeframe average turnaround on Construction Certificates (CC) and Occupation Certificates (OC).
7.1.3.2	Carry out critical stage inspections in accordance with relevant legislation.	Number of critical stage inspections.	Completed	All critical inspections completed for the year.

Manage and maintain an efficient Development Application process as per legislative requirements.

Code	Action	Measure	Status	Annual Comment
7.1.4.1	Determine all Development type applications in a timely manner.	Good quality development assessment with average turnaround 40 working days.	Progressing	Average turnaround time currently above 40 days; measures are being adopted to reduce timeframes.

Maintain Council processes consistent with Department of Planning and Environment requirements.

Code	Action	Measure	Status	Annual Comment
7.1.5.1	Adjustments made to Council processes as required.	Compliance with Department of Planning and Environment requirements.	Progressing	Adjustments made to Council processes as required.

Maintain Council processes consistent with Department of Planning and Environment requirements.

Code	Action	Measure	Status	Annual Comment
7.1.6.1	Adjustments made to Council processes as required.	Compliance with Department of Planning and Environment requirements.	Progressing	Adjustments made to Council processes as required.

Regulate swimming pool barrier applications.

Code	Action	Measure	Status	Annual Comment
7.1.7.1	Maintain and implement the Private Swimming Pool Inspections Program.	All pools within the Local Government Area to be inspected once every 3 years.	Completed	Private Swimming Pool Inspections Program are up to date.

Regulate swimming pool barrier compliance.

Code	Action	Measure	Status	Annual Comment
7.1.8.1	Assess applications for Swimming Pool Certificates of Compliance.	Certificate of compliance or compliance notice to be issued within 7 days of receipt of an application.	Completed	Annual objective reached in inspection program.
7.1.8.2	Investigate complaints relating to swimming pool barrier non-compliance and take action to regulate non-compliance.	All complaints followed up within 2 days of receiving the complaint.	Progressing	Complaints are investigated on an ongoing basis as required.

Fire Safety of Buildings.

Code	Action	Measure	Status	Annual Comment
7.1.9.1	Maintain a register of Annual Fire Safety Statements for commercial premises.	All Annual Fire Safety Statements to be entered.	Completed	All Fire Statements received from commercial property owners have been added to AFSS register.

Develop State of the Environment Report for Griffith City Council.

Code	Action	Measure	Status	Annual Comment
7.1.10.1	Establish environmental indicators, report on and update environmental trends, identify major environmental impacts.	State of the Environment Report 100% completed June.	Not Due To Start	Not resourced.

Deliver projects to protect and improve biodiversity, biosecurity and sustainability

Develop Griffith City Council On-Site Sewage Management (OSM) Plan.

Code	Action	Measure	Status	Annual Comment
7.2.1.1	Develop structure for OSM Plan, determine process for capturing OSM information within Authority, HP Records Manager & Intramaps and commence development of OSM Plan.	On-Site Sewage Management (OSM) Plan complete.	Progressing	Coordinator appointed.

Deliver timely responses to general inquiries and complaints from the public within the Griffith LGA.

Code	Action	Measure	Status	Annual Comment
7.2.2.1	Respond to general inquiries and complaints from the public in relation to Environmental Matters.	Number of CRM's raised and issues.	Progressing	All CRMs actioned (completed or in progress).

Deliver Weeds of National Significance eradication and control program.

Code	Action	Measure	Status	Annual Comment
7.2.3.1	Manage and maintain Council's obligations under the Biosecurity Act.	Number of inspections and spraying programs undertaken.	Completed	Weed control grants have helped maintain a strong control program for weeds of national significance within the LGA. Assistance in Weed management programs can be arranged by contacting Councils Biosecurity Officer - Weeds.

Protect our heritage buildings and precincts

Griffith Heritage Study.

Code	Action	Measure	Status	Annual Comment
7.3.1.1	Liaise with heritage site landowners identified in the Study to ascertain if additional sites should be added to GLEP.	Seek gateway approval to list identified heritage sites in the GLEP.	Not Progressing	Low priority not progressing.

Improve sustainable land use

Develop a Contaminated Land (CL) Register for Griffith City Council LGA.

Code	Action	Measure	Status	Annual Comment
7.4.1.1	Determine, process and identify Contaminated Land sites for Register, determine process for capturing CL information within Authority, HP Records Manager & Intramaps (the Register) and source funding.	Contaminated Land (CL) sites identified 25% complete. CL register 25% complete by June.	Progressing	Register established (land to be added as identified). Contaminated land policy under preparation.

Regulate and inspect Underground Petroleum Storage Systems (UPSSs) (Priority Fuel Stations) within the Griffith LGA.

Code	Action	Measure	Status	Annual Comment
7.4.2.1	Identify all Fuel Station sites in Griffith LGA. Develop tablet based platform for the undertaking and delivery of UPSS site inspection.	Register of all Underground Petroleum Storage Systems (UPSSs) complete by June.	Progressing	All sites identified and inspection program commenced.

Monitor Underground Petroleum Storage Systems (UPSS) in Griffith LGA as required under the Protection of the Environment Operations UPSS Regulation 2019.

Code	Action	Measure	Status	Annual Comment
7.4.3.1	Underground Petroleum Storage Systems (UPSS) inspection program.	Undertake Underground Petroleum Storage Systems (UPSS) in accordance with inspection program.	Progressing	Register established and inspections ongoing.

Use and manage our resources wisely

Manage Griffith's water resources responsibly

Maintain water infrastructure including reservoirs, mains and treatment plants.

Code	Action	Measure	Status	Annual Comment
8.1.1.1	Manage and maintain water infrastructure as per budget.	Works completed as per budget allocation.	Completed	Regular maintenance of water infrastructure including reservoirs, water mains and treatment plants was carried out as planned. This included maintenance and replacement of hydrants and valves and concrete remediation work at the water filtration plant.

Maintain sewer infrastructure including pump stations, rising mains and treatment plants.

Code	Action	Measure	Status	Annual Comment
8.1.2.1	Manage and maintain sewer infrastructure as per budget.	Works completed as per budget allocation.	Completed	Regular maintenance of sewer infrastructure including pump stations, rising mains and treatment plants was carried out as planned. This included maintenance and replacement of G4 pumps and engagement of Xylem to carry out maintenance of all pumping stations.

Plan and provide water and sewerage services that meet growth demands.

Code	Action	Measure	Status	Annual Comment
8.1.3.1	Update Developer Service Plans (DSP) for water and sewerage to ensure adequate infrastructure plans in place for future demand.	Completion of Developer Service Plans (DSP) for water and sewerage by 2023.	Progressing	The Developer Servicing Plan (DSP) is currently 75% complete and Council's consultants (GHS) are preparing documentation to present the Draft DSP to Councillors in the coming months, with the purpose of the completed DSP being adopted by the end of the 2024 calendar year.

Design and construct water mains in accordance with allocated budget.

Code	Action	Measure	Status	Annual Comment
8.1.4.1	Design and construct water mains in accordance with allocated budget.	Complete designs and construction as required.	Completed	Design and construction of water mains were completed as planned in accordance with allocated budget.

Maintain water pressure zones and metered districts infrastructure.

Code	Action	Measure	Status	Annual Comment
8.1.5.1	Monitor flows and pressure for variations, anomalies and flow patterns.	Compliance with minimum flow rate and pressure standards as per Supply Levels of Service policy.	Completed	Regular maintenance of water pressure zones and metered district infrastructure was carried out as planned. Pressure monitoring devices were installed in the network to monitor the pressure variations and flow patterns through SCADA.

Maintain water meter replacement program to ensure meter age less than 10 years.

Code	Action	Measure	Status	Annual Comment
8.1.6.1	Manage and maintain Griffith and villages water meter annual replacement program.	Number of water meter replacements.	Completed	Water meter replacement program was maintained to ensure meter age less than 10 years. Planning and replacing old water meters was carried out on a regular basis.

Maintain an annual water mains replacement program.

Code	Action	Measure	Status	Annual Comment
8.1.7.1	Manage and maintain Griffith and villages water mains replacement program in accordance with allocated budget.	Capital works for water mains completed.	Completed	Annual water mains replacement program was maintained as planned.

Offer rebates for water efficient devices.

Code	Action	Measure	Status	Annual Comment
8.1.8.1	Rebate program for water efficient devices provided.	Number of rebates provided.	Completed	Council continued offers of \$20 rebate for each of AAA rated shower rose and \$50 rebate for each of AAAA dual flush suite/cistern.

Maintain Risk Based Drinking Water Management System in accordance with State Government requirements.

Code	Action	Measure	Status	Annual Comment
8.1.9.1	Review and update if required Risk Based Drinking Water Management System.	Risk Based Drinking Water Management System prepared in accordance with legislative requirements. Compliance with Australian Drinking Water Guidelines and results published monthly on Council's website.	Progressing	Council's Risk Based Drinking Water Management System is being maintained in accordance with NSW Health requirements eg. water quality testing, continuous improvement of water infrastructure, and annual review and reporting of system database to NSW Health (in Feb/Mar). Council has engaged Atom Consulting to review and revise the existing Risk Based Drinking Water Management System 2014 in accordance with NSW Guidelines for Review and Audit of Drinking Water Management Systems 2022. The review is scheduled to be completed by December 2023.

Reduce energy consumption and greenhouse gas emissions

Liase with local energy provider to maintain and upgrade street lighting.

Code	Action	Measure	Status	Annual Comment
8.2.1.1	Identify and implement opportunities to improve street lighting.	Street lighting issues identified and reported to Essential Energy. Implement new technologies as they become available.	Completed	Street lighting issues identified and reported to Essential Energy. New technologies are implemented as they become available.

Undertake Energy Audits on Griffith City Council facilities.

Code	Action	Measure	Status	Annual Comment
8.2.2.1	Complete Energy Audit on GCC's buildings on a needs basis.	Number of audits undertaken.	Progressing	No further progress has been made.

Promote the use of alternative and renewable energy sources

Identify alternative and renewable energy sources that may benefit Griffith.

Code	Action	Measure	Status	Annual Comment
8.3.1.1	Work with industry and other key groups to encourage the use of alternative and renewable energy sources.	Implementation of projects that benefit the environment.	Not Due To Start	Not resourced.

Implement programs to improve sustainability

Efficiently manage Council's fleet services, taking into consideration the impact of Councils fleet and depots on the environment.

Code	Action	Measure	Status	Annual Comment
8.4.1	Provide environmentally efficient fleet plant and vehicles to Council.	Investigate and recommend any fuel or energy savings available when replacing plant items or through policy changes.	Progressing	Currently investigating idling times to see if any reductions in emissions are available. More GPS data and installs are required before making any decisions on policy.

Increase Resilience to Climate Change (IRCC) through implementation of actions to address identified climate change risks and vulnerabilities within the Griffith LGA.

Code	Action	Measure	Status	Annual Comment
8.4.2.1	Prepare a draft strategy identifying measures to implement projects to improve resilience to climate change in CBD.	Submit 1 -2 IRCC funding application/s addressing urban heat/stormwater capture and reuse.	Not Progressing	Not commenced.

Implement the Street Tree Preservation policy.

Code	Action	Measure	Status	Annual Comment
8.4.3.1	Administer Street Tree Preservation policy.	Compliance with Street Tree policy. Number of street trees planted.	Progressing	Council continues to administer & implement the Tree Preservation Policy. Inspections and outcomes documented.

Code	Action	Measure	Status	Annual Comment
8.4.4.1	Assess feasibility for Garden Organics (GO) only or Food Organics and Garden Organics (FOGO) waste collection (kerbside, public place and business) organics diversion service.	Report on feasibility.	Progressing	Ongoing investigations are be conducted for Food Organics and Garden Organics (FOGO) implementation with indicative pricing provided for a FOGO service. A community survey for FOGO, which included a 500 cold call phone survey, was recently completed. Results of the survey are currently being compiled. Council's Waste Department is continuing its annual bin audit which looks at waste composition of garbage bins when they are collected, before disposal at the Landfill.



Section 5: Statutory Reporting

Section 5: Statutory Reporting

Statutory reporting includes the information that is prescribed by the Local Government Act 1993 and the Local Government (General) Regulation 2021.

Within 5 months after the end of (financial) year, prepare a report as to council's achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

Local Government Act 1993 (Act) s 428(1)

A report on Council's performance for 2022/23 using outcomes from Griffith City Council's four year Delivery Plan is presented in Section 4.

The annual report of the year in which an ordinary election of councillors is held, must contain council's achievements in implementing the community strategic plan over the previous four years.

Act s 428(2)

Not required this year.

The annual report must be prepared in accordance with Integrated Planning and Reporting Guidelines (IP&R).

Act s 428(3)

This annual report is a key point of accountability between Griffith City Council and our community. It focuses on Council's implementation of the Delivery Program and Operational Plan which are the plans that are wholly Council's responsibility. This Annual Report has been prepared in accordance with IPR Guidelines.

The Annual Report must contain a copy of the Council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting (may be an attachment).

Act s 428(4)(a)

Council's audited financial reports for the 2022/23 financial year are presented from Section 6 - Financial Summary & Financial Statements.

The Annual Report must contain other information as the IP&R Guidelines or the regulations may require.

Act s 428(4) (b)

This Annual Report has been prepared in accordance with the IP&R Guidelines.

Must contain a statement detailing the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue.

Act s 428(4)(c) and (d)

No issues identified by the Anti-slavery Commissioner relating to Council.

Must contain a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018.

Act s 428(4)(c) and (d)

Council's Procurement Manual was reviewed in January 2023 and addresses requirements as outlined in the Modern Slavery Act 2018.

Council has amended its Statement of Business Ethics Policy in line with the requirements set out in the Modern Slavery Act 2018. Council's Statement of Business Ethics is included in documentation such as tender and quotation specifications.

Council, where possible, utilises contractors and suppliers from LG Procurement (LGP). LGP has assigned modern slavery risk ratings to approved contractors under LGP Contracts. The risk ratings will assist Council to undertake reasonable steps to ensure the goods and services we procure are not a product of modern slavery.

Copy of the council's annual report must be posted on the council's website and be provided to the Minister for Local Government (via OLG). This can be done by notifying the OLG of a URL link.

Act s 428(5)

A copy of this Annual Report is available on Council's website, with a copy also provided to the Minister for Local Government (the Minister).

Include particulars of any environmental upgrade agreement entered into by the council.

Act s 54P (1)

Nil

Report on activities funded via a special rate variation of general income including:

- **reporting requirements set out in the Instrument of Approval**
- **projects or activities funded from the variation**
- **outcomes achieved as a result of the project or activities**

Special Rate Variation Guidelines 7.1

Griffith City Council did not apply for any special variation of expenditure during the 2022/23 financial period. Griffith City Council is currently seeking the community's view on a proposal to apply to the Independent Pricing and Regulatory Tribunal (IPART) for approval to raise ordinary rates through a Special Rate Variation (SRV) by 10.5% (inclusive of the assumed 3.0% rate peg) each year for three consecutive years from 2024/25 to 2026/27 (a cumulative total increase of 34.9%). The increase would be retained permanently in Council's rate base.

Amount of rates and charges written off during year.

Local Government (General) Regulation 2021 (Reg) cl 132

Details of rates and charges written off during the 2022/23 rating year are as follows:

Pensioner abandonments	
Rates	\$227,457.59
Charges	\$268,758.12
TOTAL	\$496,215.71
Other abandonments	
Rates	\$341.00
Rates Subsidy (Refer to Council's policy RATES – Payment of Community Organisations FS-CP-202)	\$51,265.66
Water Undetected Leak (Undetected Leak - Policy WS-CP-209)	\$26,888.66
Nature Strips Allowance	\$3,551.00
Charges	\$201.13
TOTAL	\$82,247.45
GRAND TOTAL	578,463.16

Information about induction training and ongoing professional development:

- the names of any mayor or councillors who completed any induction training course, induction refresher course or supplementary induction course during the year,
- the names of any mayor or councillors who participated in any ongoing professional development program during the year,
- the number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year.

Reg cl 186

Course Attended	Date	Councillors
Planning for Councillors	6 Sep 2022	Blumer, Curran, Ellis, Lally, Napoli, Stead, Sutton, Testoni, Zappacosta
Understanding LG Financials	7 Sep 2022	Blumer, Ellis
Understanding LG Financials	30 Jan 2023	Lally, Sutton, Testoni
Chairing & Effective Meeting Procedures for Councillors	19 May 2023 (moved to 1 Aug 2023)	Sutton

Conferences & Seminars	Date	Location	Councillors
National General Assembly (NGA) Conference and Australian Council of Local Government Forum (ACLG)	12 to 16 June 2023	Canberra	Mayor Curran, Councillors Andreazza, Ellis, Blumer and Napoli
Local Government NSW Annual Conference	23 – 26 October 2023	Hunter Valley	Mayor Curran, Councillors Ellis, Blumer and Sutton
Australian Local Government Women's Association (ALGWA) Annual Conference	27 to 29 April 2023	Forbes	Councillors Napoli and Ellis
LG NSW 2023 Destination and Visitor Economy tourism Conference	29 to 31 May 2023	Manly	Councillors Ellis and Stead
ALGWA Conference	7 to 9 July 2022	Fairfield	Councillors Ellis, Marin and Napoli
National Local Roads and Transport Congress	2 to 3 November 2022	Hobart	Councillor Sutton
Country Mayor's Association	5 August 2022 21 February 2023 8 to 9 March 2023 26 May 2023	Sydney Sydney Newcastle Sydney	Mayor Curran
LG Professionals Awards Dinner	1 to 2 June 2023	Sydney	Mayor Curran
Local Government Week Awards	4 August 2022	Sydney	Mayor Curran
LG NSW Rural and Regional Summit	20 February 2023	Sydney	Mayor Curran
Regional Cities NSW Meeting	20 April 2023	Sydney	Mayor Curran
Regional Capitals Australia	8 February 2022	Canberra	Mayor Curran
RAMJO Meetings	12 August 2022 24 February 2023 12 May 2023 11 August 2023	Deniliquin Leeton Tocumwal Moama	Mayor Curran
Murray Darling Association Annual General Conference	18 to 21 September 2022	Albury	Councillor Andreazza

In addition to the above-mentioned training sessions, conferences and seminars, Councillors receive up-to-date information through a weekly Information Sheet which includes Office of Local Government (OLG) Circulars, OLG Media Releases and industry related weekly newsletters. Councillors are regularly updated by email on relevant courses available to them throughout the year.

Details, (including purpose) of overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations).

Reg cl 217(1)(a)

Nil.

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions (this amount must equal the reported amount in the financial statements).

