



# Ordinary Meeting

**Tuesday, 25 February 2025**

## ATTACHMENTS UNDER SEPARATE COVER

**CL01 Adoption of the 2023/24 Annual Financial Statements & Auditor's Reports**

**CL04 Second Quarter Performance Report 2024/25 - Budget Review and Operational Plan Incorporating the December Delivery Program Progress Report**



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## ATTACHMENTS UNDER SEPARATE COVER

	Page	
CL01	Adoption of the 2023/24 Annual Financial Statements & Auditor's Reports	
(a)	GCC Annual Financial Statements Public Notice Presentation of Financial Statements.....	3
(b)	Griffith City Council - Financial Statements - 2023-24 .....	4
CL04	Second Quarter Performance Report 2024/25 - Budget Review and Operational Plan Incorporating the December Delivery Program Progress Report	
(a)	Report by Responsible Accounting Officer at 31 December 2024 .....	119
(b)	Income & Expenses Budget Review Statement (Fund Level) at 31 December 2024.....	121
(c)	Income & Expenses Budget Review Statement (Program Level) at 31 December 2024.....	123
(d)	Capital, Cash & Investment Budget Review Statement at 31 December 2024.....	137
(e)	Budget Review Contracts at 31 December 2024 .....	139
(f)	Budget Review Consultancy, Legal & Vandalism Expenses at 31 December 2024.....	140
(g)	Budget Review Councillors Expenses at 31 December 2024 .....	141
(h)	Quarterly Operational Plan Review - 2024-25 - Q2.....	158

## Griffith City Council

### General Purpose Financial Statements

for the year ended 30 June 2024

### Public Notice – Presentation of Financial Statements

#### Public notice – Presentation of financial statements

as per Section 418 (3) of the Local Government Act.

In accordance with Section 418 (3) of the *Local Government Act 1993 (NSW)*, Griffith City Council advises that the ordinary Council meeting to be held on 25/02/2025 will include the presentation of the audited Financial Statements and the Auditor's Reports for the year ending 30/06/2024.

A summary of the Financial Statements is provided below.

	2024 \$ '000	2023 \$ '000
<b>Income Statement</b>		
Total income from continuing operations	97,800	92,604
Total expenses from continuing operations	78,075	65,287
<b>Operating result from continuing operations</b>	<b>19,725</b>	<b>27,317</b>
<b>Net operating result for the year</b>	<b>19,725</b>	<b>27,317</b>
<b>Net operating result before grants and contributions provided for capital purposes</b>	<b>596</b>	<b>8,323</b>
<b>Statement of Financial Position</b>		
Total current assets	88,031	70,893
Total current liabilities	(31,108)	(30,340)
Total non-current assets	1,030,182	972,644
Total non-current liabilities	(32,500)	(35,252)
<b>Total equity</b>	<b>1,054,605</b>	<b>977,945</b>
<b>Other financial information</b>		
Unrestricted current ratio (times)	1.34	1.16
Operating performance ratio (%)	0.50%	10.90%
Debt service cover ratio (times)	4.51	6.36
Rates and annual charges outstanding ratio (%)	9.71%	8.34%
Infrastructure renewals ratio (%)	153.46%	249.26%
Own source operating revenue ratio (%)	64.50%	62.10%
Cash expense cover ratio (months)	10.58	10.11

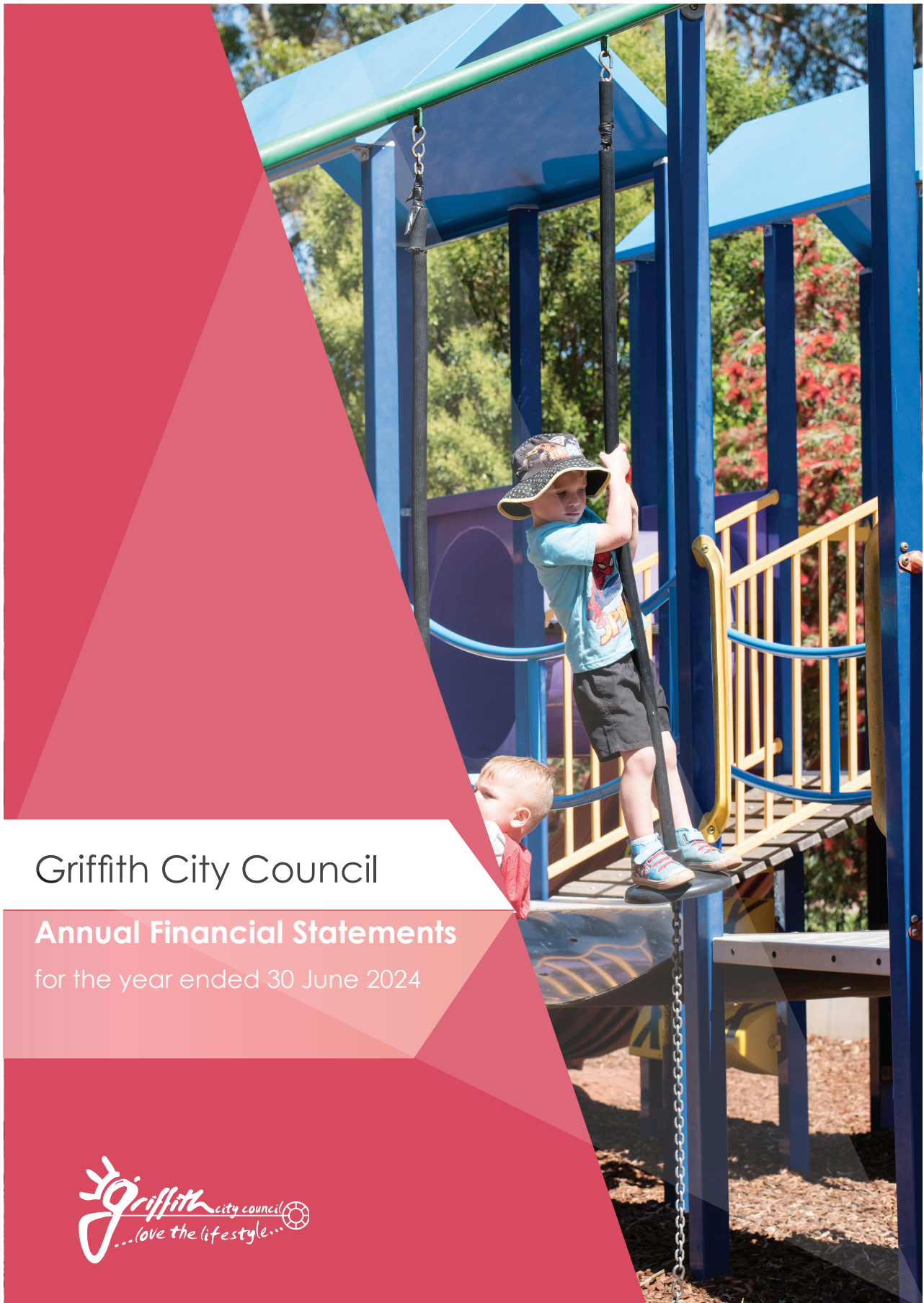
In accordance with Section 420 of the *Local Government Act 1993 (NSW)*, any person may make a submission in writing to Council with respect to the Council's Audited Financial Statements or the Auditor's Reports.