Reg cl 217(1)(a1) (i), (ii), (iii), (iia), (iv), (v), (vi), (vii), (viii)

Type of Expense	Amount
Provision of dedicated office equipment allocated to councillors	\$78.37
Telephone calls made by councillors (ICT Phone & Data pack)	\$3,046.56
Attendance of councillors at conferences and seminars	\$43,322.09
The provision of induction training and professional development for mayor and other councillors (training/workshops)	\$1,415.89
Councillor travelling expenses within LGA	\$2,735.35
Interstate visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses	N/A
Overseas visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses	N/A
Expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for the mayor and councillors	\$35.00
Expenses involved in the provision of care for a child of, or an immediate family member of a councillor	Nil
Mayoral Allowance (exc Superannuation)	\$46,040.00
Councillors Allowances (12) (exc Superannuation)	\$253,200

Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:

- **name of contractor**
- **nature of goods or services supplied**
- **total amount payable**

Reg cl 217(1)(a2) (i), (ii)

Supplier	Description of Contract	Amount \$
B&C Plumbing Pty Ltd	08-21/22 - Kooyoo Street Reconstruction Works - Stage 2	\$1,549,249.60
B&C Plumbing Pty Ltd	16-21/22 - Hanwood Stormwater Pump and Levee - Stage 1A & Stage 2	\$2,919,681.64
Wagga Fire & Security	17-21/22 - Fire Safety Equipment Services to GCC	\$313,356.00
RN Mitchell T/A RNCO	01-22/23 - Supply & Install Fencing Tharbogang Waste Management	\$151,200.00

B&C Plumbing	03-22/23 - Griffin Green Subdivision Civil Works - Stage 2	\$2,533,589.11
Liberty Oil Australia Pty Ltd	07-22/23 - Supply of Bulk Automotive Fuels	\$1,500,000.00
Downer EDI Works Pty Ltd	08-22/23 - Quotation for Supply & Delivery of Bitumen Emulsion VPR577858	\$324,500.00
Panel of Suppliers: Moray and Agnew; BAL Lawyers; Coutts Lawyers and Conveyancers Pty Ltd; Pikes & Verekers Lawyers; Wilshire Webb Staunton Beattie; Marsdens Law Group; Cater & Blumer	09-22/23 - Provision of Legal Services 1 Jul 2023 to 30 Jun 2027	Schedule of rates
Panel of Suppliers: Chemiplas Australia Pty Ltd; Chemprod Nominees T/A Omega Chemicals; DGL Manufacturing Pty Ltd; Ecolab; Ixom Operations Pty Ltd; Nowchem (Nowra Chemical Manufacturers); Quorum Water Pty Ltd (Biosol); RapidG; SND (Australia) Pty Ltd	10-22/23 - Supply/Delivery of Water/Sewerage Treatment Chemicals	\$2,600,000.00
National Audits Group	11-22/23 - Provision of Internal Audit Services to GCC VPR603655	Schedule of rates
Panel of Suppliers: Urbis Pty Ltd; SKM Planning Pty Ltd; SGS Economics & Planning Pty Ltd; Purdon Planning Pty Ltd; PSA Consulting (Australia) Pty Ltd; Mecone Group Pty Ltd; HillPDA Pty Ltd; Habitat Planning Pty Ltd	16-22/23 - Provision of Strategic Planning Services to GCC	Schedule of rates
Isuzu Australia Limited	Supply and Delivery of one new cab chassis truck fitted with a tipping body VPR549872	\$289,330.21
Downer EDI Works Pty Ltd	Supply Deliver and Lay Asphalt at Thorne Road and Murrumbidgee Avenue roundabout VPR594903	\$233,683.78
Stabilfix Pty Ltd	Supply Deliver Spread and Mix Quicklime at Barber Road VPR578931	Schedule of rates

Stabilfix Pty Ltd	Supply Deliver Spread and Mix Quicklime at Boorga Road and Dickie Road VPR564517	\$368,850.00
Vinidux Pty Ltd	Lake Wyangan - Flood Pump & Pumpline Project - Poly pipe	\$206,185.00
EB Mawson & Sons Pty Ltd T/A Milbrae Concrete, Quarry & Mining Services	Trimming of Tharbogang Quarry Floor - Stage 2	\$200,000.00
Pristine Productions	Outdoor Stages - Light & Sound Equipment Purchases	\$234,153.30

Summary of the amounts incurred by the council in relation to legal proceedings including:

- **amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements)**
- **summary of the state of the progress of each legal proceeding and (if finalised) the result.**

Reg cl 217(1) (a3)

Council's total expenditure on legal expenses during 2022/23 was \$299,074 which was expended on items such as legal advice, lease, and licence and agreement preparation.

Legal proceedings undertaken during 2022/23 comprised:

Item	Amount
Debt Recovery - Rates	\$68,221
Debt Recovery - Accounts Receivable	\$1,090
Compliance Fines Expenses	\$65
Dog Control & Impounding	\$6,063
Parking Fines	\$18,032
Governance	\$18,560
Legal Expenses - Miscellaneous (Water Fund)	\$18,081
Development Assessment - Working Expenses	\$10,907
Union – Industrial Relations Legal Expenses	\$150,894
Sewer Fund	\$7,024
Aerodrome	\$137
TOTAL	\$299,074

Include resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section, and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by council.

Reg cl 217(1)(a4) & Act s 67, 67(2) (b) 67(3)

At the Ordinary Meeting of Council held in 28 June 2022, Council adopted its Delivery Program and Operational Plan 2022/23 including specific Fees and Charges for private works to be undertaken in 2022/23.

During 2022/23 works were undertaken on behalf of private individuals in accordance with Council policies. A resolution of Council was not required to undertake private works as Council did not charge an amount less than the approved fee for any of the works undertaken in 2022/23.

Total amount contributed or otherwise granted to financially assist others.

Reg cl 217(1) (a5) & Act s 356

During 2022/23 the total amount contributed by Council to financially assist others was:

\$186,782.92

The Community Grants program donated \$20,451.55 overall with \$14,497 provided to the following successful Community Grants applicants:

Organisation	Amount
CWA	\$2,300
Griffith Aged Support Services	\$2,500
Griffith Community Centre	\$2,500
Griffith Musicians Club	\$1,500
Murrumbidgee Regional High School	\$2,500
Soroptimist International Griffith	\$2,197
Hanwood Public School	\$1,000
Total:	\$14,497

Statement of all external bodies, companies and partnerships exercising functions delegated by Council

Reg cl 217(1) (a6)

External bodies delegated functions by Council
SKM Planning
Local Government Appointments
Kangara Pastoral Company Pty Ltd
Priory Enterprises
Building Environment Services Today Pty Ltd (B.E.S.T)

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council held a controlling interest

Reg cl 217(1)(a7)

Griffith Affordable Housing Project

Council is partnering with Argyle Community Housing to develop affordable housing in the City, namely through the Griffin Green project.

Griffith Community Centre

Griffith City Council has a Memorandum of Understanding in place with the Griffith Community Centre and provides a state-of-the-art purpose built youth and community centre.

Griffith Health Facilities Limited (GHFL)

Griffith City Council has a 100% controlling interest in Griffith Health Facilities Limited. The GHFL Board monitors funds raised and maintenance requests for the St Vincent's Private Community Hospital and Murrumbidgee Clinical Teaching & Learning Centre.

Western Riverina Libraries (WRL)

Western Riverina Libraries is a collaboration between five local governments to share resources and technical services to provide a library service which is current, efficient and valued. This regional library service provides five branch libraries and two mobile libraries serving a combined population of approximately 41,603 in an area of 42,895 square kilometres. The members of Western Riverina Libraries are Carrathool, Griffith, Hay, Murrumbidgee and Narrandera. Western Riverina Libraries is administered by Griffith City Council.

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the council participated during the year.

Reg cl 217(1)(a8)

Charles Sturt and Deakin University and TAFE Riverina

Together we actively support and develop higher education opportunities for the Griffith community.

Country Universities Centre Western Riverina

CUC Western Riverina was officially opened in October 2019 as an affiliate of Country Universities Centre. Griffith City Council, Leeton Shire Council and NSW Government provide support so that regional and rural communities have access to quality opportunities to pursue their dreams and fulfil their potential through higher education without the need to relocate.

Department Communities and Justice

Council works in partnership to improve the wellbeing of people in social housing.

Griffith Interagency

Council participates in Griffith Interagency meetings every month. It is a support avenue for organisations to circulate information about programs and events available to the community.

Griffith Local Aboriginal Land Council (GLALC)

Council works with GLALC in matters of importance relating to our local indigenous community.

Grow Our Own

Grow Our Own is an industry led alliance of business, industry, education, employment providers and government agencies who seek to inform and inspire young people, on-the-job trainees and graduates with the opportunities to live, work and learn in the Riverina.

Headspace Consortium

Headspace provides a safe, confidential environment for young people aged 12- 25 and their families to access services such as education, training & employment support, alcohol & drug support, general health, wellbeing and mental health support.

Joint Regional Planning Panel

Regional Planning Panels (RPP) are responsible for making decisions on regionally significant development applications. Development Applications are lodged with Council who undertake all assessment and notification procedures and prepare a report for consideration by the RPP for determination.

Murray Darling Association

The Murray Darling Association is a membership-based peak representative organisation representing local government and the communities across the Murray-Darling Basin.

Murrumbidgee Irrigation

Council works closely with Murrumbidgee Irrigation (MI) in relation to supply of bulk raw water to Griffith City Council. MI owns and operates integrated water supply and drainage infrastructure systems. Griffith City Council owns and operates the road and urban drainage system. The urban drainage system ultimately discharges into the MI drainage system. Council is responsible for floodplain planning and management, water drainage and supply, Lake Wyangan. MI and Council collaborate in capital works and maintenance programs, development works, information sharing, emergency protocols, Lake Wyangan Management and environmental sustainability projects.

Regional Cities

Council has a Memorandum of Understanding in place with Regional Cities NSW to guide strategic partnerships between the Government and regional city councils.

Regional Capitals Australia

Council is a member of the Regional Capitals Australia group which is a national organization advocating for regional capital cities in federal policy.

Regional Development Australia – Riverina

Regional Development Australia-Riverina (RDA-Riverina) is a national network of committees fostering regional economic development.

Riverina and Murray Joint Organisation (RAMJO)

Griffith City Council is a member of the Riverina and Murray Joint Organisation (RAMJO) which brings together 11 regional councils to provide a united and local voice for our communities on key issues. The following Councils are part of RAMJO:

- Albury City Council
- Berrigan Shire Council
- Carrathool Shire Council
- Edward River Council
- Federation Council
- Griffith City Council
- Hay Shire Council
- Leeton Shire Council
- Murray River Council
- Murrumbidgee Council
- Narrandera Shire Council.

Riverina Local Land Services

Local Land Services (LLS) is a regional-focused NSW Government agency delivering services to farmers, landholders and the wider community. Griffith City Council is located within the Riverina LLS service area.

Service NSW for Business

Griffith City Council, in partnership with Service NSW, is making it easy to do business, with streamlined forms and one phone number to help fast track the approval process when opening a café, small bar or restaurant.

South West Zone Digital Library

WRL continues to be a member of the South-West Zone Digital Library (SWZDL). A consortium of public libraries in South West NSW, including WRL provide a digital library collection of eBooks, eAudiobooks and eMagazines.

Suicide Prevention Reference Group (Wellways)

Wellways offer counselling, advice and referral support for people lonely, depressed or affected by suicide.

Transport for NSW (TfNSW)

Council works with TfNSW to ensure roads in the region are safe for motorists. Council and Transport for NSW have a Road Maintenance Contract in place. Transport for NSW meets regularly with Council at monthly Traffic Committee meetings to discuss road safety issues.

Western Riverina Arts Inc

Western Riverina Arts (WRA) is a not-for-profit organisation that works in partnership with member councils including Griffith City Council to support, develop and promote arts and culture in the Western Riverina.

Youth Interagency

Griffith Youth Interagency supports youth workers across the local government area. The group meets monthly to share projects and programs to benefit young people in our community.

Statement of activities to implement its EEO management plan.

[Reg cl 217\(1\) \(a9\)](#)

Griffith City Council is committed to providing an environment where employees and others in the workplace are treated fairly and with respect, and are free from unlawful discrimination, harassment, vilification and bullying. Council has continued to focus on creating and providing a positive and collaborative work environment and maintaining a strong commitment to ensuring that EEO and diversity principles are reflected in all Council operations. Over the past 12 months, Council has undertaken a range of activities identified in our EEO policy and management plan including:

- Raising awareness of EEO principles and practices with Council staff, members of the public and prospective employees.
- Ensuring Council policies and practices support the application of EEO principles.
- Council's appointment, selection and recruitment processes are in accordance with EEO principles ensuring employment decisions are based on merit.
- Council recently introduced a new set of Values creating a sense of purpose and engagement, fostering teamwork, trust, loyalty, and a positive reputation.
- Continuing the promotion of our Employee Assistance Program that provides valuable support for employees and their families in assisting them with both workplace and personal issues.
- Providing a Staff Well-being Program the benefits of which have positive effects such as improved staff morale, a healthier work environment and awareness.

Statement of the total remuneration package of the general manager:

Reg cl 217(1) (b) (i), (ii), (iii), (iv), (v)

Remuneration General Manager	Amount
Total value of the salary component of the package	\$291,992
Total amount of any bonus, performance or other payments that do not form part of the salary component	Nil
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor	\$25,292
Total value of any non-cash benefits for which the general manager may elect under the package	Nil
Total amount payable by way of fringe benefits tax for any such non-cash benefits.	Nil

Statement of the total remuneration packages of all senior staff members other than the GM, expressed as the total (not of the individual members):

Reg, cl 217(1)(c) (i), (ii), (iii), (iv), (v)

Remuneration Senior Staff (not including GM)	Amount
Total value of the salary component of their packages	\$1,049,174
Total amount of any bonus, performance or other payments that do not form part of salary components of their packages	Nil
Total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	\$110,077
Total value of any non-cash benefits for which the general manager may elect under the package	Nil
Total amount payable by way of fringe benefits tax for any such non-cash benefits.	Nil

Council employs six senior staff members, the General Manager, Director Utilities, Director Infrastructure and Operations, Director Sustainable Development, Director Business, Cultural & Financial Services and Director Economic & Organisational Development. All senior staff members are on performance-based contracts (in accordance with the Local Government Act, 1993).

Statement of total number of persons who performed paid work on Wednesday 23 November 2022, including, in separate statements, total number of:

Reg cl 217 (1)(d) (i),(ii),(iii),(iv)

Council Staff performing work on 23 November 2022	Number of staff
The number of persons directly employed by Council:	
• Persons employed by Council on a permanent full-time basis	228
• Persons employed by Council on a permanent part-time basis	46
• Persons employed by Council on a casual basis	44
• Persons employed by Council under a fixed-term contract	8
Number of persons employed by Council as senior staff members for the purposes of the LG Act 1993	6
Number of persons engaged by Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	9
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0
TOTAL	326

A statement detailing the stormwater management services provided (if levied)

Reg cl 217(1) (e)

Griffith City Council stormwater management charges for 2022/23 are as follows:

- | | |
|---------------------------------------|-------------------|
| • Strata Residential | \$12.50 per annum |
| • Strata Business | \$5.00 per annum |
| • Vacant | Exempt |
| • Other | \$25.00 per annum |
| • Commercial Premises – On Urban land | \$25.00 per annum |

The levy collected is used to provide new or additional services or infrastructure. The stormwater management charge assists with Council's commitment to continual improvements of local urban stormwater drainage issues and for large projects that have been identified as a priority and that can provide an improvement for a high percentage of rate payers.

The income from this charge will be expended on both capital projects and recurrent expenditure programs where applicable. Primarily, the stormwater management service charge will be spent on:

- Planning, construction and maintenance of drainage systems, including pipes, channels, retarding basins and waterways receiving urban stormwater; and
- Design and investigation costs associated with implementing urban stormwater catchment management plans
- Planning, construction and maintenance of stormwater harvesting and re-use projects
- Monitoring of flows in drains and creeks, to assess the effectiveness for flow management (flooding) controls, and
- Other eligible costs relating to urban stormwater management as identified.

A statement detailing the coastal protection services provided (if levied)

Reg cl 217(1) (e1)

N/A

Detailed statement, prepared in accordance with such guidelines as may be issued by the Director- General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1988 (CA Act) and the Companion Animal Regulation 2018, including:

- **off leash areas provided in the council area**
- **detailed information on how fund money was used for managing and controlling companion animals in their area.**

Reg cl 217(1)(f) Companion Animals Guidelines* (CA Guidelines) Statement of Companion Animals

Griffith Pound & Rehoming Centre Data 2022/23	
Lodgment of Pound data collection returns with the Office of Local Government	Period 1 July 2022 - 30 June 2023 supplied to the Office of Local Government. (Survey of council seizures of cats and dogs)
Lodgment of data relating to dog attacks with the Office of Local Government	Period 1 July 2022 - 30 June 2023 supplied to the Office of Local Government.
Amount of funding spent relating to companion animal management and activities	\$191,000 (Inclusive of Operating Expenditure: Animal Control Animal Control - Indirect Overheads, Dog Control & Impounding Operating Expenses Dog Pound Working Expenses, Minor Asset Purchases Animal Control, Pound Building Asset Maintenance (Capital))
Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats	Council continues to promote Companion Animals legislation through social media, website, various publications, the Friends of Griffith Pound (Volunteer Group) and continued participation at selected community

	events ('RSPCA Healthy Pet Day' and the upcoming 'Animal Welfare League Pet Truck'.
Strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals	Alternatives to euthanasia continue to include, local rescue groups, adoption and rehoming through the website, social media and working with rescue organisations included interstate rescues. Surrender process has been streamlined, allowing for more assisted rehomes than dumped animals. We have closed our drop off boxes to reduce the amount of abandoned, feral, infant and sick animals abandoned at the Pound. Euthanasia rates are sufficiently lower than last year.
Off leash areas provided in the Council area	Council maintains an off leash free area located at the corner of Coolah Street and Murrumbidgee Avenue, Griffith. Council is awaiting further approval and funding in relation to a new location for an off leash free area.
Detailed information on how fund money was used for managing and controlling companion animals in their area.	Refer to "Amount of funding spent relating to companion animal management and activities" above.

Report on all capital works projects is considered best practice.

OLG Capital Expenditure Guidelines*

All capital works projects and budget variances are reported to Council on a quarterly basis.

Griffith City Council has undertaken or completed an extensive program of capital works over the past 12 months. In accordance with priorities identified in the Community Strategic Plan and the 10 Year Long Term Financial Plan, these projects contribute to the development and ongoing livability of the City for both the community living in and around Griffith but also those who visit the LGA whether for work, tourism or recreation.

Major capital works projects undertaken and/or completed over the course of the 2022/23 year are:

CBD (Yambil Street & Kooyoo Street Plaza Redevelopment)

Kooyoo Street is being developed as a shared pedestrian/plaza. This will enhance the link between Banna Avenue and Yambil Street within the Griffith CBD, creating a space that can be temporarily closed to become an urban plaza for cultural and art events, markets and holiday celebrations, with improvements to traffic, pedestrian, retail and outdoor eating amenity.

Kooyoo Street Stage 1 (Banna Avenue to Banna Lane)

This project is a key component to re-vitalising the CBD Precinct in Griffith. The development of a pedestrian plaza linking the two primary commercial streets (Banna Avenue & Yambil Street) is an important driver of more commercial and community activity and opportunities for businesses in the CBD as well as activating a new public space for the broader community.

Yambil Street Stage 3 (Ulong Street to Daines Street)

Council has progressively been redeveloping Yambil Street which is the second most prominent street in the CBD. The project has seen the design, tender & construction of new civil infrastructure in Yambil Street (between Ulong & Daines Street) inclusive of new road and footpaths, storm water drainage, water & sewer infrastructure, street architecture and landscaping, street furniture (seating, waste bins) and smart street lighting.