Copies of the Audited Financial Statements and the Auditor's Reports may be inspected at:

**Internet:** [www.griffith.nsw.gov.au](http://www.griffith.nsw.gov.au)

**Locations:** Council Chambers - 1 Benerambah Street Griffith NSW 2680  
Griffith City Library - 229 Banna Avenue Griffith NSW 2680

Submissions close one week after the above public meeting has been held.



Griffith City Council

Annual Financial Statements

for the year ended 30 June 2024



## Griffith City Council

### General Purpose Financial Statements

for the year ended 30 June 2024

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Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Primary Financial Statements:</b>	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
<b>Contents for the notes to the Financial Statements</b>	<b>9</b>
<b>Independent Auditor's Reports:</b>	
On the Financial Statements (Sect 417 [2])	84
On the Financial Statements (Sect 417 [3])	87

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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 Benerambah 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](http://www.griffith.nsw.gov.au).

Griffith City Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

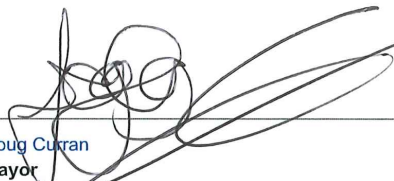
- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board, and
- the *Local Government Code of Accounting Practice and Financial Reporting*.

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 11 February 2025.



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Doug Curran  
Mayor  
11 February 2025




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Anne Napoli  
Deputy Mayor  
11 February 2025



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Brett Stonestreet  
General Manager  
11 February 2025



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Max Turner  
Responsible Accounting Officer  
11 February 2025

Griffith City Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Restated Actual 2023
<b>Income from continuing operations</b>				
36,202		B2-1	<b>37,898</b>	35,904
19,022		B2-2	<b>19,730</b>	17,424
1,186		B2-3	<b>1,451</b>	1,052
15,224		B2-4	<b>15,515</b>	15,961
5,192		B2-4	<b>19,129</b>	18,994
2,171		B2-5	<b>3,338</b>	2,467
425		B2-6	<b>533</b>	434
-		B4-1	<b>206</b>	368
<u>79,422</u>			<u><b>97,800</b></u>	<u>92,604</u>
<b>Expenses from continuing operations</b>				
30,369		B3-1	<b>27,513</b>	26,706
25,069		B3-2	<b>24,078</b>	20,903
1,077		B3-3	<b>1,047</b>	853
16,416		B3-4	<b>17,663</b>	15,575
1,211		B3-5	<b>7,774</b>	1,250
<u>74,142</u>			<u><b>78,075</b></u>	<u>65,287</u>
<u>5,280</u>			<u><b>19,725</b></u>	<u>27,317</u>
<u>5,280</u>			<u><b>19,725</b></u>	<u>27,317</u>
<u>88</u>			<u><b>596</b></u>	<u>8,323</u>

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 2024

**Griffith City Council**

**Statement of Comprehensive Income**

for the year ended 30 June 2024

<b>\$ '000</b>	Notes	<b>2024</b>	Restated 2023
<b>Net operating result for the year – from Income Statement</b>		<b>19,725</b>	27,317
<b>Other comprehensive income:</b>			
<i>Amounts which will not be reclassified subsequently to the operating result</i>			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>57,314</b>	58,151
Other comprehensive income – joint ventures	D2-2	<b>53</b>	30
Loss on revaluation of intangible assets	C1-7	<b>(432)</b>	(195)
<b>Total other comprehensive income for the year</b>		<b>56,935</b>	57,986
<b>Total comprehensive income for the year attributable to Council</b>		<b>76,660</b>	85,303

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 2024

\$ '000	Notes	2024	Restated 2023	Restated 1 July 2022
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	C1-1	28,945	28,047	24,557
Investments	C1-2	40,546	28,169	48,641
Receivables	C1-4	11,966	13,167	10,247
Inventories	C1-5	6,019	1,054	1,119
Other	C1-8	555	456	260
<b>Total current assets</b>		<b>88,031</b>	<b>70,893</b>	<b>84,824</b>
<b>Non-current assets</b>				
Investments	C1-2	12,000	19,082	4,082
Receivables	C1-4	21	166	177
Inventories	C1-5	-	5,734	-
Infrastructure, property, plant and equipment (IPPE)	C1-6	1,003,506	932,628	858,672
Intangible assets	C1-7	14,154	14,586	14,781
Investments accounted for using the equity method	D2-2	501	448	418
<b>Total non-current assets</b>		<b>1,030,182</b>	<b>972,644</b>	<b>878,130</b>
<b>Total assets</b>		<b>1,118,213</b>	<b>1,043,537</b>	<b>962,954</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables	C3-1	14,429	11,929	12,807
Contract liabilities	C3-2	6,875	8,420	9,630
Lease liabilities	C2-1	-	54	-
Borrowings	C3-3	3,244	3,139	3,041
Employee benefit provisions	C3-4	6,435	6,669	6,254
Provisions	C3-5	125	129	126
<b>Total current liabilities</b>		<b>31,108</b>	<b>30,340</b>	<b>31,858</b>
<b>Non-current liabilities</b>				
Borrowings	C3-3	26,784	30,028	33,167
Employee benefit provisions	C3-4	231	281	342
Provisions	C3-5	5,485	4,943	4,945
<b>Total non-current liabilities</b>		<b>32,500</b>	<b>35,252</b>	<b>38,454</b>
<b>Total liabilities</b>		<b>63,608</b>	<b>65,592</b>	<b>70,312</b>
<b>Net assets</b>		<b>1,054,605</b>	<b>977,945</b>	<b>892,642</b>
<b>EQUITY</b>				
Accumulated surplus		527,636	507,858	480,511
IPPE revaluation reserve	C4-1	526,969	470,087	412,131
<b>Total equity</b>		<b>1,054,605</b>	<b>977,945</b>	<b>892,642</b>