Griffith Regional Sports Centre – Westend Oval component

Griffith Regional Sports Centre is an inclusive regional multi-sports hub for Griffith and the wider Western Riverina region.

Westend Stadium and grounds have been completely transformed. The existing stadium has been refurbished with a new roof and air-conditioning, new fully accessible toilet amenities and function rooms. A new purpose-built building has extended the Centre to feature an additional five indoor basketball courts, adaptable for netball, indoor hockey, badminton, wheelchair rugby and volleyball. With seating for over 1,500 people, new change rooms, offices, meeting rooms, kiosks and public amenities are further features of the first-class sporting facility.

Outside, the complex has seven all-weather netball courts, a new grandstand, new synthetic athletics track and an artificial turf water-based hockey pitch with all playing fields under lights. The Project is unique and innovative by way of having to incorporate existing sports infrastructure with new facilities across at least 4 major sports featuring both indoor and outdoor competitions.

Jubilee Oval Amenities & associated development has seen a new amenities building and parking completed in the 2022/23 year. The new building has 4 changerooms that are interchangeable for use by male, female and junior participants.

The key project outputs included construction of a new universally designed amenities building with 4 gender-neutral changerooms, kiosk including appliances fit out, toilet facilities, turf wicket installation, sealed carpark, landscaping and fencing.

New footpaths construction

Council has a Pedestrian Accessibility & Mobility Plan that details and prioritises the development of new footpaths and pram ramps for the City. In 2022/23, new paths were constructed as follows:

- Yarrabee Street to Gunbar Street, linking Griffith Regional Sports Centre with Jubilee Oval complexes with a width of 2.5M and approximate length of 483M.
- Willandra Avenue to Sidlow Road (Griffith Retirement Estate) with a width of 2.5M and approximate length of 500M.

Lake Wyangan Flood Mitigation Pipeline

Council completed the design and construction of a new 2.2Klm x 500mm Poly pipeline from South Lake Wyangan to Slopes Road, Tharbogang. This pipeline was designed and constructed by Council staff and was a response to the significant flooding that impacted this area and either threatened or in some cases inundated residential housing. The pipeline has reduced this threat and will allow Council to improve water quality at the lake in the future as it is an important and well used facility in the community.

Road projects

Council has progressively been completing the Southern Industrial Link Road around Griffith as a major boost to both productivity and safety to motorists and pedestrians as a result of moving heavy vehicles away from the CBD. In 2022/23, Council completed the Bromley Road section between Walla Avenue and Kidman Way.

Councils considered to be ‘human service agencies’ under the CR Act (provide services directed at carers and/or people being cared for by carers) must report on compliance with the CR Act for the reporting period.

Carers Recognition Act 2010 (CR Act), s 8(2)

- \$2,500 funding provided to Aged Support Services to enable social outings for the aged.
- Support provided to those who are unable to complete Council forms and requests online.
- Support provided to community members and carers with details of services within the numerous interagency networks available locally.
- Carers considered when developing Council policies and procedures in accordance with the NSW Carer’s Charter.

Information on the implementation of Council’s Disability Inclusion Action Plan and give a copy to the Minister for Disability Services Disability Inclusion.

Act 2014, s 13(1)

Griffith City Council’s Disability Inclusion Action Plan was reviewed in 2021. It outlines Council’s commitment to improving accessibility and inclusion opportunities for people of all ages who live with a disability. This ensures access to the full range of services and activities available in the community. The Plan was developed by consulting with people with disabilities, their families, carers and local organisations who work with people with disability.

Council's Disability Inclusion & Access Committee (DIAC) meets regularly and includes individuals with a range of abilities and first-hand experiences that provide Council with valuable advice on a broad range of access and inclusion issues.

Council implemented a number of new actions that directly support the needs of people with a disability during 2022/23.

Some improvements include:

- Yambil Street upgrade with accessible pedestrian walkways
- Kooyoo Street upgrade has improved accessibility for all
- The new pump track officially opened August 2022 has inclusive BBQ and seating
- Additional footpaths and shared pathways across the community and villages
- Promoted inclusive and accessible events such as Seniors Morning Teas
- Her Way Initiative presented to Disability Inclusion & Access Committee for feedback
- Bins for Blokes program initiated
- Consultation with Transport for NSW – Griffith Railway Station Upgrade
- Wheelchair Rugby held 28 & 29 October 2022 at Griffith Regional Sports Centre
- Investigation into MLAK system and digital locks for disabled toilets
- Request submitted regarding adult change facilities at Griffith Regional Sports Centre
- Youth Advisory Group participating in the Disability, Access & Inclusion Committee
- Access At A Glance program and video launched
- Planning commenced to upgrade Library toilets to improve accessibility
- National Day of Disability promoted
- Borland Leckie Park under construction – inclusive play space.

Particulars of compliance with and effect of planning agreements in force during the year.
Environmental Planning & Assessment Act 1979, s 7.5(5)

There were no planning agreements in force during the reporting period.

Disclosure of how development contributions and development levies have been used or expended under each contributions plan.

Environment Planning and Assessment Regulation 2021 cl 218A(1)

Development contributions and levies were expended on park upgrades - Borland Leckie Park.

Details for projects for which contributions or levies have been used must contain:

EPA Reg 218A (2)(a),(b),(c),(d),(e),(f),(g)

Details of projects	Amount
Project identification number and description	Borland Leckie Inclusive Playspace
The public amenity or public service the project relates to	Playground
Amount of monetary contributions or levies used or expended on project	\$80,000 7.12 contributions \$95,460 NSW State grant funding
Percentage of project cost funded by contributions or	40% of total cost of project

levies	funded from Section 7.12
Amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan	Nil
Value of the land and material public benefit – other than money or land	Inclusive playspace within 400m radius in the West Griffith neighbourhood as per Playground Strategy
Whether project is complete	Completed August 2023

Total value of all contributions and levies received and expended during the year.

Reg 218A(3)(a),(b)

\$80,000 from Section 7.12 Contribution Plan.

Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, to report on actions taken to implement measures as to the state of the environment in its area.

Fisheries Management Act 1994, s220ZT (2)

Nil.

Details of inspections of private swimming pools.

Swimming Pools Act (SP Act) 1992, s 22F (2) Swimming Pools Regulation 2018 (SP Reg) cl 23

Inspections 2022/23	Number of Inspections
Inspection of tourist and visitor accommodation	0
Inspection of premises on which there are more than 2 dwellings	0
Number of inspections that resulted in issuance a certificate of compliance under s22D of the SP Act	50
Number of inspections that resulted in issuance a certificate of non-compliance under cl 21 of the SP Reg	0

Information included on government information public access activity

Government Information (Public Access) Act 2009, s 125(1), Government Information (Public Access) Regulation 2018, cl 8, Schedule 2

The Government Information (Public Access) Act 2009 NSW (GIPA Act) aims to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective. The main objective of the GIPA Act is to make available government information available to the public by:

- Authorising and encouraging the proactive public release of government information by agencies.
- Giving members of the public an enforceable right to access government information.
- Restricting access to government information only when there is an overriding public interest against disclosure.

Council is subject to the GIPA Act and accordingly acknowledges the right of the public to obtain information about Council's structure, plans and policies; information about development applications; and any other information as prescribed by the GIPA Act and any accompanying regulations and guidelines.

Council makes information available to the public in a number of ways including mandatory, proactive, informal and formal release provisions.

As part of its legislative requirements of the GIPA Act, Council has an Agency Information Guide published on Council's Information held by Council web page which provides guidance on the types of information held by Council as well as outlining the different ways members of the public may access it. The Information Guide is reviewed annually to identify the kinds of information that should be made publicly available.

Under section 125 of the GIPA Act, Council is required to prepare an annual report meeting certain statutory obligations.

GIPA Annual Report

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

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

Council reviews its authorised proactive release program regularly by identifying the kinds of information it holds that should be made publicly available. We encourage members of the public to contact Council with suggestions for information which can be considered for authorised proactive release. Council regularly reviews the information content on its website to ensure members of the public have access to the information they require. Council's Information guide was reviewed and updated in April 2023. Information made publicly available on Council's website included new Plans of Management, updates to Council News page, Community Opinion Group, Items On Exhibition pages, Bookable booking system, Special Rate Variation. Development Applications are now submitted through the NSW Planning Portal. Members of the public are able to access information about Development Applications through Council's DA Tracker. Members of the public are encouraged to visit Council's Information Held by Council webpage to access a range of information that is required to be available on Council's website.

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

Total number of applications received
2

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0%	0%	0%

Schedule 2 Statistical information about access applications to be included in annual report.

Table A: Number of applications by type of applicant and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Info. not Held	Info. already Available	Refuse to Deal with App.	Refuse to Confirm/ Deny whether info. is held	App. withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	1	1	0	0	0	0	22%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal repre- sentative)	2	0	0	0	0	0	0	1	3	33%
Members of the public (other)	4	0	0	0	0	0	0	0	4	44%
Total	6	0	0	1	1	0	0	1	9	-
% of Total	67%	0%	0%	11%	11%	0%	0%	11%	-	-

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Info. not Held	Info. already Available	Refuse to Deal with App.	Refuse to Confirm/ Deny whether info. is held	App. Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	2	0	0	0	0	0	0	1	3	33%
Access applications that are partly personal information applications and partly other	4	0	0	1	1	0	0	0	6	67%
Total	6	0	0	1	1	0	0	1	9	-
% of Total	67%	0%	0%	11%	11%	0%	0%	11%	-	-

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%

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

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

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	5	100%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	5	-

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	9	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	9	-

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

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

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

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

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

Table I: Applications transferred to other agencies.

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

Information included on public interest disclosure activity

Public Interest Disclosures Act 1994, s 31, Public Interest Disclosures Regulation 2011, cl 4

Public authorities are required to report annually to Parliament on their obligations under section 31 of the Public Interest Disclosures Act 1994. This is separate to the requirement under section 6CA of that Act to provide a report to the NSW Ombudsman every six months. One of the key reasons for having this separate reporting requirement is to ensure information about PIDs is publicly available to enable transparency and accountability.

The Public Interest Disclosures Regulation 2011 outlines the information that must be included in the authority's annual report.

The annual report must be prepared within four months after the end of each reporting year and submitted to the Minister responsible for the public authority. It must be tabled in each House of Parliament by the Minister as soon as practical after it is prepared, unless it is included in an annual report prepared for the purposes of the Annual Reports (Departments) Act 1985 or the Annual Reports (Statutory Bodies) Act 1984.

The reporting year will either be a financial or calendar year depending on the authority's usual reporting cycle as outlined in these Acts. If the public authority does not have a financial year for the purposes of either of these Acts, the year-end will be 30 June. Authorities must also provide a copy of the report to NSW Ombudsman. An electronic version of the report or a link to where the report is available online should be emailed to pid@ombo.nsw.gov.au.

1. Commentary on PID obligations

Under the PID Regulation, public authorities are required to report on:

1.1. Whether the public authority has an internal reporting policy in place.

Council has an Internal Reporting Policy in place – this was last reviewed and adopted 25 October 2019. This policy is available on Council's website and Intranet.

1.2. What actions the head of the public authority has taken to ensure his or her staff awareness responsibilities under section 6E(1)(b) of the PID Act have been met.

PID guidelines and posters placed in prominent areas around Council offices and facilities, staff meeting rooms. Information on PID reporting promoted to Council staff through Council Capers newsletter. PID reporting presented to new staff as part of staff induction program. Links on intranet site.

Statistical information on PIDs 1 July 2022 to 30 June 2023

	Made by public officials performing their day-to-day functions	Under a statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs	3	0	0
Number of PIDs received	3	0	0
Corrupt conduct	3	0	0
Maladministration	0	0	0
Serious and substantial waste	0	0	0
Government information contravention	0	0	0
Local government pecuniary interest contravention	0	0	0
Number of PIDs finalised	3		



Section 6: Financial Statements

Griffith City Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023



Griffith City Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

Griffith City Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

1 Benerembah Street
GRIFFITH NSW 2680

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.griffith.nsw.gov.au.

Griffith City Council

General Purpose Financial Statements

for the year ended 30 June 2023

Statement by Councillors and Management

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

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

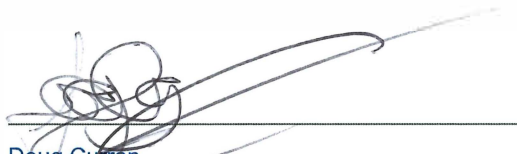
- the *Local Government Act 1993* (NSW) and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board, and
- the *Local Government Code of Accounting Practice and Financial Reporting*.

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

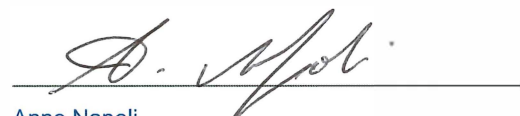
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 10 October 2023.




Doug Curran
Mayor
10 October 2023



Anne Napoli
Deputy Mayor
10 October 2023



Brett Stonestreet
General Manager
10 October 2023



Steve Saffioti
Responsible Accounting Officer
10 October 2023

Griffith City Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
	Income from continuing operations			
34,281	Rates and annual charges	B2-1	35,904	34,511
18,754	User charges and fees	B2-2	17,424	15,046
1,291	Other revenues	B2-3	1,052	1,215
12,056	Grants and contributions provided for operating purposes	B2-4	16,726	12,356
16,923	Grants and contributions provided for capital purposes	B2-4	18,994	19,635
818	Interest and investment income	B2-5	2,467	575
418	Other income	B2-6	434	448
–	Net gain from the disposal of assets	B4-1	368	211
84,541	Total income from continuing operations		93,369	83,997
	Expenses from continuing operations			
28,883	Employee benefits and on-costs	B3-1	26,706	24,572
21,063	Materials and services	B3-2	25,455	18,725
882	Borrowing costs	B3-3	853	1,020
14,953	Depreciation, amortisation and impairment of non-financial assets	B3-4	15,575	15,369
1,140	Other expenses	B3-5	1,250	2,890
66,921	Total expenses from continuing operations		69,839	62,576
17,620	Operating result from continuing operations		23,530	21,421
17,620	Net operating result for the year attributable to Council		23,530	21,421
697	Net operating result for the year before grants and contributions provided for capital purposes		4,536	1,786

The above Income Statement should be read in conjunction with the accompanying notes.

Griffith City Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		23,530	21,421
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	58,151	27,342
Other comprehensive income – joint ventures	D2-2	30	33
Water entitlement available for temp/perm sale revaluation for year	12	(195)	2,746
Total other comprehensive income for the year		57,986	30,121
Total comprehensive income for the year attributable to Council		81,516	51,542

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Griffith City Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	39,653	53,058
Investments	C1-2	16,563	20,140
Receivables	C1-4	13,584	10,247
Inventories	C1-5	1,054	1,119
Other	C1-8	456	260
Total current assets		71,310	84,824
Non-current assets			
Investments	C1-2	19,082	4,082
Receivables	C1-4	166	177
Infrastructure, property, plant and equipment (IPPE)	C1-6	933,393	858,672
Intangible assets	C1-7	14,586	14,781
Investments accounted for using the equity method	D2-2,D2-3	448	418
Total non-current assets		967,675	878,130
Total assets		1,038,985	962,954
LIABILITIES			
Current liabilities			
Payables	C3-1	11,929	12,807
Contract liabilities	C3-2	7,655	9,630
Lease liabilities	C2-1	54	–
Borrowings	C3-3	3,139	3,041
Employee benefit provisions	C3-4	6,669	6,254
Provisions	C3-5	129	126
Total current liabilities		29,575	31,858
Non-current liabilities			
Borrowings	C3-3	30,028	33,167
Employee benefit provisions	C3-4	281	342
Provisions	C3-5	4,943	4,945
Total non-current liabilities		35,252	38,454
Total liabilities		64,827	70,312
Net assets		974,158	892,642
EQUITY			
Accumulated surplus		504,071	480,511
IPPE revaluation reserve	C4-1	470,087	412,131
Total equity		974,158	892,642

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

Griffith City Council

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		480,511	412,131	892,642	459,057	382,043	841,100
Net operating result for the year		23,530	–	23,530	21,421	–	21,421
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	58,151	58,151	–	27,342	27,342
Joint ventures	D2-2	30	–	30	33	–	33
– Other movements – water entitlements (reval reserves)		–	(195)	(195)	–	2,746	2,746
Other comprehensive income		30	57,956	57,986	33	30,088	30,121
Total comprehensive income		23,560	57,956	81,516	21,454	30,088	51,542
Closing balance at 30 June		504,071	470,087	974,158	480,511	412,131	892,642

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Griffith City 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:				
34,281	Rates and annual charges		36,161	34,818
18,754	User charges and fees		19,264	16,336
818	Interest received		2,156	578
28,979	Grants and contributions		29,304	34,675
–	Bonds, deposits and retentions received		224	146
1,709	Other		6,186	6,784
Payments:				
(28,883)	Payments to employees		(26,402)	(24,623)
(21,063)	Payments for materials and services		(31,944)	(22,540)
(882)	Borrowing costs		(853)	(1,020)
(1,140)	Other		(1,327)	(1,863)
32,573	Net cash flows from operating activities	G1-1	32,769	43,291
Cash flows from investing activities				
Receipts:				
–	Sale of investments		17,627	12,500
–	Redemption of term deposits		5,563	2,000
–	Sale of real estate assets		–	1,288
–	Proceeds from sale of IPPE		1,262	751
2	Deferred debtors receipts		13	–
Payments:				
–	Purchase of investments		(17,609)	(9,763)
–	Acquisition of term deposits		(17,004)	(9,035)
(35,066)	Payments for IPPE		(33,039)	(45,226)
–	Purchase of real estate assets		–	(10)
–	Deferred debtors and advances made		–	(50)
(35,064)	Net cash flows from investing activities		(43,187)	(47,545)
Cash flows from financing activities				
Receipts:				
4,000	Proceeds from borrowings		–	–
Payments:				
(3,335)	Repayment of borrowings		(3,041)	(2,769)
–	Principal component of lease payments		54	–
665	Net cash flows from financing activities		(2,987)	(2,769)
(1,826)	Net change in cash and cash equivalents		(13,405)	(7,023)
66,837	Cash and cash equivalents at beginning of year		53,058	60,081
65,011	Cash and cash equivalents at end of year	C1-1	39,653	53,058
–	plus: Investments on hand at end of year ¹	C1-2	35,645	24,222
65,011	Total cash, cash equivalents and investments		75,298	77,280

(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.

Griffith City Council

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Griffith City 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 10 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the 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 and investment property.

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 C1-6
- (ii) employee benefit provisions – refer Note C3-4.
- (iii) estimated landfill remediation provisions - refer Note C3-5

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (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.

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

- Griffith City Council General Fund
- Griffith City Council Water Fund
- Griffith City Council Sewer Fund
- Griffith Health Facilities Limited
- Pioneer Park Museum

A1-1 Basis of preparation (continued)

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.

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

Some of Council services are provided by volunteers. These include work in the museum and art gallery. The value of the services received cannot be reliably measured but it is not significant.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

Council has determined that none of these newly adopted standards have had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance

B1 Functions or activities

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

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	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Governance	1,640	759	5,691	3,000	(4,051)	(2,241)	3,335	462	37,358	31,039
Administration	1,604	515	9,150	7,892	(7,546)	(7,377)	260	198	16,803	14,515
Public order and safety	609	699	1,661	1,540	(1,052)	(841)	259	192	4,460	4,224
Health	124	92	673	617	(549)	(525)	6	12	284	297
Environment	9,638	7,650	6,007	5,751	3,631	1,899	1,827	811	85,209	73,546
Community services and education	199	1,243	705	452	(506)	791	117	1,179	10,591	9,692
Housing and community amenities	4,063	3,225	5,526	5,566	(1,463)	(2,341)	2,479	1,575	19,427	16,762
Water supplies	11,631	11,008	7,705	7,225	3,926	3,783	1,600	1,271	205,007	189,070
Sewerage services	11,922	10,835	6,844	6,396	5,078	4,439	996	878	156,116	143,619
Recreation and culture	5,576	12,158	11,569	9,871	(5,993)	2,287	2,886	10,164	97,147	86,224
Mining, manufacturing and construction	21	50	10	3	11	47	–	–	–	1
Transport and communication	15,534	8,632	12,103	10,753	3,431	(2,121)	12,834	7,301	370,767	350,882
Economic affairs	1,095	817	2,195	1,655	(1,100)	(838)	264	32	4,464	4,069
General purpose revenue	29,713	26,314	–	1,855	29,713	24,459	8,857	7,916	31,352	39,014
Total functions and activities	93,369	83,997	69,839	62,576	23,530	21,421	35,720	31,991	1,038,985	962,954

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

Public order and safety

Includes Council's fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Includes immunisation, food control, health centres etc.

Environment

Includes biosecurity weeds and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

Community services and education

Includes administration and education; social protection (welfare); animal control, migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

Housing and community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

Water supplies

Includes water supply services such as administration, regulation and operation of potable water supply services, future needs assessment of water and water services.

Sewerage services

Includes activities relating to the monitoring, reduction, collection, reticulation or treatment of all waste water including that intended for reuse or recycling.

Recreation and culture

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes building control, quarries and pits.

Transport and communication

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

Economic affairs

Includes camping areas; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; and other business undertakings.

General purpose revenue

Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	9,764	9,525
Farmland	5,651	5,520
Business	3,078	3,008
Less: pensioner rebates (mandatory)	(227)	(250)
Rates levied to ratepayers	18,266	17,803
Pensioner rate subsidies received	123	139
Total ordinary rates	18,389	17,942
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	2,273	2,121
Stormwater management services	195	193
Water supply services	2,443	2,152
Sewerage services	9,493	9,195
Waste management services (non-domestic)	2,164	2,027
Less: pensioner rebates (mandatory)	(269)	(252)
Kerbside recycling	1,067	991
Annual charges levied	17,366	16,427
Pensioner annual charges subsidies received:		
– Water	57	59
– Sewerage	52	53
– Domestic waste management	40	30
Total annual charges	17,515	16,569
Total rates and annual charges	35,904	34,511

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	8	6
Water supply services	1	6,468	6,324
Sewerage services	1	860	818
Waste management services (non-domestic)	2	578	474
Total specific user charges		7,914	7,622
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Planning and building regulation	2	346	305
Private works – section 67	2	25	119
Regulatory/ statutory fees	2	340	298
Registration fees	2	25	36
Regulatory fees	2	94	85
Section 10.7 certificates (EP&A Act)	2	96	80
Section 603 certificates	2	43	46
Town planning	2	40	120
Water supplies	2	304	314
Total fees and charges – statutory/regulatory		1,313	1,403
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	987	220
Cemeteries	2	627	536
Library and art gallery	2	54	50
Transport for NSW charges (state roads not controlled by Council)	2	1,612	1,070
Saleyards	2	407	436
Swimming centres	2	1,640	1,339
Tourism	2	151	163
Waste disposal tipping fees	2	1,729	1,652
Engineering services	2	3	4
Industrial discharge	2	18	21
Museum	2	115	85
Regional theatre	2	557	336
Sporting grounds	2	30	5
Sports stadium	2	237	76
Other	2	30	28
Total fees and charges – other		8,197	6,021
Total other user charges and fees		9,510	7,424
Total user charges and fees		17,424	15,046
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		7,328	7,142
User charges and fees recognised at a point in time (2)		10,096	7,904
Total user charges and fees		17,424	15,046

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 or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

B2-2 User charges and fees (continued)

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 over the term of the licence.

B2-3 Other revenues

\$ '000	Timing	2023	2022
Art Gallery	2	8	8
Fines – parking	2	290	262
Fines – other	2	15	19
Legal fees recovery – rates and charges (extra charges)	2	75	121
Commissions and agency fees	2	6	13
Emergency Services Levy rebate	2	–	177
Legal fees recovery – other		221	–
Recycling income (non-domestic)	2	105	62
DA fees – advertising and notification	2	30	31
Quarry income	2	21	50
Sales – general	2	11	14
Other	2	41	46
Temporary sale of "Town" water allocation	2	–	131
Temporary sale of water allocation	2	105	124
Container Deposit Scheme (CDS) - RAMJO	2	43	78
Work health safety incentive payment	2	81	79
Total other revenue		1,052	1,215

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,052	1,215
Total other revenue	1,052	1,215

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1	1,304	2,213	–	–
Financial assistance – local roads component	1	498	906	–	–
Payment in advance - future year allocation					
Financial assistance – general component	1	5,028	3,398	–	–
Financial assistance – local roads component	1	2,027	1,398	–	–
Amount recognised as income during current year		8,857	7,915	–	–
Special purpose grants and non-developer contributions (tied)					
Building Better Regions Fund - Sports Precinct Redevelopment	2	–	–	1,350	2,500
Bushfire Prevention Re-Imbursement	2	99	97	48	20
Business Network & Forum Grant	2	5	3	–	–
Council Crown Land Management Fund	2	–	15	–	–
Create NSW Capital Creative	2	–	–	–	101
Create NSW COVID-19 Grant	2	2	–	76	–
Crown Reserve Improvement Fund - Sewer Upgrade Pioneer Park	2	–	–	45	6
Dept Industry, Science, Energy & Resource - Resurfacing Runway	2	–	–	99	–
Destination NSW	2	–	–	–	10
DPIE- Hanwood Stormwater	2	–	–	286	–
Economic affairs – tourism/events Contributions	2	35	4	–	–
Employment & Training Programs - Traineeship	2	8	16	–	–
Fixing Country Roads	2	–	–	619	583
Fixing Local Roads- Pothole Repair	2	286	–	–	–
Other specific grants	2	20	9	–	–
Fixing Local Roads - Barber Road	2	–	–	2,883	2,337
Fleet Management Contribution	2	–	–	–	81
Heavy Vehicle Project	2	4	5	–	–
Heritage Green Energy - State Bank House	2	–	71	–	–
LCLI subsidy	2	153	2	–	–
Children & Young People Wellbeing	2	40	–	–	–
Local Special Projects Grant - Library	2	24	35	–	–
Multi-Sport Community Facility Fund Hanwood Oval	2	–	–	70	–
Murrumbidgee Primary Health Network Community - Community Services	2	4	–	–	–
Natural Disaster Flood- TfNSW	2	–	–	1,194	–
National Australia Day Council (NADC)	2	24	–	–	–
Noxious Weeds & Biosecurity Weeds	2	113	106	–	–
Other contributions	2	–	126	9	–
Per Capita Subsidy Library	2	77	72	–	–
Priority Local Rds/Comm. Infrastructure Projects - Festival Lights & City Entrance Improvements	2	–	146	–	–
Priority Local Roads/ Comm Infrastructure Project R1	2	–	180	–	–
Priority Local Roads/ Comm Infrastructure Project R2	2	–	1,171	–	–
Public Pool Inspection Contributions	2	6	–	–	–
Recreation and Culture - Community and Cultural Contributions	2	–	5	–	775
Recreation and Culture - Museum Contribution	2	13	–	5	4
Recreation and Culture – Passive Recreation Contributions	2	–	5	–	76
Recreation and Culture – Theatre Contributions	2	15	20	–	–

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Regional Community Development Fund - Griffith Youth & Community Centre (GYCC)	2	192	—	—	365
Regional and Local Roads Repair Program - TfNSW	2	1,003	—	—	—
Regional NSW Planning Portal	2	12	—	—	—
Regional Sports Infrastructure Fund - Sport Precinct	2	—	—	—	5,500
Transport for NSW	2	4	—	14	28
Roads to Recovery (R2R)	2	1,031	1,031	—	—
Roads, Footpaths and Bridges Contribution	2	—	—	33	17
Safer Community Fund R5 - CBD Lighting & CCTV	2	—	—	243	101
Sewerage Contributions (excl. section 64 contributions)	2	—	—	186	57
Street Light Subsidy	2	119	116	—	—
Stronger Country Community Fund - BMX/ Pump Track	2	—	—	—	416
Stronger Country Community Fund - Community Stage	2	—	—	—	299
Stronger Country Community Fund - Jubilee Oval	2	—	—	244	335
Stronger Country Community Fund - Yambil Redevelopment	2	—	—	169	—
Triennial Flagship Event		30	—	—	—
Transport for NSW (TfNSW) - Murrumbidgee Ave/ Thorne Road Roundabout	2	—	—	1,487	84
Transport for NSW contributions (regional roads, block grant)	2	699	636	—	—
Transport NSW - Speed Project	2	4	8	—	—
Water supplies	2	—	—	9	—
Water Supplies Contribution (excl. section 64 contributions)	2	—	—	276	47
Youth Week NSW Grant	2	4	3	—	—
Zone Administration Cost Contribution	2	113	74	—	—
Youth Grant - Winter Holiday	2	18	7	—	—
NAIDOC Week Grant	2	—	1	—	—
Festival of Places - Summer Night Fund	2	—	15	—	—
Create NSW Music Now Grant	2	—	5	99	—
NSW Performing Arts COVID Support Package	2	129	64	10	—
Seniors Festival	2	—	5	—	—
Building Better Regions Fund - Griffin Green	2	3,335	336	—	—
NADC Grant - Wiradjuri Culture Fund Day	2	—	19	—	—
DPIE Health Precinct Master Plan	2	50	23	—	—
Australian Sports Commission - Westend	2	50	—	—	—
Regional Youth Autumn Holiday Break	2	5	10	—	—
Riverina Local Lands Services	2	28	—	—	—
Everyone Can Play - Wood Park	2	—	—	88	67
Regional Sports Facility Fund - Sports Precinct Redevelopment	2	—	—	700	300
Stronger Communities Program Women's Land Army Park	2	—	—	—	15
Crown Lands Manager Recovery Support Program - Enticknap Park	2	—	—	—	61
Open Spaces Program Places to Play - Mountain Bike Park	2	—	—	88	—
Local Roads Community Infrastructure Program - Kooyoo Street	2	—	—	1,231	196
Public Reserve Management Fund	2	—	—	—	46
Streets as Shared Spaces - Memorial Park	2	115	—	227	44
Culture, Heritage and Arts Regional Tourism	2	—	—	—	3
Your Higher Streets Program - Kooyoo Street	2	—	—	261	739
Fixing Local Roads - Barber Road	2	—	—	—	313

continued on next page ...

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Fixing Local Roads - Thorne Road	2	—	—	2,806	165
Dept Planning, Industry & Environment - Yoogali Culvert	2	—	—	—	182
Community Building Partnership - Baptist Church	2	—	—	—	30
Total special purpose grants and non-developer contributions (tied)		7,869	4,441	15,855	15,903
Total grants and non-developer contributions		16,726	12,356	15,855	15,903
Comprising:					
– Commonwealth funding		13,223	10,704	2,824	2,800
– State funding		3,323	708	12,730	12,046
– Other funding		180	944	301	1,057
		16,726	12,356	15,855	15,903

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G4					
Cash contributions						
S 7.12 – fixed development consent levies		2	—	—	851	1,198
S 64 – water supply contributions		2	—	—	1,168	1,224
S 64 – sewerage service contributions		2	—	—	780	821
S 64 – stormwater contributions		2	—	—	340	489
Total developer contributions			—	—	3,139	3,732
Total contributions			—	—	3,139	3,732
Total grants and contributions			16,726	12,356	18,994	19,635
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			8,857	7,915	—	—
Grants and contributions recognised at a point in time (2)			7,869	4,441	18,994	19,635
Total grants and contributions			16,726	12,356	18,994	19,635

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	288	1,083	8,065	5,317
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	—	—	—	—
Add: Funds received and not recognised as revenue in the current year	2,159	1,439	3,932	7,306
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	—	—	—	—
Less: Funds received in prior year but revenue recognised and funds spent in current year	(233)	(2,234)	(7,083)	(4,558)
Unspent funds at 30 June	2,214	288	4,914	8,065
Contributions				
Unspent funds at 1 July	16,201	12,863	—	—
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,736	3,216	—	—
Add: contributions received and not recognised as revenue in the current year	974	895	—	—
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(706)	(773)	—	—
Unspent contributions at 30 June	19,205	16,201	—	—

Accounting policy

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed below.

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*.

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 the Council may apply contributions according to the priorities established in work schedules.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

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)	68	79
– Cash and investments	2,399	496
Total interest and investment income (losses)	2,467	575

Accounting policy

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

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

\$ '000	2023	2022
Rental income		
Other lease income		
Road Reserve/Land	194	171
Premises Rental	240	277
Total other income	434	448

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	22,351	18,867
Educational assistance	24	28
Employee leave entitlements (ELE)	4,646	3,828
Fringe benefit tax (FBT)	137	135
Motor vehicle allowance	30	28
Payroll tax	150	130
Professional development	8	12
Staff recruitment	145	64
Superannuation	2,505	2,256
Training costs (other than salaries and wages)	258	206
Travel expenses	30	24
Workers' compensation insurance	498	478
Total employee costs	30,782	26,056
Less: capitalised costs	(4,076)	(1,484)
Total employee costs expensed	26,706	24,572
Number of 'full-time equivalent' employees (FTE) at year end	291	285

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		21,049	14,679
Audit Fees	F2-1	70	66
Previously other expenses:			
Election expenses		–	218
Electricity and heating		2,274	1,737
Insurance		604	547
Street lighting		475	464
Telephone and communications		252	312
Councillor and Mayoral fees and associated expenses	F1-2	410	377
Contributions/levies to other levels of government			
Legal expenses:			
– Legal expenses: planning and development		11	83
– Legal expenses: other		288	220
Expenses from short-term leases		12	11
Expenses from leases of low value assets		10	11
Total materials and services		25,455	18,725

continued on next page ...

B3-2 Materials and services (continued)

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2023	2022
(i) Interest bearing liability costs		
Interest on leases	8	–
Interest on loans	1,175	1,377
Less: capitalised costs	(330)	(357)
Total borrowing costs expensed	853	1,020

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
Depreciation and amortisation			
Plant and equipment		1,468	1,600
Office equipment		271	245
Furniture and fittings		127	100
Infrastructure:	C1-6		
– Buildings – specialised		1,632	1,496
– Other structures		486	484
– Roads		4,601	4,428
– Bridges		38	38
– Footpaths		333	320
– Stormwater drainage		917	895
– Water supply network		2,087	2,203
– Sewerage network		1,960	1,875
– Other open space/recreational assets		726	700
Other assets:			
– Other		594	520
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5, C1-6	549	549
Less: capitalised costs		(214)	(84)
Total depreciation and amortisation costs		15,575	15,369
Total depreciation and amortisation for non-financial assets		15,575	15,369

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. Useful lives are included in Note C1-6 for IPPE assets.

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.

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

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

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

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

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

B3-5 Other expenses

\$ '000	Notes	2023	2022
Impairment of receivables			
User charges and fees		32	—
Total impairment of receivables	C1-4	32	—
Fair value decrement on investments			
Fair value decrement on investments through profit and loss		—	1,855
Total Fair value decrement on investments	C1-2	—	1,855
Other			
– DWR contributions		60	13
– Emergency services levy (includes FRNSW, SES, and RFS levies)		71	40
– NSW fire brigade levy		118	104
– NSW rural fire service levy		452	339
Donations, contributions and assistance to other organisations (Section 356)			
– Annual Sikh games		10	10
– Community grant program		20	60
– Regional arts board		20	20
– RAMJO		30	30
– Riverina regional cities forecast-ID		40	36
– Western Riverina Library		289	288
– Other		58	52
– Events		35	27
– Community Country Education Foundation		5	5
– De-sexing Program		10	11
Total other		1,218	1,035
Total other expenses		1,250	2,890

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	C1-6		
Proceeds from disposal – plant and equipment		1,237	701
Less: carrying amount of plant and equipment assets sold/written off		(876)	(560)
Gain (or loss) on disposal		361	141
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		–	1,288
Less: carrying amount of real estate assets sold/written off		–	(1,248)
Gain (or loss) on disposal		–	40
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		17,627	12,500
Less: carrying amount of investments sold/redeemed/matured		(17,627)	(12,500)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		5,563	2,000
Less: carrying amount of term deposits sold/redeemed/matured		(5,563)	(2,000)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of other - other assets	C1-6		
Proceeds from disposal – other - other assets		25	50
Less: carrying amount of other - other assets sold/written off		(18)	(20)
Gain (or loss) on disposal		7	30
Net gain (or loss) from disposal of assets		368	211

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 28 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	34,281	35,904	1,623	5% F
User charges and fees	18,754	17,424	(1,330)	(7)% U
Other revenues	1,291	1,052	(239)	(19)% U
This difference is due to the Temporary Sale of Water Allocations. Council had originally budgeted for \$650k of sales with an actual income of \$105k. Legal Fee Recovery income was \$255k more than originally budgeted for.				
Operating grants and contributions	12,056	16,726	4,670	39% F
Council received \$2.472M of forward funded Financial Assistance Grant that was not originally budgeted for. A further \$1.3M was received for Fixing Local Roads Pothole Repairs and TfNSW Regional and Local Repair Program that was not part of Council's original budget.				
Capital grants and contributions	16,923	18,994	2,071	12% F
Council received \$1M Grant Disaster funding from the Office of Local Government that was not originally budgeted for. The final instalment of Regional Sports Infrastructure Fund for the Sports Precinct of \$1.3M was also received in 2023.				
Interest and investment revenue	818	2,467	1,649	202% F
Council conservatively budgets for interest and investment revenue. Higher interest rates during 2022-2023 have led to higher than expected returns.				
Net gains from disposal of assets	—	368	368	∞ F
Other income	418	434	16	4% F
Expenses				
Employee benefits and on-costs	28,883	26,706	2,177	8% F
Materials and services	21,063	25,455	(4,392)	(21)% U
Due to the increase in unbudgeted operating grants received in 2022-2023 Council also had higher than budgeted for materials and services expenses.				
Borrowing costs	882	853	29	3% F
Depreciation and amortisation of non-financial assets	14,953	15,575	(622)	(4)% U
Other expenses	1,140	1,250	(110)	(10)% U
Contributions to Emergency Services were \$160k more than the original budget.				