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 2024

	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000					Restated	Restated	Restated
Opening balance at 1 July		507,858	470,087	977,945	480,511	412,131	892,642
Net operating result for the year		19,725	–	19,725	23,530	–	23,530
Correction of prior period errors	G4-1	–	–	–	3,787	–	3,787
<b>Restated net operating result for the period</b>		<b>19,725</b>	<b>–</b>	<b>19,725</b>	<b>27,317</b>	<b>–</b>	<b>27,317</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	57,314	57,314	–	58,151	58,151
Joint ventures	D2-2	53	–	53	30	–	30
Loss on revaluation of intangible assets	C1-7	–	(432)	(432)	–	(195)	(195)
<b>Other comprehensive income</b>		<b>53</b>	<b>56,882</b>	<b>56,935</b>	<b>30</b>	<b>57,956</b>	<b>57,986</b>
<b>Total comprehensive income</b>		<b>19,778</b>	<b>56,882</b>	<b>76,660</b>	<b>27,347</b>	<b>57,956</b>	<b>85,303</b>
<b>Closing balance at 30 June</b>		<b>527,636</b>	<b>526,969</b>	<b>1,054,605</b>	<b>507,858</b>	<b>470,087</b>	<b>977,945</b>

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 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Restated Actual 2023 <sup>1</sup>
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
36,202		Rates and annual charges	37,237	36,161
19,022		User charges and fees	19,879	19,264
2,171		Interest received	3,300	2,156
20,416		Grants and contributions	35,726	29,304
–		Bonds, deposits and retentions received	2,718	224
1,611		Other	6,870	6,186
<b>Payments:</b>				
(30,369)		Payments to employees	(27,875)	(26,402)
(25,069)		Payments for materials and services <sup>1</sup>	(30,208)	(26,975)
(1,077)		Borrowing costs	(1,047)	(853)
(1,211)		Other	(686)	(1,327)
–		Purchase of real estate classified as inventory <sup>1</sup>	(5,652)	(5,734)
21,696		<b>Net cash flows from operating activities</b>	<b>40,262</b>	<b>32,004</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–		Sale of investments	6,600	17,627
–		Redemption of term deposits	9,000	5,563
–		Proceeds from sale of IPPE	1,122	1,262
–		Deferred debtors receipts	145	13
<b>Payments:</b>				
–		Purchase of investments	(6,395)	(714)
–		Acquisition of term deposits	(14,500)	(17,004)
(16,277)		Payments for IPPE <sup>1</sup>	(32,143)	(32,274)
(16,277)		<b>Net cash flows from investing activities</b>	<b>(36,171)</b>	<b>(25,527)</b>
<b>Cash flows from financing activities</b>				
<b>Payments:</b>				
(3,139)		Repayment of borrowings	(3,139)	(3,041)
–		Principal component of lease payments	(54)	54
(3,139)		<b>Net cash flows from financing activities</b>	<b>(3,193)</b>	<b>(2,987)</b>
2,280		<b>Net change in cash and cash equivalents</b>	<b>898</b>	<b>3,490</b>
63,948		Cash and cash equivalents at beginning of year <sup>*</sup>	28,047	24,557
66,228		<b>Cash and cash equivalents at end of year</b>	<b>28,945</b>	<b>28,047</b>

(\*) Opening cash and cash equivalents for 2023 and 2024 has changed due to reclassification of managed funds

(1) Please refer G4-1 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

## Contents for the notes to the Financial Statements for the year ended 30 June 2024

<b>A About Council and these financial statements</b>	<b>11</b>
A1-1 Basis of preparation	11
<b>B Financial Performance</b>	<b>13</b>
<b>B1 Functions or activities</b>	<b>13</b>
B1-1 Functions or activities – income, expenses and assets	13
B1-2 Components of functions or activities	14
<b>B2 Sources of income</b>	<b>15</b>
B2-1 Rates and annual charges	15
B2-2 User charges and fees	16
B2-3 Other revenues	17
B2-4 Grants and contributions	18
B2-5 Interest and investment income	23
B2-6 Other income	23
<b>B3 Costs of providing services</b>	<b>24</b>
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	24
B3-3 Borrowing costs	25
B3-4 Depreciation, amortisation and impairment of non-financial assets	25
B3-5 Other expenses	26
<b>B4 Gains or losses</b>	<b>27</b>
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	27
<b>B5 Performance against budget</b>	<b>28</b>
B5-1 Material budget variations	28
<b>C Financial position</b>	<b>30</b>
<b>C1 Assets we manage</b>	<b>30</b>
C1-1 Cash and cash equivalents	30
C1-2 Financial investments	30
C1-3 Restricted and allocated cash, cash equivalents and investments	31
C1-4 Receivables	33
C1-5 Inventories	35
C1-6 Infrastructure, property, plant and equipment	36
C1-7 Intangible assets	40
C1-8 Other	40
<b>C2 Leasing activities</b>	<b>41</b>
C2-1 Council as a lessee	41
C2-2 Council as a lessor	42
<b>C3 Liabilities of Council</b>	<b>43</b>
C3-1 Payables	43
C3-2 Contract Liabilities	44
C3-3 Borrowings	45
C3-4 Employee benefit provisions	46
C3-5 Provisions	47
<b>C4 Reserves</b>	<b>48</b>

## Griffith City Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2024

C4-1 Nature and purpose of reserves	48
<b>D Council structure</b>	<b>48</b>
<b>D1 Results by fund</b>	<b>48</b>
D1-1 Income Statement by fund	48
D1-2 Statement of Financial Position by fund	49
<b>D2 Interests in other entities</b>	<b>50</b>
D2-1 Subsidiaries	50
D2-2 Interests in joint arrangements	51
<b>E Risks and accounting uncertainties</b>	<b>52</b>
E1-1 Risks relating to financial instruments held	52
E2-1 Fair value measurement	55
E3-1 Contingencies	70
<b>F People and relationships</b>	<b>73</b>
<b>F1 Related party disclosures</b>	<b>73</b>
F1-1 Key management personnel (KMP)	73
F1-2 Councillor and Mayoral fees and associated expenses	74
<b>F2 Other relationships</b>	<b>74</b>
F2-1 Audit fees	74
<b>G Other matters</b>	<b>75</b>
G1-1 Statement of Cash Flows information	75
G2-1 Commitments	75
G3-1 Events occurring after the reporting date	76
<b>G4 Changes from prior year statements</b>	<b>76</b>
G4-1 Correction of errors	76
<b>G5 Statement of developer contributions</b>	<b>78</b>
G5-1 Summary of developer contributions	78
G5-2 Developer contributions by plan	79
G5-3 Contributions not under plans	79
G5-4 S64 contributions	79
<b>G6 Statement of performance measures</b>	<b>80</b>
G6-1 Statement of performance measures – consolidated results	80
G6-2 Statement of performance measures by fund	81
<b>H Additional Council disclosures (unaudited)</b>	<b>83</b>
H1-1 Council information and contact details	83

## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 11 February 2025. 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 material accounting policy information related to these financial statements are set out below. Accounting 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, financial assets at fair value through profit and loss and intangible assets.

#### **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

#### **Significant judgements in applying the Council's accounting policies**

- (i) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- (ii) fair value of intangible assets C1-7
- (iii) fair value of investments measured at fair value through profit and loss C1-2
- (iv) employee benefit provisions – refer Note C3-4.
- (v) estimated landfill remediation provisions - refer Note C3-5

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

##### **The Consolidated Fund**

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

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

Cash and other assets of the following activities/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

continued on next page ...

Page 11 of 92

## A1-1 Basis of preparation (continued)

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### 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.

### 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 have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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 2024.

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

*"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."*

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

## B Financial Performance

### B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023 Restated	2024	2023 Restated	2024	2023 Restated	2024	2023 Restated	2024	2023 Restated
<b>\$ '000</b>										
<b>Functions or activities</b>										
Governance	3,582	875	8,790	1,139	(5,208)	(264)	3,430	2,570	40,066	41,910
Administration	570	1,604	9,186	9,150	(8,616)	(7,546)	123	260	17,307	16,803
Public order and safety	869	609	1,832	1,661	(963)	(1,052)	293	259	4,602	4,460
Health	209	124	409	673	(200)	(549)	98	6	257	284
Environment	10,742	9,638	7,252	6,007	3,490	3,631	2,428	1,827	87,741	85,209
Community services and education	137	199	721	705	(584)	(506)	51	117	10,704	10,591
Housing and community amenities	4,342	4,063	6,008	5,526	(1,666)	(1,463)	2,678	2,479	19,683	19,427
Water supplies	13,610	11,631	8,275	7,705	5,335	3,926	1,693	1,600	218,251	205,007
Sewerage services	12,999	11,922	7,419	6,844	5,580	5,078	1,020	996	171,278	156,116
Recreation and culture	7,091	5,576	13,120	11,569	(6,029)	(5,993)	3,771	2,886	101,053	97,147
Mining, manufacturing and construction	–	21	–	10	–	11	–	–	–	–
Transport and communication	15,103	15,534	13,071	12,103	2,032	3,431	12,176	12,834	412,754	370,767
Economic affairs	936	1,095	1,992	2,195	(1,056)	(1,100)	123	264	4,819	4,464
General purpose revenue	27,610	29,713	–	–	27,610	29,713	6,760	8,857	29,698	31,352
<b>Total functions and activities</b>	<b>97,800</b>	<b>92,604</b>	<b>78,075</b>	<b>65,287</b>	<b>19,725</b>	<b>27,317</b>	<b>34,644</b>	<b>34,955</b>	<b>1,118,213</b>	<b>1,043,537</b>



## B1-2 Components of functions or activities

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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 management, 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**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>Ordinary rates</b>		
Residential	10,089	9,764
Farmland	5,883	5,651
Business	3,289	3,078
Less: pensioner rebates (mandatory)	(215)	(227)
<b>Rates levied to ratepayers</b>	<b>19,046</b>	<b>18,266</b>
Pensioner rate subsidies received	119	123
<b>Total ordinary rates</b>	<b>19,165</b>	<b>18,389</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	2,531	2,273
Stormwater management services	196	195
Water supply services	2,528	2,443
Sewerage services	10,005	9,493
Waste management services (non-domestic)	2,394	2,164
Less: pensioner rebates (mandatory)	(263)	(269)
Kerbside recycling	1,194	1,067
<b>Annual charges levied</b>	<b>18,585</b>	<b>17,366</b>
Pensioner annual charges subsidies received:		
– Water	56	57
– Sewerage	51	52
– Domestic waste management	41	40
<b>Total annual charges</b>	<b>18,733</b>	<b>17,515</b>
<b>Total rates and annual charges</b>	<b>37,898</b>	<b>35,904</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

**Material accounting policy information**

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

## B2-2 User charges and fees

\$ '000	Timing	2024	2023
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>			
Domestic waste management services	2	5	8
Water supply services	1	7,917	6,468
Sewerage services	1	1,061	860
Waste management services (non-domestic)	2	390	578
<b>Total specific user charges</b>		<b>9,373</b>	<b>7,914</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Planning and building regulation	2	451	346
Private works – section 67	2	144	25
Regulatory/ statutory fees	2	343	340
Registration fees	2	25	25
Regulatory fees	2	86	94
Section 10.7 certificates (EP&A Act)	2	84	96
Section 603 certificates	2	44	43
Town planning	2	73	40
Water supplies	2	325	304
<b>Total fees and charges – statutory/regulatory</b>		<b>1,575</b>	<b>1,313</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>			
Aerodrome	2	903	987
Cemeteries	2	505	627
Library and art gallery	2	52	54
Transport for NSW charges (state roads not controlled by Council)	2	2,129	1,612
Saleyards	2	546	407
Swimming centres	2	1,822	1,640
Tourism	2	143	151
Waste disposal tipping fees	2	1,462	1,729
Engineering services	2	3	3
Industrial discharge	2	28	18
Museum	2	148	115
Regional theatre	2	668	557
Sporting grounds	2	17	30
Sports stadium	2	313	237
Other	2	43	30
<b>Total fees and charges – other</b>		<b>8,782</b>	<b>8,197</b>
<b>Total other user charges and fees</b>		<b>10,357</b>	<b>9,510</b>
<b>Total user charges and fees</b>		<b>19,730</b>	<b>17,424</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		8,978	7,328
User charges and fees recognised at a point in time (2)		10,752	10,096
<b>Total user charges and fees</b>		<b>19,730</b>	<b>17,424</b>

**Material accounting policy information**

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.

continued on next page ...