Statement of cash flows

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----		
Cash flows from operating activities	32,573	32,769	196	1%	F
Cash flows from investing activities	(35,064)	(43,187)	(8,123)	23%	U
Council does not budget for the purchase/redemption of investments or term deposits.					
Cash flows from financing activities	665	(2,987)	(3,652)	(549)%	U
Council had an original budget to drawdown \$4M in the 2022-2023 year, but this did not occur.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	11,312	17,079
Cash equivalent assets		
– Managed funds	11,606	28,501
– Short-term deposits	16,735	7,478
Total cash and cash equivalents	39,653	53,058

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	39,653	53,058
Balance as per the Statement of Cash Flows	39,653	53,058

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
Financial assets at fair value through the profit and loss				
Floating Rate Notes (with maturities > 3 months)	9,563	–	9,581	–
Total	9,563	–	9,581	–
Debt securities at amortised cost				
Long term deposits	7,000	19,082	10,559	4,082
Total	7,000	19,082	10,559	4,082
Total financial investments	16,563	19,082	20,140	4,082
Total cash assets, cash equivalents and investments	56,216	19,082	73,198	4,082

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)

C1-2 Financial investments (continued)

- 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.

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 Floating Rate Notes 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	75,298	77,280
Less: Externally restricted cash, cash equivalents and investments	(65,917)	(63,556)
Cash, cash equivalents and investments not subject to external restrictions	9,381	13,724
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – general	558	2,519
Specific purpose unexpended grants – general fund	7,128	8,353
External restrictions – included in liabilities	7,686	10,872
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general fund	5,769	4,490
Developer contributions – water fund	8,088	6,671
Developer contributions – sewer fund	5,052	4,118
Specific purpose unexpended contributions - general fund	295	922
Water fund	23,084	22,277
Sewer fund	15,184	13,446
Stormwater management	758	759
Specific purpose unexpended grants - Griffith Health Facilities Limited	1	1
External restrictions – other	58,231	52,684
Total external restrictions	65,917	63,556

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

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
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions

9,381	13,724
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Less: Internally restricted cash, cash equivalents and investments	(9,248)	(12,168)
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Unrestricted and unallocated cash, cash equivalents and investments	133	1,556
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Internal allocations

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

Plant and vehicle replacement	–	589
Infrastructure replacement (buildings)	–	973
Employees leave entitlement	2,231	2,151
Facilities reserve	–	445
Floodplain and drainage mitigation reserve	558	538
Griffith Health Facilities Limited	22	22
Major projects reserve	1,311	2,114
Parks and gardens infrastructure reserve	161	196
Roads reserve	–	443
Waste services	4,512	4,350
St Vincents Private Community Hospital Griffith - Sinking Fund	229	228
Griffith Community Centre - Sinking Fund	20	19
New Art Gallery Building Reserve	104	100
Pioneer Park Strategic Reserve	100	–
Total internal allocations	9,248	12,168

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
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	133	1,556
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C1-4 Receivables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	3,295	–	3,477	–
User charges and fees	4,169	–	5,572	–
Accrued revenues				
– Interest on investments	345	–	34	–
– Other income accruals	168	–	316	–
Deferred debtors	10	166	12	177
Government grants and subsidies	4,929	–	364	–
Net GST receivable	723	–	900	–
Total	13,639	166	10,675	177
Less: provision for impairment				
User charges and fees	(55)	–	(428)	–
Total provision for impairment – receivables	(55)	–	(428)	–
Total net receivables	13,584	166	10,247	177

\$ '000	Notes	2023	2022
Movement in provision for impairment of receivables			
Balance at the beginning of the year		428	428
– Unused amounts reversed		(373)	–
Balance at the end of the year		55	428
Represented by:			
Expected Credit Loss	E1b	36	111
Additional Specific Provisions		19	317
Balance at end of the period		55	428

C1-4 Receivables (continued)

Accounting policy

Impairment

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the 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.

When considering the ECL for rates 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. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as 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.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

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

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade 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, or when the receivables are over 7 years past due, whichever occurs first.

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

Where the 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.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Stores and materials	924	–	981	–
Trading stock	111	–	118	–
Other	19	–	20	–
Total inventories	1,054	–	1,119	–

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Movements:					
Real estate assets at beginning of the year		–	–	1,238	–
– Purchases and other costs		–	–	10	–
– WDV of sales (expense)	B4-1	–	–	(1,248)	–
Total real estate for resale		–	–	–	–

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.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers to additions renewals	Adjustments and transfers	WIP transfers to additions new assets	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	39,449	–	39,449	3,260	6,801	–	–	(11,733)	115	(21,980)	–	–	15,912	–	15,912
Plant and equipment	18,961	(9,296)	9,665	3,936	–	(877)	(1,468)	–	–	83	–	–	20,578	(9,238)	11,340
Office equipment	3,819	(2,086)	1,733	665	–	–	(271)	–	–	–	–	–	4,487	(2,359)	2,128
Furniture and fittings	3,216	(1,425)	1,791	1,357	–	–	(127)	–	–	–	–	–	4,573	(1,553)	3,020
Land:															
– Operational land	20,536	–	20,536	–	–	–	–	–	(135)	–	–	6,462	26,863	–	26,863
– Community land	12,048	(3)	12,045	–	–	–	–	–	–	–	–	3,577	15,623	–	15,623
Infrastructure:															
– Buildings	105,397	(21,114)	84,283	1,724	–	–	(1,632)	122	172	11,316	–	6,985	126,944	(23,974)	102,970
– Other structures	22,402	(3,944)	18,458	1,581	–	–	(486)	713	–	9,903	–	1,893	37,000	(4,938)	32,062
– Roads	341,417	(42,604)	298,813	7,464	–	–	(4,601)	8,662	–	–	(8,139)	15,800	365,046	(47,047)	317,999
– Bridges	5,419	(1,468)	3,951	–	–	–	(38)	–	–	–	–	223	5,673	(1,537)	4,136
– Footpaths	16,593	(6,408)	10,185	–	554	–	(333)	–	–	–	–	359	17,873	(7,109)	10,764
– Stormwater drainage	82,486	(22,980)	59,506	225	1,841	–	(917)	–	–	263	–	9,090	96,364	(26,357)	70,007
– Water supply network	209,109	(58,436)	150,673	1,191	–	–	(2,087)	2,233	–	141	–	11,390	228,796	(65,255)	163,541
– Sewerage network	177,723	(60,477)	117,246	688	696	–	(1,960)	3	–	274	–	8,879	193,089	(67,263)	125,826
– Other open space/recreational assets	24,675	(6,934)	17,741	–	–	–	(726)	–	(2)	–	–	1,632	27,187	(8,542)	18,645
Other assets:															
– Other	13,860	(5,652)	8,208	1,292	–	(18)	(594)	–	(172)	–	–	–	14,867	(6,151)	8,716
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	4,938	(549)	4,389	–	–	–	(549)	–	–	–	–	–	4,938	(1,097)	3,841
Total infrastructure, property, plant and equipment	1,102,048	(243,376)	858,672	23,383	9,892	(895)	(15,789)	–	(22)	–	(8,139)	66,290	1,205,813	(272,420)	933,393

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers to additions renewals	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	23,772	–	23,772	–	27,881	–	–	(12,204)	–	–	–	39,449	–	39,449
Plant and equipment	18,260	(8,448)	9,812	2,013	–	(560)	(1,600)	–	–	–	–	18,961	(9,296)	9,665
Office equipment	3,334	(1,840)	1,494	392	–	–	(245)	92	–	–	–	3,819	(2,086)	1,733
Furniture and fittings	2,715	(1,325)	1,390	501	–	–	(100)	–	–	–	–	3,216	(1,425)	1,791
Land:														
– Operational land	19,113	–	19,113	–	–	–	–	–	–	–	1,423	20,536	–	20,536
– Community land	9,171	(3)	9,168	–	–	–	–	–	–	–	2,877	12,048	(3)	12,045
Infrastructure:														
– Buildings	92,487	(20,148)	72,339	2,441	–	–	(1,496)	5,903	–	–	5,095	105,397	(21,114)	84,283
– Other structures	20,447	(3,859)	16,588	269	–	–	(484)	–	–	–	2,085	22,402	(3,944)	18,458
– Roads	328,533	(40,934)	287,599	7,062	–	–	(4,428)	3,578	–	–	5,002	341,417	(42,604)	298,813
– Bridges	5,570	(1,428)	4,142	–	–	–	(38)	–	–	(153)	–	5,419	(1,468)	3,951
– Footpaths	15,869	(5,942)	9,927	552	–	–	(320)	–	–	–	26	16,593	(6,408)	10,185
– Stormwater drainage	81,195	(21,884)	59,311	387	–	–	(895)	338	–	–	365	82,486	(22,980)	59,506
– Water supply network	200,756	(53,244)	147,512	1,653	–	–	(2,203)	467	–	–	3,244	209,109	(58,436)	150,673
– Sewerage network	168,358	(55,293)	113,065	376	–	–	(1,875)	17	–	–	5,663	177,723	(60,477)	117,246
– Other open space/recreational assets	21,204	(6,764)	14,440	1,309	–	–	(700)	977	–	–	1,715	24,675	(6,934)	17,741
Other assets:														
– Other	11,991	(5,214)	6,777	1,138	–	(20)	(520)	832	–	–	–	13,860	(5,652)	8,208
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	5,604	–	5,604	–	–	–	(549)	–	(666)	–	–	4,938	(549)	4,389
Total infrastructure, property, plant and equipment	1,028,379	(226,326)	802,053	18,093	27,881	(580)	(15,453)	–	(666)	(153)	27,495	1,102,048	(243,376)	858,672

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

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

Increases in the carrying amounts arising on revaluation are credited to the asset 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 revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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.

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	3 to 4		
Vehicles	3 to 6	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings	30 to 150
Other plant and equipment	5 to 15		
Transportation assets		Water and sewer assets	
Road Assets	15 to 200	Sewer Active Assets	10 to 180
Bridge Assets	90 to 180	Sewerage Network	10 to 150
Carpark Assets	20 to 90	Water Active Assets	10 to 180
Footpath Assets	15 to 80	Water Network Assets	70 to 150
Kerb and Gutter Assets	80 to 100		
Traffic Management Assets	70 to 100	Other infrastructure assets	
Stormwater assets		Other Structures	10 to 150
Stormwater Drainage Assets	40 to 100	Bulk earthworks	N/A
Stormwater Structure Assets	60 to 200		

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 *Land Under Roads*.

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.

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.

C1-6 Infrastructure, property, plant and equipment (continued)

Rural Fire Service assets

Council recognises the land and buildings used by the Rural Fire Service situated within the Local Government area, however, it does not account for Rural Fire Service equipment.

C1-7 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
Water Entitlements		
Opening values at 1 July	14,781	12,035
Movements for the year		
– Fair value movement (revaluation)	(195)	2,746
Total intangible assets – net book value	14,586	14,781

Council holds a number of high and general security water licences which it recognises as an intangible asset. The water licences are individually tradable on the open water licence sales market. The licences were obtained principally through land acquisitions where the water licence was attached to the land as well as through progressive developer contributions over several years commencing in the 1990's. The water licences are now individually separated from the land and can be sold on a permanent or temporary transfer basis.

At present Council only trades the annual allocation associated with some water licences on a temporary basis. Income received

from the sales of annual allocations are disclosed as other revenue. The licences are recorded in Council's accounts at fair value based on market valuations obtained from the open water licence sales market at balance date. No amortisation costs are applicable, as high and general security water licences have an indefinite life.

Water licences purchased are initially recorded at cost and are valued at least every year based on market evidence. Water licences are tested for impairment annually based on market sales evidence. If the recoverable amount is less than carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as impairment loss.

Increases in the carrying amounts arising on revaluation are credited to the asset 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 revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

C1-8 Other

Other assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepayments	456	–	260	–
Total other assets	456	–	260	–

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over assets including buildings and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

(a) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	54	–	–	–
Total lease liabilities	54	–	–	–

(b) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2023					
Cash flows	54	–	–	54	54

(c) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	8	–
Expenses relating to short-term leases	2	11
Expenses relating to low-value leases	20	11
	30	22

(d) Statement of Cash Flows

Total cash outflow for leases	50	–
	50	–

Accounting policy

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

C2-1 Council as a lessee (continued)

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

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

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

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

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

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

Exceptions to lease accounting

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) 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
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Assets held as property, plant and equipment

Council provides operating leases on Council buildings and some land/road reserves, the table below relates to operating leases on assets disclosed in C1-6.

Lease income (excluding variable lease payments not dependent on an index or rate)	434	448
Total income relating to operating leases for Council assets	434	448

Reconciliation of IPPE assets leased out as operating leases

\$ '000	Buildings 2023	Buildings 2022
Opening balance as at 1 July	20,998	20,233
Additions renewals	35	—
Depreciation expense	(379)	(361)
Revaluation increments to equity (ARR)	1,839	1,126
Closing balance as at 30 June	22,493	20,998

Accounting policy

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

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

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Payables				
Government departments and agencies	60	–	48	–
Prepaid rates	1,327	–	1,252	–
Goods and services – operating expenditure	7,360	–	8,623	–
Accrued expenses:				
– Other expenditure accruals	507	–	397	–
Security bonds, deposits and retentions	2,670	–	2,446	–
Other	5	–	41	–
Total payables	11,929	–	12,807	–
Total payables	11,929	–	12,807	–

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	2,040	1,820
Other liabilities: other expenditure accruals	299	264
Total payables	2,339	2,084

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	4,914	—	8,065	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	2,214	—	288	—
Unexpended capital contributions (to construct Council controlled assets)	(i)	296	—	922	—
Total grants received in advance		7,424	—	9,275	—
User fees and charges received in advance:					
Fees – GRALC	(iii)	40	—	36	—
Advance Ticket Sales - Theatre		152	—	235	—
Council Facilities Bookings In Advance		39	—	—	—
Fees - Airport		—	—	84	—
Fees - Stadium		—	—	—	—
Total user fees and charges received in advance		231	—	355	—
Total contract liabilities		7,655	—	9,630	—

Notes

(i) Council has received funding to construct assets including sporting facilities, community facilities, library and other infrastructure. 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.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

(iii) Upfront membership fees for the leisure centre do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

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

\$ '000	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	7,127	1,328
Operating grants (received prior to performance obligation being satisfied)	217	19
Total revenue recognised that was included in the contract liability balance at the beginning of the period	7,344	1,347

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
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continued on next page ...

C3-3 Borrowings (continued)

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured ¹	3,139	30,028	3,041	33,167
Total borrowings	3,139	30,028	3,041	33,167

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

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

(a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	36,208	(3,041)	–	–	–	–	33,167
Lease liability	–	(50)	104	–	–	–	54
Total liabilities from financing activities	36,208	(3,091)	104	–	–	–	33,221

\$ '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	38,977	(2,769)	–	–	–	–	36,208
Total liabilities from financing activities	38,977	(2,769)	–	–	–	–	36,208

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	1,000	1,000
Credit cards/purchase cards	100	100
Total financing arrangements	1,100	1,100
Drawn facilities		
– Credit cards/purchase cards	26	44
Total drawn financing arrangements	26	44
Undrawn facilities		
– Bank overdraft facilities	1,000	1,000
– Credit cards/purchase cards	74	56
Total undrawn financing arrangements	1,074	1,056

Additional financing arrangements information

Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

Security over loans

Loans secured over future cash flows

Leased liabilities are secured by the underlying leased assets.

Bank overdrafts

The bank overdraft of Council is secured over future cash flows

C3-3 Borrowings (continued)

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Accounting policy

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

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

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

C3-4 Employee benefit provisions

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Annual leave	2,566	–	2,483	–
Sick leave	121	–	112	–
Long service leave	3,735	281	3,455	342
Other leave (RDO's and TIL)	247	–	204	–
Total employee benefit provisions	6,669	281	6,254	342

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	3,860	3,865
	3,860	3,865

Accounting policy

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-4 Employee benefit provisions (continued)

The obligations are presented as current liabilities in the Statement of Financial Position if the 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.

C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Other provisions				
Accrued expenses	129	5	126	7
Sub-total – other provisions	129	5	126	7
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	4,938	–	4,938
Sub-total – asset remediation/restoration	–	4,938	–	4,938
Total provisions	129	4,943	126	4,945

Current 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.		
Accrued Expenses	75	78
	75	78

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.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation, including intangible assets.

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	24,162	2,146	9,596
User charges and fees	8,802	7,743	879
Interest and investment revenue	1,513	693	261
Other revenues	958	69	25
Grants and contributions provided for operating purposes	16,597	67	62
Grants and contributions provided for capital purposes	16,429	1,590	975
Net gains from disposal of assets	247	80	41
Other income	434	–	–
Total income from continuing operations	69,142	12,388	11,839
Expenses from continuing operations			
Employee benefits and on-costs	22,060	2,783	1,863
Materials and services	16,445	5,321	3,689
Borrowing costs	114	–	739
Depreciation, amortisation and impairment of non-financial assets	11,116	2,352	2,107
Other expenses	1,243	–	7
Total expenses from continuing operations	50,978	10,456	8,405
Operating result from continuing operations	18,164	1,932	3,434
Net operating result for the year	18,164	1,932	3,434
Net operating result for the year before grants and contributions provided for capital purposes	1,735	342	2,459

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	1,385	23,084	15,184
Investments	3,423	8,088	5,052
Receivables	7,985	3,173	2,426
Inventories	641	413	—
Other	456	—	—
Total current assets	13,890	34,758	22,662
Non-current assets			
Investments	19,082	—	—
Receivables	166	—	—
Infrastructure, property, plant and equipment	627,697	171,698	133,998
Investments accounted for using the equity method	448	—	—
Intangible assets	14,586	—	—
Total non-current assets	661,979	171,698	133,998
Total assets	675,869	206,456	156,660
LIABILITIES			
Current liabilities			
Payables	11,918	11	—
Contract liabilities	7,655	—	—
Lease liabilities	54	—	—
Borrowings	1,753	32	1,354
Employee benefit provision	6,669	—	—
Provisions	129	—	—
Total current liabilities	28,178	43	1,354
Non-current liabilities			
Borrowings	17,305	236	12,487
Employee benefit provision	281	—	—
Provisions	4,943	—	—
Total non-current liabilities	22,529	236	12,487
Total liabilities	50,707	279	13,841
Net assets	625,162	206,177	142,819
EQUITY			
Accumulated surplus	325,447	99,305	79,319
Revaluation reserves	299,715	106,872	63,500
Total equity	625,162	206,177	142,819

D1-3 Details of internal loans

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

Details of individual internal loans	Council ID / Ref
Borrower (by purpose)	Animal Control
Lender (by purpose)	Water Fund
Date of Minister's approval	26/10/17
Date raised	1/11/17
Term years	5
Dates of maturity	1/11/22
Rate of interest (%)	1.87%
Amount originally raised (\$)	500,000
Total repaid during year (principal and interest) (\$'000)	52,125
Principal outstanding at end of year (\$'000)	0

D2 Interests in other entities

D2-1 Subsidiaries

Council's financial statements incorporate the assets, liabilities and results of the following subsidiaries.

Council's financial statements also include controlled entities with ownership interest of 50% or less.