Page 16 of 92

## 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	2024	2023
Art Gallery	2	19	8
Fines – parking	2	515	290
Fines – other	2	31	15
Legal fees recovery – rates and charges (extra charges)	2	110	75
Commissions and agency fees	2	9	6
Legal fees recovery – other	2	–	221
Recycling income (non-domestic)	2	206	105
DA fees – advertising and notification	2	37	30
Quarry income	2	–	21
Sales – general	2	16	11
Other	2	65	41
Temporary sale of "Town" water allocation	2	92	–
Temporary sale of water allocation	2	263	105
Container Deposit Scheme (CDS) - RAMJO	2	–	43
Work health safety incentive payment	2	88	81
<b>Total other revenue</b>		<b>1,451</b>	<b>1,052</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,451	1,052
<b>Total other revenue</b>	<b>1,451</b>	<b>1,052</b>

### Material accounting policy information 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 2024	Operating 2023 Restated	Capital 2024	Capital 2023
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	1	332	1,304	–	–
Financial assistance – local roads component	1	9	498	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	1	4,611	5,028	–	–
Financial assistance – local roads component	1	1,808	2,027	–	–
<b>Amount recognised as income during current year</b>		<b>6,760</b>	<b>8,857</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
Building Better Regions Fund - Sports Precinct Redevelopment	2	–	–	1,700	1,350
Bushfire Prevention Re-Imbursement	2	100	99	108	48
Business Network & Forum Grant	2	3	5	–	–
Community building partnership	2	–	–	45	–
Create NSW COVID-19 Grant	2	–	2	–	76
Crown Reserve Improvement Fund - Wetlands\ Pioneer Park	2	–	–	101	45
Disaster Recovery Flood(OLG) Lake Wyangan Pump & Pipe	2	–	–	–	1,000
Dept Industry, Science, Energy & Resource - Resurfacing Runway	2	–	–	273	99
DPIE- Hanwood Stormwater	2	–	–	1,487	286
Economic affairs – tourism/events Contributions	2	40	35	–	–
Employment & Training Programs - Traineeship	2	83	8	–	–
Fixing Local Roads- Pothole Repair	2	164	286	–	–
Fixing Country Roads	2	–	–	1,232	619
Other specific grants	2	–	20	–	–
Fixing Local Roads - Barber Road	2	–	–	3,440	2,883
Heavy Vehicle Project	2	–	4	–	–
LCLI subsidy	2	113	153	–	–
Children & Young People Wellbeing	2	10	40	–	–
Local Special Projects Grant - Library	2	123	24	299	–
Multi-Sport Community Facility Fund Hanwood Oval	2	–	–	850	70
Murrumbidgee Primary Health Network Community - Community Services	2	3	4	–	–
Natural Disaster Flood- TfNSW	2	619	–	801	1,194
National Australia Day Council (NADC)	2	13	24	–	–
Noxious Weeds & Biosecurity Weeds	2	133	113	–	–
Other contributions	2	–	–	–	9
Per Capita Subsidy Library	2	77	77	–	–
Priority Local Roads/ Comm Infrastructure Project R1	2	103	–	–	–
Priority Local Roads/ Comm Infrastructure Project R2	2	140	–	–	–
Public Pool Inspection Contributions	2	8	6	–	–
Recreation and Culture - Community and Cultural Contributions	2	4	–	–	–
Recreation and Culture - Museum Contribution	2	3	13	16	5
Recreation and Culture – Theatre Contributions	2	24	15	–	–
Regional Community Development Fund - Griffith Youth & Community Centre (GYCC)	2	48	192	–	–
Regional and Local Roads Repair Program -TfNSW	2	1,272	1,003	–	–
Regional NSW Planning Portal	2	68	12	–	–
Transport for NSW	2	–	4	6	14
Roads to Recovery (R2R)	2	1,031	1,031	–	–

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Page 18 of 92

**B2-4 Grants and contributions (continued)**

\$ '000	Timing	Operating 2024	Operating 2023 Restated	Capital 2024	Capital 2023
Roads, Footpaths and Bridges Contribution	2	-	-	455	33
Safer Community Fund R5 - CBD Lighting & CCTV	2	-	-	-	243
Sewerage Contributions (excl. section 64 contributions)	2	-	-	28	186
Street Light Subsidy	2	120	119	-	-
Stronger Country Community Fund - Jubilee Oval	2	-	-	-	244
Stronger Country Community Fund - Yambil Redevelopment	2	-	-	178	169
Triennial Flagship Event	2	30	30	-	-
Transport for NSW (TfNSW) - Murrumbidgee Ave/ Thorne Road Roundabout	2	-	-	2	1,487
Transport for NSW contributions (regional roads, block grant)	2	576	699	22	-
Transport NSW - Speed Project	2	-	4	-	-
Water supplies	2	-	-	39	9
Water Supplies Contribution (excl. section 64 contributions)	2	-	-	119	276
Youth Week NSW Grant	2	4	4	-	-
Zone Administration Cost Contribution	2	84	113	-	-
Youth Grant - Winter Holiday	2	-	18	-	-
Create NSW Music Now Grant	2	-	-	-	99
NSW Performing Arts COVID Support Package	2	-	129	-	10
Seniors Festival	2	4	-	-	-
Building Better Regions Fund - Griffin Green	2	2,257	2,570	1,173	-
DPIE Health Precinct Master Plan	2	-	50	-	-
Australian Sports Commission - Westend	2	-	50	-	-
Regional Youth Autumn Holiday Break	2	25	5	-	-
Country Passenger Transport Infrastructure	2	-	-	13	-
Riverina Local Lands Services	2	-	28	-	-
Everyone Can Play - Wood Park	2	-	-	412	88
Regional Sports Facility Fund - Sports Precinct Redevelopment	2	-	-	-	700
Infrastructure Grant - Borland Leckie Park	2	-	-	95	-
LSCA Griffith Mountain Bike Trail Stage 2	2	-	-	17	-
Open Spaces Program Places to Play - Mountain Bike Park	2	-	-	-	88
Local Roads Community Infrastructure Program - Kooyoo Street	2	-	-	635	1,231
Safer Cities- Her Way Program	2	900	-	-	-
Streets as Shared Spaces - Memorial Park	2	(27)	115	-	227
Yenda Village Growth Area Master Plan	2	53	-	-	-
Your Higher Streets Program - Kooyoo Street	2	-	-	-	261
Hanwood Program Drainage	2	547	-	-	-
Fixing Local Roads - Thorne Road	2	-	-	87	2,806
Get NSW Active Program	2	-	-	459	-
Regional Housing Fund - Citrus and Rifle Range Roads	2	-	-	1,400	-
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>8,755</b>	<b>7,104</b>	<b>15,492</b>	<b>15,855</b>
<b>Total grants and non-developer contributions</b>		<b>15,515</b>	<b>15,961</b>	<b>15,492</b>	<b>15,855</b>
<b>Comprising:</b>					
- Commonwealth funding		8,033	12,458	2,335	2,824
- State funding		4,946	3,323	11,741	12,730
- Other funding		2,536	180	1,416	301

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B2-4 Grants and contributions (continued)

15,515    15,961    15,492    15,855

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023 Restated	Capital 2024	Capital 2023
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
G5						
<b>Cash contributions</b>						
S 7.12 – fixed development consent levies		1	–	–	1,025	851
S 64 – water supply contributions		1	–	–	1,462	1,168
S 64 – sewerage service contributions		1	–	–	979	780
S 64 – stormwater contributions		1	–	–	171	340
<b>Total developer contributions</b>			<u>–</u>	<u>–</u>	<u>3,637</u>	<u>3,139</u>
<b>Total contributions</b>			<u>–</u>	<u>–</u>	<u>3,637</u>	<u>3,139</u>
<b>Total grants and contributions</b>			<u>15,515</u>	<u>15,961</u>	<u>19,129</u>	<u>18,994</u>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			6,760	8,857	3,637	3,139
Grants and contributions recognised at a point in time (2)			8,755	7,104	15,492	15,855
<b>Total grants and contributions</b>			<u>15,515</u>	<u>15,961</u>	<u>19,129</u>	<u>18,994</u>

Council has updated 2023 Comparative figures to include developer contributions as capital grants and contributions recognised over time (1).

## 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 2024	Operating 2023	Capital 2024	Capital 2023
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	2,214	288	5,679	8,830
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	-	-
<b>Add:</b> Funds received and not recognised as revenue in the current year	2	2,159	4,773	3,932
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(1,705)	(233)	(4,377)	(7,083)
<b>Unspent funds at 30 June</b>	<b>511</b>	<b>2,214</b>	<b>6,075</b>	<b>5,679</b>
<b>Contributions</b>				
Unspent funds at 1 July	-	-	19,205	16,201
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	3,359	2,736
<b>Add:</b> contributions received and not recognised as revenue in the current year	-	-	1,455	974
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	-	-	(743)	(706)
<b>Unspent contributions at 30 June</b>	<b>-</b>	<b>-</b>	<b>23,276</b>	<b>19,205</b>

Council has recognised unspent contributions in 2023 as capital (previously recognised as operating) and updated 2023 comparatives accordingly.

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

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Page 21 of 92



## B2-4 Grants and contributions (continued)

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For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

### **Developer contributions**

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

### **Other grants and contributions**

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

**B2-5 Interest and investment income**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>Interest on financial assets measured at amortised cost or at fair value through profit and loss</b>		
– Overdue rates and annual charges (incl. special purpose rates)	102	68
– Cash and investments	3,236	2,399
<b>Total interest and investment income (losses)</b>	<b>3,338</b>	<b>2,467</b>

**B2-6 Other income**

<b>Rental income</b>		
<b>Other lease income</b>		
Road Reserve/Land	250	194
Premises Rental	283	240
<b>Total other income</b>	<b>533</b>	<b>434</b>

**B3 Costs of providing services****B3-1 Employee benefits and on-costs**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
Salaries and wages	23,375	22,351
Educational assistance	32	24
Employee leave entitlements (ELE)	4,490	4,646
Fringe benefit tax (FBT)	128	137
Motor vehicle allowance	32	30
Payroll tax	154	150
Professional development	8	8
Staff recruitment	80	145
Superannuation	2,787	2,505
Training costs (other than salaries and wages)	276	258
Travel expenses	26	30
Workers' compensation insurance	516	498
<b>Total employee costs</b>	<b>31,904</b>	<b>30,782</b>
Less: capitalised costs	(4,391)	(4,076)
<b>Total employee costs expended</b>	<b>27,513</b>	<b>26,706</b>

**Material accounting policy information**

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**

<b>\$ '000</b>	Notes	<b>2024</b>	<b>2023</b> Restated
Raw materials and consumables		19,347	16,497
Audit Fees	F2-1	107	70
Electricity and heating		2,528	2,274
Insurance		724	604
Street lighting		616	475
Telephone and communications		54	252
Councillor and Mayoral fees and associated expenses	F1-2	406	410
Contributions/levies to other levels of government			
<b>Legal expenses:</b>			
– Legal expenses: planning and development		77	11
– Legal expenses: other		197	288
Expenses from short-term leases		12	12
Expenses from leases of low value assets		10	10
<b>Total materials and services</b>		<b>24,078</b>	<b>20,903</b>

**B3-3 Borrowing costs**

\$ '000	2024	2023
<b>(i) Interest bearing liability costs</b>		
Interest on leases	3	8
Interest on loans	1,077	1,175
Less: capitalised costs	(33)	(330)
<b>Total borrowing costs expensed</b>	<b>1,047</b>	<b>853</b>

**Material accounting policy information**

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	2024	2023
<b>Depreciation and amortisation</b>			
Plant and equipment		1,485	1,468
Office equipment		313	271
Furniture and fittings		186	127
<b>Infrastructure:</b>	C1-6		
– Buildings – specialised		2,022	1,632
– Other structures		797	486
– Roads		4,964	4,601
– Bridges		39	38
– Footpaths		361	333
– Stormwater drainage		1,038	917
– Water supply network		2,290	2,087
– Sewerage network		2,123	1,960
– Other open space/recreational assets		848	726
<b>Other assets:</b>			
– Other		675	594
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5,C1-6	730	549
Less: capitalised costs		(208)	(214)
<b>Total depreciation and amortisation costs</b>		<b>17,663</b>	<b>15,575</b>
<b>Total depreciation and amortisation for non-financial assets</b>		<b>17,663</b>	<b>15,575</b>

**Material accounting policy information****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.

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).

continued on next page ...

Page 25 of 92

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

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	2024	2023
<b>Impairment of receivables</b>			
User charges and fees		6	32
<b>Total impairment of receivables</b>	C1-4	<b>6</b>	<b>32</b>
<b>Other</b>			
– DWR contributions		59	60
– Emergency services levy (includes FRNSW, SES, and RFS levies)		126	71
– NSW fire brigade levy		120	118
– NSW rural fire service levy		453	452
Donations, contributions and assistance to other organisations (Section 356)			
– Annual Sikh games		10	10
– Community grant program		40	20
– Regional arts board		20	20
– RAMJO		30	30
– Riverina regional cities forecast-ID		40	40
– Western Riverina Library		309	289
– Other		57	58
– Events		22	35
– Community Country Education Foundation		5	5
– De-sexing Program		9	10
Write-down of inventories held for sale or distribution	C1-5d	6,468	–
<b>Total other</b>		<b>7,768</b>	<b>1,218</b>
<b>Total other expenses</b>		<b>7,774</b>	<b>1,250</b>