Name of Operation/Entity	Principal activity
Griffith Health Facilities Limited	Fundraising for Griffith Community Private Hospital Griffith, NSW

Interests in Subsidiary	Principal place of business	Ownership 2023	Ownership 2022	Voting rights 2023	Voting rights 2022
Council's interest in Subsidiary		100%	100%	100%	100%

Summarised financial information for the Subsidiary

\$ '000	2023	2022
Revenue	—	—
Expenses	—	—
Profit for the period	—	—
Total comprehensive income	—	—

Summarised statement of financial position

Current assets	22	22
Total assets	22	22
Net assets	22	22

Accounting policy for subsidiaries

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

These financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cash flows relating to transactions between entities have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end.

D2-2 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Council's net share of assets	
			2023	2022
Western Riverina Library	Various	Joint Venture	448	418
Total carrying amounts – material joint ventures			448	418

Western Riverina Library

Western Riverina Libraries (WRL) is a collaboration between five local governments to share resources and technical services to provide a library service which is current, efficient and valued.

The members of Western Riverina Libraries are Carrathool, Griffith, Hay, Murrumbidgee and Narrandera. Western Riverina Libraries is administered by Griffith City Council.

Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

	Proportion of voting power		Interest in outputs	
	2023	2022	2023	2022
Western Riverina Library	16.7%	16.7%	49.8%	62.4%

Summarised financial information for joint ventures

\$ '000	Western Riverina Library	
	2023	2022
Statement of financial position		
Current assets		
Cash and cash equivalents	101	385
Other current assets	106	32
Non-current assets	716	277
Current liabilities		
Other current liabilities	24	24
Net assets	899	670

D2-2 Interests in joint arrangements (continued)

\$ '000	Western Riverina Library	
	2023	2022
Statement of comprehensive income		
Income	712	508
Interest income	4	(2)
Depreciation and amortisation	(150)	(132)
Other expenses	(336)	(326)
Profit/(loss) from continuing operations	230	48
Profit/(loss) for the period	230	48
Total comprehensive income	230	48
Share of income – Council (%)	11.3%	56.8%
Profit/(loss) – Council (\$)	26	27
Total comprehensive income – Council (\$)	26	27
Reconciliation of the carrying amount		
Opening net assets (1 July)	669	621
Profit/(loss) for the period	230	48
Closing net assets	899	669
Council's share of net assets (%)	49.8%	62.4%
Council's share of net assets (\$)	448	418

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The 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 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 Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

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

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	39,653	53,058	39,653	53,058
Receivables	13,750	10,424	13,750	10,426
Investments				
– Debt securities at amortised cost	26,082	14,641	26,082	14,641
Fair value through profit and loss				
Investments				
– Floating Rate Notes	9,563	9,581	9,563	9,581
Total financial assets	89,048	87,704	89,048	87,706
Financial liabilities				
Payables	11,929	12,807	11,929	12,807
Loans/advances	33,167	36,208	33,167	36,208
Total financial liabilities	45,096	49,015	45,096	49,015

Fair value is determined as follows:

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the *Local Government Act 1993* and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.

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

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

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
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	96	96
Impact of a 10% movement in price of investments		
– Equity / Income Statement	956	958

(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.

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, whether through exposure to individual customers, specific industry sectors and/or regions.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2023				
Gross carrying amount	2,420	875	–	3,295
2022				
Gross carrying amount	3,214	263	–	3,477

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.

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

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	10,083	299	5	49	74	10,510
Expected loss rate (%)	0.30%	1.50%	1.50%	1.50%	1.50%	0.35%
ECL provision	30	4	—	1	1	36
2022						
Gross carrying amount	6,194	272	196	106	607	7,375
Expected loss rate (%)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
ECL provision	93	4	3	2	9	111

(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.

	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Contractu al cashflows	Actual carrying values
\$ '000							
2023							
Payables	0.00%	2,670	9,259	–	–	11,929	11,929
Borrowings	4.47%	–	4,216	16,864	23,187	44,267	33,167
Total financial liabilities		2,670	13,475	16,864	23,187	56,196	45,096
2022							
Payables	0.00%	2,446	10,361	–	–	12,807	12,807
Borrowings	4.47%	–	4,574	18,963	26,768	50,305	36,208
Total financial liabilities		2,446	14,935	18,963	26,768	63,112	49,015

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

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).

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 1 Quoted prices in active mkts		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Recurring fair value measurements											
Financial assets											
Financial investments	C1-2										
– 'Financial assets at fair value through profit and loss'		30/06/23	30/06/22	9,563	9,851	–	–	–	–	9,563	9,851
Total financial assets				9,563	9,851	–	–	–	–	9,563	9,851
Infrastructure, property, plant and equipment											
Plant and equipment	C1-6	30/06/23	30/06/22	–	–	–	–	11,340	9,665	11,340	9,665
Office equipment		30/06/23	30/06/22	–	–	–	–	2,128	1,733	2,128	1,733
Furniture and fittings		30/06/23	30/06/22	–	–	–	–	3,020	1,791	3,020	1,791
Operational land		30/06/23	30/06/22	–	–	–	–	26,863	20,536	26,863	20,536
Community land		30/06/23	30/06/18	–	–	–	–	15,623	12,045	15,623	12,045
Buildings		30/06/23	30/06/22	–	–	–	–	102,970	84,283	102,970	84,283
Other structures		30/06/23	30/06/22	–	–	–	–	32,062	18,458	32,062	18,458
Roads		30/06/23	30/06/22	–	–	–	–	317,999	298,813	317,999	298,813
Bridges		30/06/23	30/06/22	–	–	–	–	4,136	3,951	4,136	3,951
Footpaths		30/06/23	30/06/22	–	–	–	–	10,764	10,185	10,764	10,185
Stormwater drainage		30/06/23	30/06/22	–	–	–	–	70,007	59,506	70,007	59,506
Water supply network		30/06/23	30/06/22	–	–	–	–	163,541	150,673	163,541	150,673
Sewerage network		30/06/23	30/06/22	–	–	–	–	125,826	117,246	125,826	117,246
Other open space/recreational assets		30/06/23	30/06/22	–	–	–	–	18,645	17,741	18,645	17,741
Other		30/06/23	30/06/22	–	–	–	–	8,716	8,208	8,716	8,208
Total infrastructure, property, plant and equipment				–	–	–	–	913,640	814,834	913,640	814,834
Non-recurring fair value measurements											
Intangible Assets											
Water Entitlements	C1-7	30/06/23	30/06/22	14,586	14,781	–	–	–	–	14,586	14,781
Total Intangible Assets				14,586	14,781	–	–	–	–	14,586	14,781

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment

What was valued

This asset class comprises major plant such trucks, tractors, street sweepers and fleet vehicles such as passenger vehicles, utility vehicles etc.

Who performed the valuation

Plant and Equipment assets were valued in house.

When was it valued

Plant and Equipment values are assessed annually.

How was it valued

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets having similar service potential and includes allowances for preliminaries and professional fees. Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Useful life
- Residual value (ie the estimated amount that council would currently obtain from the asset at the end of its useful life, in most cases zero)
- Gross replacement cost

Changes in valuation methodology

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

Office Equipment

What was valued

This asset class comprises computers, photocopiers, printers, whiteboards etc.

Who performed the valuation

Office Equipment assets were valued in house.

When was it valued

Office Equipment values are assessed annually.

How was it valued

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets. Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Useful life
- Residual value (ie the estimated amount that council would currently obtain from the asset at the end of its useful life, in most cases zero)
- Gross replacement cost

E2-1 Fair value measurement (continued)

Changes in valuation methodology

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

Furniture & Fittings

What was valued

This asset class comprises chairs, desks, workstations, filing cabinets etc.

Who performed the valuation

Furniture and Fittings assets were valued in house.

When was it valued

Furniture and Fittings values are assessed annually.

How was it valued

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets. Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Useful life
- Residual value (ie the estimated amount that council would currently obtain from the asset at the end of its useful life, in most cases zero)
- Gross replacement cost

Changes in valuation methodology

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

Community Land

What was valued

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

Community land (including owned by Council, the Crown and various other Government agencies managed by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, dedication under section 94 of the Environment Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land. Community land:

- Cannot be sold
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years and
- Must have a plan of management for it

Who performed the valuation

The valuation for community land was performed internally.

When was it valued

The last valuation was undertaken at 30 June 2023.

How was it valued

Land values were originally based on the values provided by the NSW Valuer General for rating purposes and has been indexed in the 2023 year inline with value increases issued by the NSW Valuer General for 2022 Land Values.

What Level inputs were used

Level 3 valuation inputs were used to value land held in freehold title 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

E2-1 Fair value measurement (continued)

adjusted for differences in key attributes such as property size. The key unobservable input to the valuation is the price per square metre.

There were some parks and reserves for which there was no observable market evidence of sales prices for comparable sites in close proximity. These were subsequently valued at the Level 3 valuation input hierarchy by using the professional judgement of a registered Valuer. The Valuer adjusted the price per square metre of sales from sites not in close proximity which provided only a low level of comparability.

Changes in valuation methodology

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

Operational Land

What was valued

Operational land consists of land that has been dedicated as operation land by council to enable of provision of services to the community. For example, land for treatment plants, pump stations, car parks, depots, drainage etc.

Who performed the valuation

Operational land was valued by Australian Pacific Valuers (APV).

When was it valued

The last comprehensive valuation was undertaken at 30 June 2020. An interim valuation (desktop) was undertaken by APV as at 30 June 2023.

How was it valued

Land valuations were determined in accordance with the AASB13 Fair Value methodology. Land analysis was carried out by an experienced Valuer.

The Valuer has assessed land assets utilising valuation techniques that maximise the use of observable data and under the principles of 'highest and best use'.

The Valuer has reviewed the following site attributes in assigning an input rate and having consideration to minor or significant adjustments:

- Zoning or Area Classification
- Land Use
- Unit Rates / Overall Value
- Land Area
- Topography
- Site Configuration

Where a lack of directly comparable sales evidence was available, or a significant level of adjustment was required between sales evidence and the asset, a Level 3 has been assigned to the asset. In other cases where there was active and liquid sales evidence available and significant adjustments have not been applied, a Level 2 has been assigned to the asset.

What Level inputs were used

Level 2 and 3 inputs are utilised to establish input rates and determine Fair Values. The Valuer has reviewed a number of sources including:

- Analysis of price movements in local property markets during the year (reviewing market transactions).
- Discussions with local and active agents.
- Current property listings.

In considering the level of adjustment for Level 3 assets, the Valuer has taken into consideration any adjustments made for Level 3 assets due to zoning, use or significant restriction based on Local Government policies for land valuation, sales analysis as well as the Valuers professional opinion.

Changes in valuation methodology

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

Buildings – Specialised

What was valued

Buildings – Specialised comprises all building assets that are not held primarily for their ability to generate net cash inflows. For example, Administrative buildings, Depot buildings etc.

E2-1 Fair value measurement (continued)

Who performed the valuation

Buildings were valued by Australian Pacific Valuers.

When was it valued

The last comprehensive valuation was undertaken at 30 June 2020. An interim valuation (desktop) was undertaken by APV as at 30 June 2023.

How was it valued

The Accounting Standards require assets comprised of a number of significant parts which exhibit different useful lives to be depreciated separately. This is commonly referred to as “componentisation” or “disaggregation” and is a critical aspect to ensuring the valuation is meaningful, accurate and can be used as a key input to the Asset Management Planning process.

To identify the components consideration was given to how the asset is managed from an Asset Management perspective and what parts comprise a significant cost but have a different useful life. This included consideration of whether the component –

- Is Cost Significant (>5%) and Exceeds Capitalisation Threshold
- Has a different Useful Life or Pattern of Consumption (all parts within the component should have same life and pattern)
- Is it Replaced or Renewed at Regular Intervals or is a Sunk Cost
- Is Managed with specific CAPEX treatments relatively independent of other components
- Due to risk or criticality does it need to be separated for Asset Management Planning

It is common for the useful life of components to be extended through regular renewal. When this occurs the components essentially have two parts which experience a different useful life. In accordance with the accounting standards each of these parts is to be depreciated over their respective useful life.

What Level inputs were used

The valuations are based on a range of inputs. Some inputs may be gathered at a high level prior to application of inputs at the Asset or Component Level.

Other inputs are applied at an Asset Level or a Component Level as appropriate. They include –

- Components
- Unit Rates / Overall Value
- Consumption Scores & Valuation Profiles
- Residual value (ie the estimated amount that council would currently obtain from the asset at the end of its useful life, in most cases zero)

Changes in valuation methodology

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

Other Structures

What was valued

Examples of other structures include fencing, lighting, wash-bays, stock yards and hardstands.

Who performed the valuation

Other Structures were valued by Australian Pacific Valuers.

When was it valued

The last comprehensive valuation was undertaken at 30 June 2020. An interim valuation (desktop) was undertaken by APV as at 30 June 2023.

How was it valued

Using the cost approach, the approach estimated the replacement cost for each structure by physically inspecting the properties and componentising the structures into significant parts with different useful lives and taking into account a range of factors. Inputs such as estimates of residual value and pattern of consumption 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.

What Level inputs were used

E2-1 Fair value measurement (continued)

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs include:

- Pattern of consumption
- Future economic benefits
- Condition
- Useful life of an asset
- Gross replacement cost

Changes in valuation methodology

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

Other Open Space/Recreational Assets

What was valued

This includes assets in parks and reserves such as play equipment, tables, chairs, barbeques, and irrigation systems.

Who performed the valuation

The valuations were undertaken by Australian Pacific Valuers.

When was it valued

The last comprehensive valuation was undertaken at 30 June 2020. An interim valuation (desktop) was undertaken by APV as at 30 June 2023.

How was it valued

Using the cost approach. The approach estimated the replacement cost for each asset by physically inspecting them and componentising into significant parts with different useful lives and taking into account a range of factors. Inputs such as estimates of residual value and pattern of consumption 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.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Consumption rate
- Future economic benefits
- Condition
- Useful life of an asset
- Gross replacement cost

Changes in valuation methodology

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

Roads

What was valued

Roads includes all sealed and unsealed road segments (lengths of road between intersections) and car parks.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2019. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

E2-1 Fair value measurement (continued)

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

Road asset were componentised into Formation, Pavement and Surface components. These components were further broken into long and short lived components, and residual values were eliminated. Gross values were attributed to these components based on the relevant unit rates and quantity measured in square metres. Fair value was then determined taking into account the condition and relevant patterns of consumption. These component values were then combined to determine the overall valuation for each road segment and car park.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Unit rates developed by Councils Operations Department
- Asset condition based on a comprehensive condition survey conducted by IMG Pty Ltd
- Pattern of consumption
- Useful life determined by technical knowledge of the life of similar assets

Changes in valuation methodology

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

Bridges

What was valued

Bridges includes all Council owned road and foot bridges.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2019. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

The estimated fair value for each bridge was determined by componentising the bridges into significant parts with different useful lives and taking into account a range of factors. The components included the bridge deck/superstructure, bridge abutments/foundations and bridge rails/handrails. These component values were then combined to determine the overall valuation for each bridge.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Asset quantity based on desktop survey of bridge data and field inspections
- Unit rates developed by the valuer and reviewed by Council against industry benchmarks
- Asset condition based on in house visual inspection
- Pattern of consumption
- Useful life determined by technical knowledge of the life of similar assets

E2-1 Fair value measurement (continued)

Changes in valuation methodology

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

Footpaths

What was valued

Footpaths comprises of all Council owned paths and cycle ways and shared paths other than internal pathways within parks and reserves.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2019. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

Footpaths were segmented in accordance with road segmentation and surface type. Gross values were attributed to these segments based on the relevant unit rates and quantity measured in square metres. Fair value was then determined taking into account the condition and relevant patterns of consumption. These component values were then combined to determine the overall valuation for each asset.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Asset quantity based on a comprehensive review of Councils footpath asset register
- Unit rates developed by Councils Operations Department
- Asset condition based on a comprehensive condition survey conducted by IMG Pty Ltd
- Pattern of consumption
- Useful life determined by technical knowledge of the life of similar assets
- Residual value based on the estimated amount that would currently obtain from disposal of the asset, in most cases this is zero.

Changes in valuation methodology

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

Stormwater Drainage

What was valued

Stormwater assets include drainage pits, pipelines, stormwater detention basins and open channels.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2019. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

E2-1 Fair value measurement (continued)

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

The valuations were performed using the cost approach. The approach estimated the replacement cost for each asset based on calculated replacement cost and condition. Due to the nature of these assets condition was determined by service history of the assets and local knowledge which was used to calibrate age-based condition models.

The assets were segmented based on location of drainage pits and pipe specifications (type, size, class etc). Gross values were attributed to these segments based on the relevant unit rates and quantity measured in linear metres. Fair value was then determined considering the condition and relevant patterns of consumption. These component values were then combined to determine the overall valuation for each asset.

Due to limitations in the historical records of these very long-lived buried assets there remains some uncertainty regarding the actual design, specifications and dimensions of some assets. Other inputs such as useful life and required extensive professional judgement and impacted significantly on the final determination of fair value.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available for this asset class. As such these assets were classified as having been valued using Level 3 valuation inputs.

The unobservable Level 3 inputs used include:

- Consumption rate
- Future economic benefits
- Condition
- Useful life of an asset
- Gross replacement cost

Changes in valuation methodology

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

Water Supply Network

What was valued

Water supply network assets including water treatment plants, reservoirs, and reticulation assets.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2021. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

The valuations were performed using the cost approach. The approach estimated the replacement cost for each asset based on calculated replacement cost and condition. Due to the nature of these assets condition was determined by service history of the assets and local knowledge which was used to calibrate age-based condition models.

The assets were segmented based on location of drainage pits and pipe specifications (type, size, class etc). Gross values were attributed to these segments based on the relevant unit rates and quantity measured in linear

E2-1 Fair value measurement (continued)

metres. Fair value was then determined considering the condition and relevant patterns of consumption. These component values were then combined to determine the overall valuation for each asset.

Due to limitations in the historical records of these very long-lived buried assets there remains some uncertainty regarding the actual design, specifications and dimensions of some assets. Other inputs such as useful life and required extensive professional judgement and impacted significantly on the final determination of fair value.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available for this asset class. As such these assets were classified as having been valued using Level 3 valuation inputs.

The unobservable Level 3 inputs used include:

- Consumption rate
- Future economic benefits
- Condition
- Useful life of an asset
- Gross replacement cost

Changes in valuation methodology

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

Sewerage Network

What was valued

Sewerage network assets include sewer treatment plants, pump stations and reticulation assets.

Who performed the valuation

Valuations were undertaken by Griffith City Council using APV's Asset Valuer Pro system.

When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2021. An interim valuation (desktop) was undertaken by GCC at 30 June 2023.

How was it valued

The Desktop Valuation was undertaken using Asset Valuer Pro, a specialised cloud based application that enables users to complete the valuation of non-financial assets in full compliance with the requirements of the relevant Accounting Standards including the following:

AASB13 Fair Value Measurement

AASB116 Property Plant and Equipment

AASB5 Assets Held for Sale

AASB136 Impairment

AASB140 Investment Properties

The valuations were performed using the cost approach. The approach estimated the replacement cost for each asset based on calculated replacement cost and condition. Due to the nature of these assets condition was determined by service history of the assets and local knowledge which was used to calibrate age-based condition models.

The assets were segmented based on location of drainage pits and pipe specifications (type, size, class etc). Gross values were attributed to these segments based on the relevant unit rates and quantity measured in linear metres. Fair value was then determined considering the condition and relevant patterns of consumption. These component values were then combined to determine the overall valuation for each asset.