**B4 Gains or losses**

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

\$ '000	Notes	2024	2023
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Less: carrying amount of property assets sold/written off		(91)	–
<b>Gain (or loss) on disposal</b>		<b>(91)</b>	<b>–</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
Proceeds from disposal – plant and equipment	C1-6	1,122	1,237
Less: carrying amount of plant and equipment assets sold/written off		(825)	(876)
<b>Gain (or loss) on disposal</b>		<b>297</b>	<b>361</b>
<b>Gain (or loss) on disposal of investments</b>			
Proceeds from disposal/redemptions/maturities – investments	C1-2	6,600	17,627
Less: carrying amount of investments sold/redeemed/matured		(6,600)	(17,627)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Gain (or loss) on disposal of term deposits</b>			
Proceeds from disposal/redemptions/maturities – term deposits	C1-2	9,000	5,563
Less: carrying amount of term deposits sold/redeemed/matured		(9,000)	(5,563)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Gain (or loss) on disposal of other - other assets</b>			
Proceeds from disposal – other - other assets	C1-6	–	25
Less: carrying amount of other - other assets sold/written off		–	(18)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>7</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>206</b>	<b>368</b>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2023 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	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	36,202	37,898	1,696	5% <b>F</b>
<b>User charges and fees</b>	19,022	19,730	708	4% <b>F</b>
<b>Other revenues</b>	1,186	1,451	265	22% <b>F</b>
Recycling income had an original budget of \$16k and actual income received of \$206k due to greater throughput of recyclable materials. Council also received an additional \$38k in DA advertising fees than originally budgeted for.				
<b>Operating grants and contributions</b>	15,224	15,515	291	2% <b>F</b>
<b>Capital grants and contributions</b>	5,192	19,129	13,937	268% <b>F</b>
Council recognised \$3.58M in funding for Recreation and Cultural capital grants against an original budget of \$375k. Council also recognised \$7.181M in Roads and Bridges capital funding against an original budget of \$1.29M. \$2.793M of capital grant funding was recognised for Other Capital against an original budget of \$664k. Water Developer contributions of \$1.462M were received compared to an original budget of \$435k. Council also recognised \$1.2M in BBRF funding for the Griffin Green Project.				
<b>Interest and investment revenue</b>	2,171	3,338	1,167	54% <b>F</b>
Council conservatively budgets for interest and investment revenue. Higher interest rates during 2023-2024 have led to higher than expected returns, as well as having a higher average of funds available for investment than originally forecast.				
<b>Net gains from disposal of assets</b>	-	206	206	∞ <b>F</b>
<b>Other income</b>	425	533	108	25% <b>F</b>
Council received \$100k additional rental income over its original budget amount.				
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	30,369	27,513	2,856	9% <b>F</b>
<b>Materials and services</b>	25,069	24,078	991	4% <b>F</b>
<b>Borrowing costs</b>	1,077	1,047	30	3% <b>F</b>
<b>Depreciation and amortisation of non-financial assets</b>	16,416	17,663	(1,247)	(8)% <b>U</b>
<b>Other expenses</b>	1,211	7,774	(6,563)	(542)% <b>U</b>
Other expenses includes an adjustment to the carrying value of housing inventory (Griffin Green) of \$6.47M to reflect receipt of grants and contributions received in prior years in accordance with applicable accounting standards.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	21,696	40,262	18,566	86% <b>F</b>

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Page 28 of 92

**B5-1 Material budget variations (continued)**

<b>\$ '000</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2024 ----- Variance -----</b>	
<p>Council received \$15.727M more in grants and contributions than budgeted for and additional interest revenue of \$1.1M. Council does not budget for bonds and deposits received which totaled \$2.7M for 2023-2024. Council also received \$600k additional other income. Payments to employees was \$2.57M less than budgeted for.</p>				
<b>Cash flows from investing activities</b>	<b>(16,277)</b>	<b>(36,171)</b>	<b>(19,894)</b>	<b>122% U</b>
<p>Council spent \$41.682M on payments for infrastructure, plant, property and equipment against an original budget of \$16.277M. This was due to receiving additional grant funds and timing of project expenditures.</p>				
<b>Cash flows from financing activities</b>	<b>(3,139)</b>	<b>(3,193)</b>	<b>(54)</b>	<b>2% U</b>



**C Financial position****C1 Assets we manage****C1-1 Cash and cash equivalents**

\$ '000	2024	2023 Restated
<b>Cash assets</b>		
Cash on hand and at bank	20,602	11,312
Cash equivalent assets		
– Short-term deposits	8,343	16,735
<b>Total cash and cash equivalents</b>	<b>28,945</b>	<b>28,047</b>

**Reconciliation of cash and cash equivalents**

Total cash and cash equivalents per Statement of Financial Position	28,945	28,047
<b>Balance as per the Statement of Cash Flows</b>	<b>28,945</b>	<b>28,047</b>

**C1-2 Financial investments**

\$ '000	2024 Current	2024 Non-current	2023 Current Restated	2023 Non-current Restated
<b>Financial assets at fair value through the profit and loss</b>				
Managed funds	12,297	–	11,606	–
Floating Rate Notes (with maturities > 3 months)	8,667	–	9,563	–
<b>Total</b>	<b>20,964</b>	<b>–</b>	<b>21,169</b>	<b>–</b>
<b>Debt securities at amortised cost</b>				
Long term deposits	19,582	12,000	7,000	19,082
<b>Total</b>	<b>19,582</b>	<b>12,000</b>	<b>7,000</b>	<b>19,082</b>
<b>Total financial investments</b>	<b>40,546</b>	<b>12,000</b>	<b>28,169</b>	<b>19,082</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>69,491</b>	<b>12,000</b>	<b>56,216</b>	<b>19,082</b>

**Material accounting policy information**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

**Classification**

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

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Page 30 of 92

## C1-2 Financial investments (continued)

### 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 and Managed Funds in the Statement of Financial Position.

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>81,491</b>	75,298
Less: Externally restricted cash, cash equivalents and investments	<u>(72,931)</u>	<u>(65,917)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>8,560</b>	9,381
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – general	–	558
Specific purpose unexpended grants – general fund	<u>6,586</u>	<u>7,128</u>
<b>External restrictions – included in liabilities</b>	<b>6,586</b>	7,686
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general fund	<u>7,064</u>	5,769
Developer contributions – water fund	<u>9,938</u>	8,088
Developer contributions – sewer fund	<u>6,274</u>	5,052
Specific purpose unexpended contributions - general fund	–	295
Water fund	<u>25,046</u>	23,084
Sewer fund	<u>17,228</u>	15,184
Stormwater management	<u>794</u>	758
Specific purpose unexpended grants - Griffith Health Facilities Limited	<u>1</u>	<u>1</u>
<b>External restrictions – other</b>	<b>66,345</b>	58,231
<b>Total external restrictions</b>	<b>72,931</b>	65,917
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.		
<b>\$ '000</b>	<b>2024</b>	<b>2023</b>