Due to limitations in the historical records of these very long-lived buried assets there remains some uncertainty regarding the actual design, specifications and dimensions of some assets. Other inputs such as useful life and required extensive professional judgement and impacted significantly on the final determination of fair value.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available for this asset class. As such these assets were classified as having been valued using Level 3 valuation inputs.

Due to limitations in the historical records of these very long-lived buried assets there remains some uncertainty regarding the actual design, specifications and dimensions of some assets. Other inputs such as useful life and required extensive professional judgement and impacted significantly on the final determination of fair value.

The unobservable Level 3 inputs used include:

- Consumption rate

E2-1 Fair value measurement (continued)

- Future economic benefits
- Condition
- Useful life of an asset
- Gross replacement cost

Changes in valuation methodology

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

Other

What was valued

This asset class comprises miscellaneous minor plant and other items not included in the asset classes above.

Who performed the valuation

Other assets were valued in house.

When was it valued

Other asset values are assessed annually.

How was it valued

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets Council assumes that the carrying amount reflects the fair value of the asset due to the nature of the items.

What Level inputs were used

No Level 2 inputs (Market based evidence) are available therefore Level 3 inputs (Significant unobservable inputs) were used for this asset class. The unobservable Level 3 inputs used include:

- Useful life
- Residual value (ie the estimated amount that council would currently obtain from the asset at the end of its useful life, in most cases zero)
- Gross replacement cost

Changes in valuation methodology

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

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

AASB 13 Fair Value Measurement requires disclosure of fair value measurement using the following fair value hierarchy and techniques:

- Level 1 – Quoted prices (unadjusted) 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 – Unobservable inputs for asset or liability

General information

Fair Value Valuation Techniques

The valuation techniques prescribed by AASB13 can be summarised as:

- Cost Approach: A valuation technique that reflects the amount what would be required to replace the service capacity of an asset (current replacement cost)
- Income Approach: A valuation technique that converts future amounts (cash flows inflows/outflows) to signal the current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about these future amounts.
- Market Approach: A valuation technique that uses prices and other relevant information, generated by market transactions involving identical or comparable (similar) assets, liabilities or a group of assets and liabilities such as a business.

Valuation Approach and Level used by Griffith City Council

Valuation techniques used to derive Fair Values

Due to the nature of Council assets and the absence of an active market, Council utilises the cost approach for most of the assets.

E2-1 Fair value measurement (continued)

Likewise, for the majority of assets Council is unable to derive fair valuations using quoted market prices of identical assets (Level 1 inputs) or observable inputs (Level 2 inputs). Council therefore utilises unobservable inputs (Level 3 inputs).

The following Level 3 inputs were used:

- **Asset quantity**
Asset quantity was derived from a combination of desktop survey and physical inspection.
- **Unit Rates**
For asset classes valued in house unit rate information is determined by consultation with relevant engineering and operations staff.
- **Asset Condition**
Asset condition was assessed via specialist asset inspection contractors and asset valuation professionals.

For exposed asset classes such as buildings, roads and footpaths condition can be readily assessed via physical inspection. A visual inspection process was completed and condition was reported in relation to several criteria which were then combined to arrive at an overall condition index.

For buried assets such as water, sewer and drainage reticulation assets, it is more difficult to assess the condition because the assets are covered. In these cases, the condition was determined by service history of the assets and local knowledge which was used to calibrate age based condition models.

- **Pattern of Consumption**
The pattern of consumption for all assets is straight line.
- **Useful Life**
Useful life was determined by Council staff in conjunction with consultants based on engineering experience, local knowledge and historic data.
- **Valuation Processes**
Griffith City Council uses independent and qualified valuers to determine the fair value of the assets listed in this note. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material a revaluation is undertaken either by comprehensive revaluation or by applying an interim revaluation using appropriate indices.

Under the cost approach fair value is estimated by calculating the cost to replace the asset based on unit rates and quantities. This is then adjusting to take account of an accumulated depreciation based on asset condition and pattern of consumption, useful life and pattern of consumption of the future economic benefit.

E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Operational Land	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	9,665	9,812	1,733	1,494	1,791	1,390	20,536	19,113
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	–	–	6,462	1,423
Other movements								
Transfers from/(to) another asset class	–	–	–	–	–	–	(135)	–
Purchases (Gross Book Value)	4,018	2,013	666	484	1,356	501	–	–
Disposals (Written Down Value)	(877)	(560)	–	–	–	–	–	–
Depreciation and impairment	(1,466)	(1,600)	(271)	(245)	(127)	(100)	–	–
Closing balance	11,340	9,665	2,128	1,733	3,020	1,791	26,863	20,536

\$ '000	Community Land		Buildings		Other structures		Roads	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	12,045	9,168	84,283	72,339	18,458	16,588	298,813	287,599
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	3,578	2,877	6,985	5,095	1,893	2,085	15,800	5,002
Other movements								
Transfers from/(to) another asset class	–	–	172	–	–	–	–	–
Purchases (Gross Book Value)	–	–	13,162	8,345	12,197	269	16,126	10,640
Depreciation and impairment	–	–	(1,632)	(1,496)	(486)	(484)	(12,740)	(4,428)
Closing balance	15,623	12,045	102,970	84,283	32,062	18,458	317,999	298,813

\$ '000	Bridges		Footpaths		Stormwater drainage		Water supply network	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	3,951	4,142	10,185	9,927	59,506	59,311	150,673	147,512
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	223	(153)	359	26	9,090	365	11,390	3,244
Other movements								
Purchases (Gross Book Value)	–	–	553	552	2,328	725	3,565	2,120
Depreciation and impairment	(38)	(38)	(333)	(320)	(917)	(895)	(2,087)	(2,203)
Closing balance	4,136	3,951	10,764	10,185	70,007	59,506	163,541	150,673

\$ '000	Sewerage network		Open space/ recreational assets		Other assets		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	117,246	113,065	17,741	14,440	8,208	6,777	814,834	772,677
Recognised in other comprehensive income – revaluation surplus	8,879	5,663	1,632	1,715	–	–	66,291	27,342
Transfers from/(to) another asset class	–	–	(2)	–	(172)	–	(137)	–

continued on next page ...

E2-1 Fair value measurement (continued)

\$ '000	Sewerage network		Open space/ recreational assets		Other assets		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Purchases (Gross Book Value)	1,661	393	—	2,286	1,292	1,971	56,924	30,299
Disposals (Written Down Value)	—	—	—	—	(18)	(20)	(895)	(580)
Depreciation and impairment	(1,960)	(1,875)	(726)	(700)	(594)	(520)	(23,377)	(14,904)
Closing balance	125,826	117,246	18,645	17,741	8,716	8,208	913,640	814,834

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.

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). As such, there is not sufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

The Fund provides pooling arrangements for the defined benefit obligations of NSW based Local Government Councils and a number of associated entities. As such, it has an exemption from many of the reporting requirements associated with AASB119.

Member councils are treated as pooled employers and 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 employee 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 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increases 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 contribution of \$40.0 million per annum for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liability as at 30 June 2022. It is estimated that there are **\$35,454** past service contributions remaining. 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 time triennial actuarial investigation and monitored annually between triennials.

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 the allocation of any surplus which may be present at the date of withdrawal of an employer.

E3-1 Contingencies (continued)

The plan is a defined benefit plan.

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 **\$82,041**. The last valuation of the Scheme was performed by the Actuary, Mr Richard Boyfield, FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is **\$76,229**.

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.

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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	6.0% for FY 22/23 2.5% per annum thereafter

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 reviewed by the Fund Actuary, the final end of year review will be completed by December 2023.

Council's additional lump sum contribution per annum is around **0.18%** of the total additional sum contribution for all Pooled Employers (of \$40m for each year from 1 July 2019 to 30 December 2021 and \$20m for each year from 1 January 2022 to 31 December 2024) provides an indication of the level of participation of that employer compared with other employers in the Pooled Employer sub-group.

(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.

E3-1 Contingencies (continued)

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

(iv) Other guarantees

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

2. Other

(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.

CONTINGENT ASSETS

(i) 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.

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	1,872	1,804
Post-employment benefits	178	136
Other long-term benefits	41	36
Termination benefits	1	–
Total	2,092	1,976

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2023					
Related Parties, which are Suppliers of Council, supplying goods and services	193	–	Contracts, purchase orders or tenders	–	–
2022					
Related Parties, which are Suppliers of Council, supplying goods and services	66	–	Contracts, purchase orders or tenders	–	–

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	46	44
Councillors' fees	253	232
Other Councillors' expenses (including Mayor)	111	101
Total	410	377

F2 Other relationships

F2-1 Audit fees

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	64	60
Total Auditor-General remuneration	64	60

Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Audit and review of financial statements	6	6
Total remuneration of non NSW Auditor-General audit firms	6	6
Total audit fees	70	66

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	23,530	21,421
Add / (less) non-cash items:		
Depreciation and amortisation	15,575	15,369
(Gain) / loss on disposal of assets	(368)	(211)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments	–	1,855
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,966)	682
Increase / (decrease) in provision for impairment of receivables	(373)	–
(Increase) / decrease of inventories	65	(108)
(Increase) / decrease of other current assets	(196)	53
Increase / (decrease) in payables	(1,263)	2,327
Increase / (decrease) in other accrued expenses payable	110	(205)
Increase / (decrease) in other liabilities	275	158
Increase / (decrease) in contract liabilities	(1,975)	2,620
Increase / (decrease) in employee benefit provision	354	7
Increase / (decrease) in other provisions	1	(677)
Net cash flows from operating activities	32,769	43,291

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		
Car Park Olympic Street	–	16
Construction DC605 J Culvert Yoogali	–	6
Griffith Community Youth Centre	–	–
Griffith Sport Precinct Development	–	1,004
Concrete Remediation Services for GWTP Stage 1 & GWRP	354	–
Hanwood Stormwater Pump & Levee	2,131	–
Kooyoo Street Stage 2	825	–
Plant and equipment	1,326	2,093
Street Lighting Thorne Rd & Walla Ave	11	65
Yambil Street Upgrade (Stage 3 & 4)	1,295	1,403
Total commitments	5,942	4,587
These expenditures are payable as follows:		
Within the next year	3,811	4,587
Later than one year and not later than 5 years	2,131	–
Total payable	5,942	4,587

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2023
		Cash	Non-cash Land			
Traffic facilities	109	–	–	4	–	113
Parking	(35)	–	–	–	–	(35)
Open space	281	–	–	10	–	291
Community facilities	93	–	–	4	–	97
S7.11 contributions – under a plan	448	–	–	18	–	466
S7.12 levies – under a plan	2,820	851	–	105	(80)	3,696
Total S7.11 and S7.12 revenue under plans	3,268	851	–	123	(80)	4,162
S7.11 not under plans	7	–	–	–	–	7
S64 contributions	12,004	2,288	–	448	–	14,740
Total contributions	15,279	3,139	–	571	(80)	18,909

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year		Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2023
		Cash	Non-cash Land			
CONTRIBUTION PLAN – CAR PARKING						
Parking	(35)	–	–	–	–	(35)
Total	(35)	–	–	–	–	(35)
CONTRIBUTION PLAN – OPEN SPACE						
Open space	216	–	–	8	–	224
Total	216	–	–	8	–	224
CONTRIBUTION PLAN – COMMUNITY FACILITIES						
Community facilities	93	–	–	4	–	97
Total	93	–	–	4	–	97
CONTRIBUTION PLAN – NEIGHBOURHOOD PARKS						
Open space	65	–	–	2	–	67
Total	65	–	–	2	–	67
CONTRIBUTION PLAN – TRAFFIC MANAGEMENT						
Traffic facilities	109	–	–	4	–	113
Total	109	–	–	4	–	113

S7.12 Levies – under a plan

Sec 94A from 01-07-10

Sec 94A from 01-07-10	2,820	851	–	105	(80)	3,696
Total	2,820	851	–	105	(80)	3,696

G4-3 Contributions not under plans

CONTRIBUTIONS NOT UNDER A PLAN

Open space	7	–	–	–	–	7
Total	7	–	–	–	–	7

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,200	5.68%	5.35%	3.96%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	74,007				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	57,281	61.59%	61.82%	67.30%	> 60.00%
Total continuing operating revenue ¹	93,001				
3. Unrestricted current ratio					
Current assets less all external restrictions	33,049	2.24x	2.19x	2.39x	> 1.50x
Current liabilities less specific purpose liabilities	14,776				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	20,628	5.37x	5.23x	5.67x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	3,840				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	3,295	8.34%	9.03%	10.53%	< 10.00%
Rates and annual charges collectable	39,524				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	65,735	12.42	15.38	18.55	> 3.00
Monthly payments from cash flow of operating and financing activities	5,293	months	months	months	months

(1) Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets, and net loss of interests in joint ventures and associates.

(2) Excludes impairment/revaluation decrements, net loss on sale of assets, and net loss on share of interests in joint ventures and associates.

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	2.67%	4.14%	3.19%	(4.06)%	22.72%	19.90%	> 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	52.06%	51.83%	86.54%	88.06%	91.21%	91.48%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.24x	2.19x	808.33x	788.29x	16.74x	15.74x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	7.11x	6.72x	84.19x	∞	2.61x	2.62x	> 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	2.33%	1.91%	20.91%	23.80%	17.85%	20.48%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	6.89 months	6.62 months	34.18 months	46.18 months	24.03 months	30.55 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G4-1 above.

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

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

1 Benerembah Street
GRIFFITH NSW 2680

Contact details

Mailing Address:

PO Box 485
GRIFFITH NSW 2680

Telephone: 1300 176 077

Opening hours:

8:15am to 4:00pm
Monday to Friday

Internet: <http://www.griffith.nsw.gov.au>

Email: admin@griffith.nsw.gov.au

Officers

General Manager

Brett Stonestreet

Responsible Accounting Officer

Steve Saffioti

Public Officer

Shireen Donaldson

Auditors

Audit Office NSW
15/1 Margaret Street
Sydney NSW 2000

Elected members

Mayor

Doug Curran

Councillors

Cr Glen Andreazza
Cr Dino Zappacosta
Cr Anne Napoli
Cr Christine Stead
Cr Simon Croce
Cr Shari Blumer
Cr Jenny Ellis
Cr Manjit Singh Lally
Cr Melissa Marin
Cr Chris Sutton
Cr Laurie Testoni

Other information

ABN: 81 274 100 792



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Griffith City Council

To the Councillors of Griffith City Council

Qualified Opinion

I have audited the accompanying financial statements of Griffith City Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C1-6 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised rural fire-fighting equipment as assets in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 12 February 2008
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment that should be recorded in the Statement of Financial Position and related notes as at 30 June 2023
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2023
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

27 November 2023
SYDNEY



Cr Doug Curran
Mayor
Griffith City Council
PO BOX 485
GRIFFITH NSW 2680

Contact: Hong Wee Soh
Phone no: 02 9275 7397
Our ref: R008-16585809-48909/1733

27 November 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Griffith City Council**

I have audited the general purpose financial statements (GPFS) of the Griffith City Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issue and observation during my audit of the Council's financial statements. This issue was addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Non-recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position as at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the *Rural Fires Act*, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 12 February 2008
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the *Rural Fires Act*. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the *Rural Fires Act*) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.





Consequently, we were unable to determine the carrying values of rural fire-fighting equipment assets and related amounts that should be recorded and recognised in the Council's 30 June 2023 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2023 general purpose financial statements (GPFS) to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2023 \$m	2022 \$m	Variance %
Rates and annual charges revenue	35.9	34.5	 4.1
Grants and contributions revenue	35.7	32.0	 11.6
Operating result from continuing operations	23.5	21.4	 9.8
Net operating result before capital grants and contributions	4.5	1.8	 >100

Rates and annual charges revenue (\$35.9 million) increased by \$1.4 million (4.1 per cent) in 2022–23 due to:

- an increase in rateable properties
- the Council's rate peg, which increased general rates revenue by 0.7 per cent
- \$0.3 million increase in water supply services and \$0.3 million increase in sewerage services annual charges.

Grants and contributions revenue (\$35.7 million) increased by \$3.7 million (11.6 per cent) in 2022–23 due to:

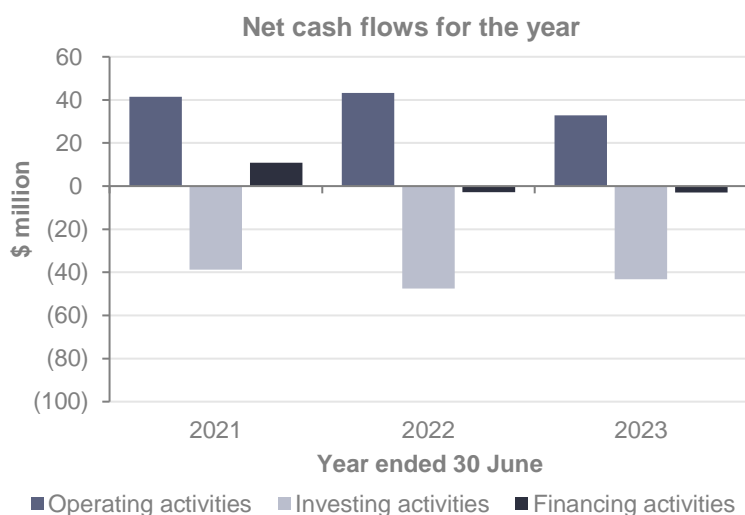
- \$3.0 million increase in Building Better Regions funding
- \$1.0 million increase in Local Roads Community Infrastructure Program funding relating to the Kooyoo Street project.

The Council's operating result from continuing operations (\$23.5 million including depreciation and amortisation expense of \$15.6 million) was \$2.1 million higher than the 2021–22 result due to a \$3.7 million increase in grants and contributions revenue.

The net operating result before capital grants and contributions (\$4.5 million) was \$2.7 million higher than the 2021–22 result due to a \$2.4 increase in user charges and fees income.

STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents was \$39.7 million (\$53.1 million for the year ended 30 June 2022). There was a net decrease in cash and cash equivalents of \$13.4 million during the 2022-23 financial year.
- Net cash provided by operating activities has decreased by \$10.5 million. This is due to a decrease in receipts of grants and contributions of \$5.4 million and \$9.4 million increase in payments for materials and services.
- Net cash used in investing activities has decreased by \$4.4 million due to a decrease of \$12.2 million in payments for IPP&E.
- Net cash used in financing activities remained consistent.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	75.3	77.3	<ul style="list-style-type: none"> Externally restricted balances comprise mainly of specific purpose unexpended grants, water and sewer funds. The increase of \$2.3 million is primarily due to a \$1.7 million increase in sewer funds and \$0.8 million increase in water funds. Internal allocations are determined by Council policies or decisions, which are subject to change. The decrease of \$2.9 million in the internal allocations is primarily due to a \$1.0 million decrease in infrastructure replacement, \$0.8 million decrease in major projects reserve and \$0.6 million decrease in plant and vehicle replacement.
Restricted cash and investments:			
• External restrictions	65.9	63.6	
• Internal allocations	9.2	12.2	

Debt

At 30 June 2023, Council had:

- \$33.2 million of external borrowings (2022: \$36.2 million) which is secured over the revenue of Council.
- \$1.0 million bank overdraft facility (2022: \$1.0 million) which was undrawn as at 30 June 2023.

PERFORMANCE

Performance measures

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

Operating performance ratio

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

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



Own source operating revenue ratio

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

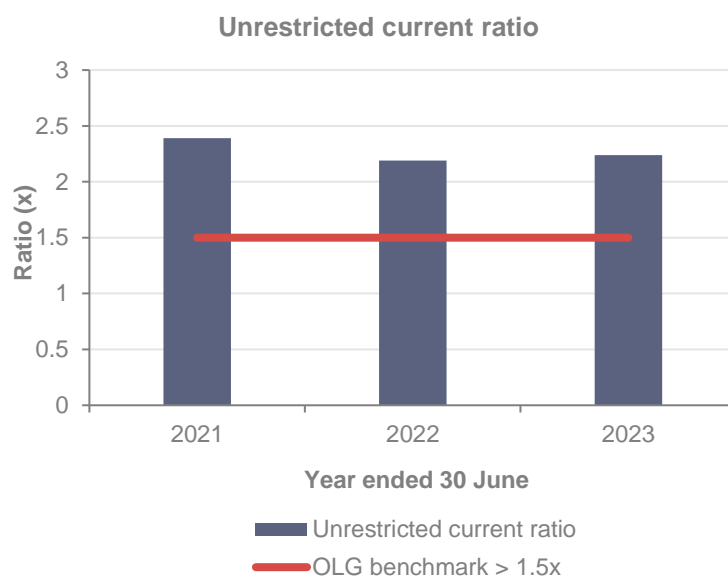
The Council met the OLG benchmark for the current reporting period.



Unrestricted current ratio

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

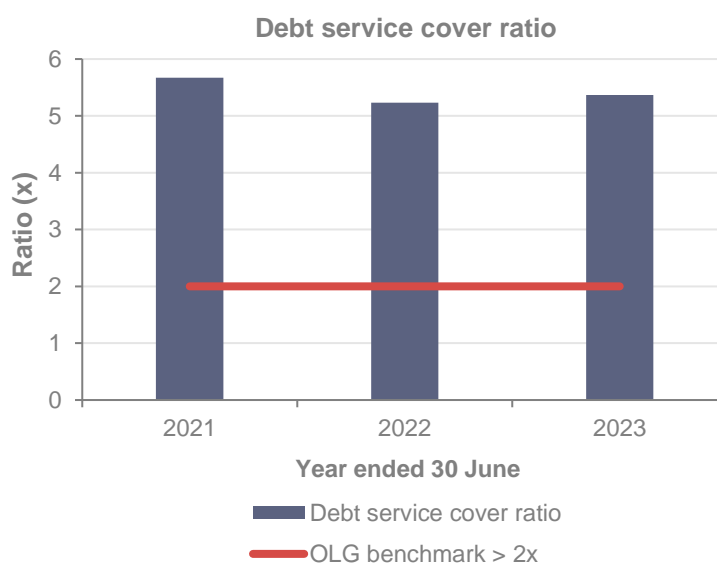
The Council exceeded the OLG benchmark for the current reporting period.



Debt service cover ratio

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

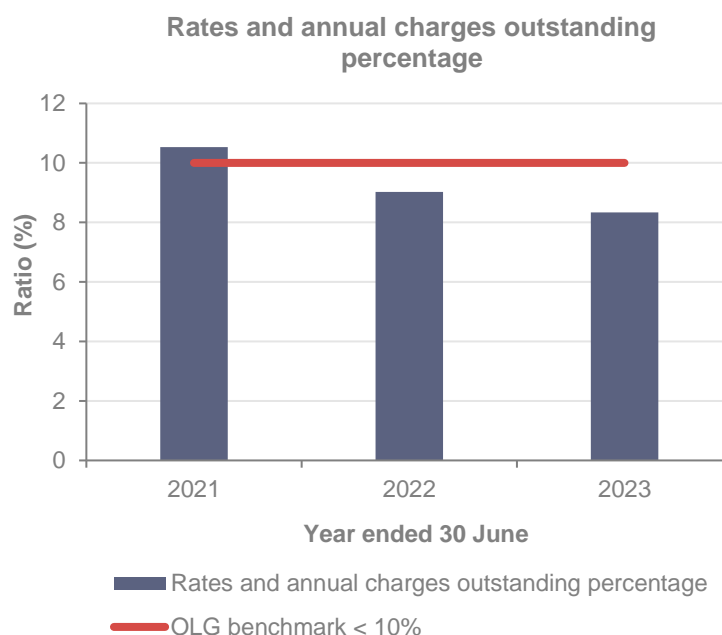
The Council exceeded the OLG benchmark for the current reporting period.



Rates and annual charges outstanding percentage

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

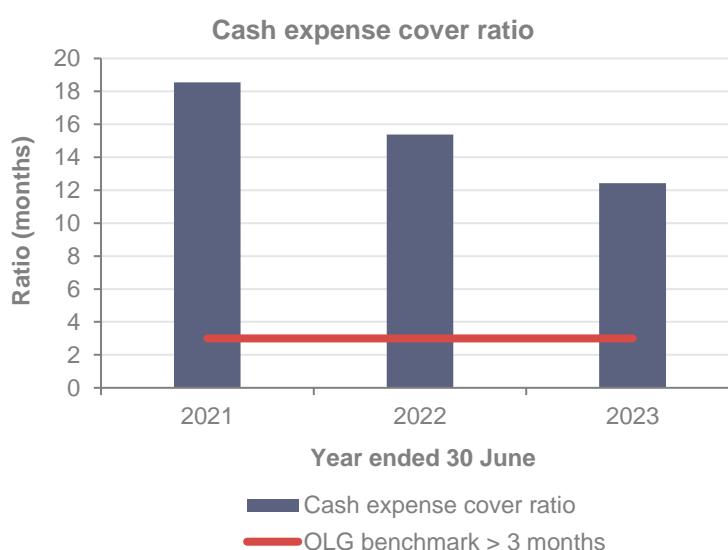
The Council met the OLG benchmark for the current reporting period.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

The Council renewed \$23.4 million of assets in the 2022-23 financial year, compared to \$18.1 million of assets in the 2021-22 financial year. This was mainly spent on roads (\$7.5 million), plant and equipment (\$3.9 million) and capital work in progress (\$3.3 million).

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements due to the non-recognition of rural fire-fighting equipment which will be reported in the Management Letter.

Except for the matter outlined above, the Council's:

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



Hong Wee Soh

Delegate of the Auditor-General for New South Wales

cc: Mr Brett Stonestreet, General Manager
Mr Stuart Heffer, Chair of Audit, Risk and Improvement Committee
Mr Steve Saffioti, Director Corporate and Community Services
Ms Kiersten Fishburn, Secretary of the Department of Planning and Environment

Griffith City Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Special Purpose Financial Statements

for the year ended 30 June 2023

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Statement of Financial Position of sewerage business activity	7
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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).

Griffith City Council

Special Purpose Financial Statements

for the year ended 30 June 2023

Statement by Councillors and Management

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 10 October 2023.



Doug Curran
Mayor
10 October 2023

Anne Napoli
Deputy Mayor
10 October 2023

Brett Stonestreet
General Manager
10 October 2023

Steve Saffioti
Responsible Accounting Officer
10 October 2023

Griffith City Council

Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	2,146	2,048
User charges	7,438	7,224
Fees	305	320
Interest and investment income	693	81
Grants and contributions provided for operating purposes	67	59
Net gain from the disposal of assets	80	109
Other income	69	133
Total income from continuing operations	10,798	9,974
Expenses from continuing operations		
Employee benefits and on-costs	2,783	2,430
Materials and services	5,321	5,093
Depreciation, amortisation and impairment	2,352	2,462
Calculated taxation equivalents	92	107
Other expenses	–	390
Total expenses from continuing operations	10,548	10,482
Surplus (deficit) from continuing operations before capital amounts	250	(508)
Grants and contributions provided for capital purposes	1,590	1,271
Surplus (deficit) from continuing operations after capital amounts	1,840	763
Surplus (deficit) from all operations before tax	1,840	763
Less: corporate taxation equivalent (25%) [based on result before capital]	(63)	–
Surplus (deficit) after tax	1,777	763
Plus accumulated surplus	97,454	96,656
– Taxation equivalent payments	11	35
Less:		
– Corporate taxation equivalent	63	–
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	99,305	97,454
Return on capital %	0.1%	(0.3)%
Subsidy from Council	6,652	6,338
Calculation of dividend payable:		
Surplus (deficit) after tax	1,778	763
Less: capital grants and contributions (excluding developer contributions)	(1,590)	(1,271)
Surplus for dividend calculation purposes	188	–
Potential dividend calculated from surplus	94	–

Griffith City Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	9,596	9,101
User charges	860	818
Liquid trade waste charges	18	21
Fees	1	—
Interest and investment income	261	35
Grants and contributions provided for operating purposes	62	53
Net gain from the disposal of assets	41	47
Other income	25	25
Total income from continuing operations	10,864	10,100
Expenses from continuing operations		
Employee benefits and on-costs	1,863	1,775
Borrowing costs	739	904
Materials and services	3,689	3,240
Depreciation, amortisation and impairment	2,107	2,037
Calculated taxation equivalents	104	88
Other expenses	7	143
Total expenses from continuing operations	8,509	8,187
Surplus (deficit) from continuing operations before capital amounts	2,355	1,913
Grants and contributions provided for capital purposes	975	878
Surplus (deficit) from continuing operations after capital amounts	3,330	2,791
Surplus (deficit) from all operations before tax	3,330	2,791
Less: corporate taxation equivalent (25%) [based on result before capital]	(589)	(478)
Surplus (deficit) after tax	2,741	2,313
Plus accumulated surplus	75,946	73,119
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	43	36
– Corporate taxation equivalent	589	478
Closing accumulated surplus	79,319	75,946
Return on capital %	2.3%	2.3%
Subsidy from Council	2,293	1,722
Calculation of dividend payable:		
Surplus (deficit) after tax	2,741	2,313
Less: capital grants and contributions (excluding developer contributions)	(975)	(878)
Surplus for dividend calculation purposes	1,766	1,435
Potential dividend calculated from surplus	883	718

Griffith City Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	23,084	28,948
Investments	8,088	—
Receivables	3,173	3,759
Inventories	413	401
Total current assets	34,758	33,108
Non-current assets		
Infrastructure, property, plant and equipment	171,698	159,289
Total non-current assets	171,698	159,289
Total assets	206,456	192,397
LIABILITIES		
Current liabilities		
Payables	11	11
Borrowings	32	31
Total current liabilities	43	42
Non-current liabilities		
Borrowings	236	268
Total non-current liabilities	236	268
Total liabilities	279	310
Net assets	206,177	192,087
EQUITY		
Accumulated surplus	99,305	97,454
Revaluation reserves	106,872	94,633
Total equity	206,177	192,087

Griffith City Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	15,184	17,564
Investments	5,052	–
Receivables	2,426	2,750
Total current assets	22,662	20,314
Non-current assets		
Infrastructure, property, plant and equipment	133,998	124,005
Total non-current assets	133,998	124,005
Total assets	156,660	144,319
LIABILITIES		
Current liabilities		
Borrowings	1,354	1,291
Total current liabilities	1,354	1,291
Non-current liabilities		
Borrowings	12,487	13,842
Total non-current liabilities	12,487	13,842
Total liabilities	13,841	15,133
Net assets	142,819	129,186
EQUITY		
Accumulated surplus	79,319	75,946
Revaluation reserves	63,500	53,240
Total equity	142,819	129,186

Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing the City of Griffith and the surrounding towns and villages of the local government area.

b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets servicing the City of Griffith.

Category 2

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

Council has no Category 2 Business Activities

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Note – Significant Accounting Policies (continued)

Corporate income tax rate – **25%** (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, 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 regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework 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%.

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.

(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'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

Note – Significant Accounting Policies (continued)

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.32% at 30 June 2019.

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE – Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Griffith City Council

To the Councillors of Griffith City Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Griffith City Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Soh Wee Hong', followed by a period.

Hong Wee Soh
Delegate of the Auditor-General for New South Wales

27 November 2023
SYDNEY

Griffith City Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



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Griffith City 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	18,386	18,890
Plus or minus adjustments ²	b	151	100
Notional general income	$c = a + b$	18,537	18,990
Permissible income calculation			
Or rate peg percentage	e	2.00%	3.70%
Or plus rate peg amount	$i = e \times (c + g)$	371	703
Sub-total	$k = (c + g + h + i + j)$	18,908	19,693
Plus (or minus) last year's carry forward total	l	(2)	16
Sub-total	$n = (l + m)$	(2)	16
Total permissible income	$o = k + n$	18,906	19,709
Less notional general income yield	p	18,890	19,713
Catch-up or (excess) result	$q = o - p$	16	(5)
Carry forward to next year ⁶	$t = q + r + s$	16	(5)

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)*.
- (6) 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 Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Griffith City Council

To the Councillors of Griffith City Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Griffith City Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

27 November 2023
SYDNEY

Griffith City Council

Report on infrastructure assets 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	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	10	10	250	500	102,970	126,944	30.0%	20.0%	50.0%	0.0%	0.0%
	Sub-total	10	10	250	500	102,970	126,944	30.0%	20.0%	50.0%	0.0%	0.0%
Other structures	Other structures	–	376	50	75	32,062	37,000	58.0%	8.0%	26.0%	6.0%	2.0%
	Sub-total	–	376	50	75	32,062	37,000	58.0%	8.0%	26.0%	6.0%	2.0%
Roads	Roads	–	–	5,500	5,000	317,999	365,046	85.0%	14.0%	1.0%	0.0%	0.0%
	Bridges	–	–	1	1	4,136	5,673	4.0%	75.0%	21.0%	0.0%	0.0%
	Footpaths	674	674	20	25	10,764	17,873	17.0%	34.0%	28.0%	20.0%	1.0%
	Sub-total	674	674	5,521	5,026	332,899	388,592	80.7%	15.8%	2.5%	0.9%	0.1%
Water supply network	Water supply network	2,718	2,718	1,100	1,500	163,541	228,795	34.0%	53.0%	8.0%	4.0%	1.0%
	Sub-total	2,718	2,718	1,100	1,500	163,541	228,795	34.0%	53.0%	8.0%	4.0%	1.0%
Sewerage network	Sewerage network	5,434	5,434	630	700	125,826	193,089	33.0%	12.0%	50.0%	5.0%	0.0%
	Sub-total	5,434	5,434	630	700	125,826	193,089	33.0%	12.0%	50.0%	5.0%	0.0%
Stormwater drainage	Stormwater drainage	828	828	130	110	70,007	96,364	33.0%	12.0%	50.0%	5.0%	0.0%
	Sub-total	828	828	130	110	70,007	96,364	33.0%	12.0%	50.0%	5.0%	0.0%
Open space / recreational assets	Open space/recreational assets	809	809	150	125	18,645	27,187	25.0%	21.0%	36.0%	18.0%	0.0%
	Sub-total	809	809	150	125	18,645	27,187	25.0%	21.0%	36.0%	18.0%	0.0%
Total – all assets		10,473	10,849	7,831	8,036	845,950	1,097,971	50.4%	22.9%	23.3%	3.1%	0.3%

(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

Griffith City Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	31,856	249.26%	243.56%	120.53%	> 100.00%
Depreciation, amortisation and impairment	12,780				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	10,473	1.22%	1.33%	1.47%	< 2.00%
Net carrying amount of infrastructure assets	861,862				
Asset maintenance ratio					
Actual asset maintenance	8,036	102.62%	100.49%	100.49%	> 100.00%
Required asset maintenance	7,831				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	10,849	0.99%	1.12%	1.18%	
Gross replacement cost	1,097,971				

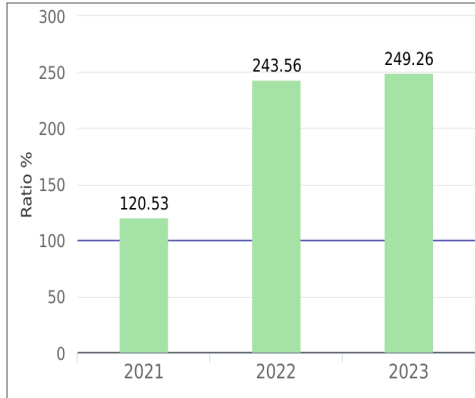
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Griffith City Council

Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

22/23 ratio 249.26%

Council has achieved a satisfactory ratio for renewing its buildings and infrastructure. Council has a high proportion of its assets in good to satisfactory condition as support for maintaining this ratio.

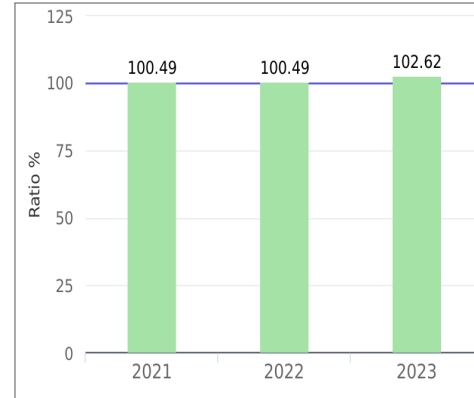
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

22/23 ratio 102.62%

Council continues to invest in maintaining its assets to ensure an infrastructure backlog does not occur.

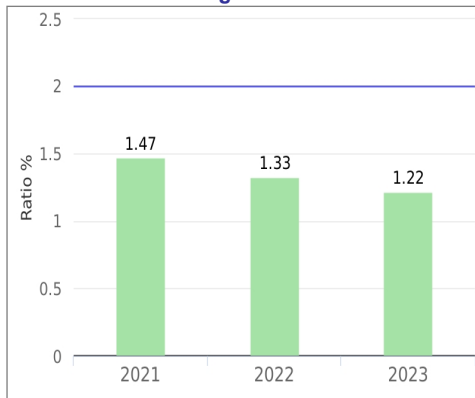
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

22/23 ratio 1.22%

This ratio has remained stable for the past 4 years and demonstrates that Council is committed to renewing and maintaining assets to a satisfactory standard.

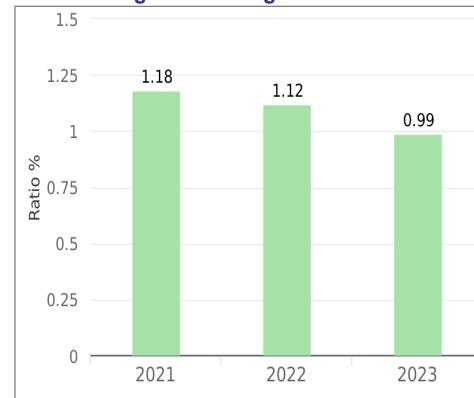
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

22/23 ratio 0.99%

Council has maintained a low ratio by maintaining its assets at an acceptable level over the last several years.

Griffith City Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	320.30%	335.07%	160.30%	94.22%	34.85%	20.72%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.41%	0.48%	1.63%	1.78%	4.26%	4.57%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	95.66%	91.98%	136.36%	136.36%	111.11%	111.11%	> 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	0.40%	0.49%	1.17%	1.28%	2.79%	3.03%	

(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.