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Page 31 of 92

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

\$ '000	2024	2023
<b>(b) Internal allocations</b>		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>8,560</b>	9,381
Less: Internally restricted cash, cash equivalents and investments	<u>(8,421)</u>	<u>(9,248)</u>
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>139</b>	133
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Employees leave entitlement	2,338	2,231
Floodplain and drainage mitigation reserve	584	558
Griffith Health Facilities Limited	23	22
Major projects reserve	276	1,311
Parks and gardens infrastructure reserve	169	161
Waste services	4,729	4,512
St Vincents Private Community Hospital Griffith - Sinking Fund	68	229
Griffith Community Centre - Sinking Fund	21	20
New Art Gallery Building Reserve	109	104
Pioneer Park Strategic Reserve	104	100
<b>Total internal allocations</b>	<b>8,421</b>	9,248

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

C1-4 Receivables

\$ '000	2024 Current	2024 Non-current	2023 Current Restated	2023 Non-current Restated
Rates and annual charges	4,021	-	3,295	-
User charges and fees	5,107	-	4,169	-
Accrued revenues				
– Interest on investments	383	-	345	-
– Other income accruals	69	-	168	-
Deferred debtors	10	21	10	166
Government grants and subsidies	1,827	-	4,512	-
Net GST receivable	592	-	723	-
<b>Total</b>	<b>12,009</b>	<b>21</b>	<b>13,222</b>	<b>166</b>
<b>Less: provision for impairment</b>				
User charges and fees	(43)	-	(55)	-
<b>Total provision for impairment – receivables</b>	<b>(43)</b>	<b>-</b>	<b>(55)</b>	<b>-</b>
<b>Total net receivables</b>	<b>11,966</b>	<b>21</b>	<b>13,167</b>	<b>166</b>

\$ '000	Notes	2024	2023
<b>Movement in provision for impairment of receivables</b>			
Amounts written off as uncollectible		(12)	-
Balance at the beginning of the year		55	428
– Unused amounts reversed		-	(373)
<b>Balance at the end of the year</b>		<b>43</b>	<b>55</b>
<b>Represented by:</b>			
Expected Credit Loss	E-1(b)	25	36
Additional Specific Provisions		18	19
<b>Balance at end of the period</b>		<b>55</b>	<b>55</b>

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Page 33 of 92

## C1-4 Receivables (continued)

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### Material accounting policy information

#### 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	2024 Current	2024 Non-current	2023 Current Restated	2023 Non-current Restated
<b>(i) Inventories at cost</b>				
Stores and materials	981	-	924	-
Trading stock	98	-	111	-
Other	22	-	19	-
<b>(ii) Inventories at net realisable value (NRV)</b>				
Real estate for resale	4,918	-	-	5,734
<b>Total inventories at net realisable value (NRV)</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>5,734</b>
<b>Total inventories</b>	<b>6,019</b>	<b>-</b>	<b>1,054</b>	<b>5,734</b>

**(ii) Other disclosures**

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>(a) Details for real estate development</b>				
Residential	4,918	-	-	5,734
<b>Total real estate for resale</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>5,734</b>

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

**Represented by:**

Acquisition costs	4,918	-	-	5,734
<b>Total costs</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>5,734</b>
<b>Total real estate for resale</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>5,734</b>

**Movements:**

Real estate assets at beginning of the year	-	5,734	-	-
- Purchases and other costs	5,652	-	-	5,734
- Transfer between current/non-current	5,734	(5,734)	-	-
- Impairment	(6,468)	-	-	-
<b>Total real estate for resale</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>5,734</b>

**Material accounting policy information****Raw materials and stores, work in progress and finished goods**

Raw materials and stores are stated at cost. 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.

**Real estate held for resale/capitalisation of borrowing costs**

Real estate held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

Real Estate held for resale relates to the Griffin Green development which is expected to settle during the course of the 2024/25 financial year.

Council undertook the acquisition of land in Pioneer (Dave Taylor Park) at an agreed price of \$765K from the NSW State Government with the purpose of constructing the required civil infrastructure to enable the subdivision of 42 lots into a mix of residential allotments, utilities and open space. Council has progressively incurred development costs of \$10.621M in the development of townhouses which are intended to be sold in the 2024/25 financial year. During the 2023/24 financial year, Council has written down the combined value of the land and development costs by \$6.468M as an impairment to reflect the expected selling price (Net Realisable Value).

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period									At 30 June 2024		
	Gross carrying amount Restated	Accumulated depreciation and impairment	Net carrying amount Restated	Additions renewals <sup>(1)</sup>	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
<b>\$ '000</b>															
Capital work in progress	15,147	–	15,147	–	5,160	–	–	(8,923)	367	(4,554)	–	–	7,198	–	7,198
Plant and equipment	20,578	(9,238)	11,340	3,376	–	(825)	(1,485)	–	–	–	–	–	21,669	(9,263)	12,406
Office equipment	4,487	(2,359)	2,128	282	–	–	(313)	–	–	–	–	–	4,769	(2,673)	2,096
Furniture and fittings	4,573	(1,553)	3,020	308	–	–	(186)	–	–	–	–	–	4,881	(1,738)	3,143
<b>Land:</b>															
– Operational land	26,863	–	26,863	–	97	(91)	–	–	–	–	–	490	27,359	–	27,359
– Community land	15,623	–	15,623	–	–	–	–	–	–	–	–	344	15,966	–	15,966
<b>Infrastructure:</b>															
– Buildings	126,944	(23,974)	102,970	705	–	–	(2,022)	7	10	–	–	5,788	134,432	(26,974)	107,458
– Other structures	37,000	(4,938)	32,062	1,101	714	–	(797)	485	(10)	344	–	4,841	43,699	(4,959)	38,740
– Roads	365,046	(47,047)	317,999	9,521	3,344	–	(4,964)	7,492	–	2,963	–	21,187	378,809	(21,267)	357,542
– Bridges	5,673	(1,537)	4,136	–	–	–	(39)	–	–	–	–	774	6,962	(2,091)	4,871
– Footpaths	17,873	(7,109)	10,764	168	–	–	(361)	–	–	29	–	7,799	25,415	(7,016)	18,399
– Stormwater drainage	96,364	(26,357)	70,007	322	2,359	–	(1,038)	–	–	1,200	(5,149)	–	92,379	(24,679)	67,700
– Water supply network	228,796	(65,255)	163,541	1,151	454	–	(2,290)	939	–	–	–	8,109	243,603	(71,698)	171,905
– Sewerage network	193,089	(67,263)	125,826	195	318	–	(2,123)	–	–	–	–	12,076	209,368	(73,076)	136,292
– Other open space/recreational assets	27,187	(8,542)	18,645	138	877	–	(848)	–	–	–	–	1,055	29,680	(9,813)	19,867
<b>Other assets:</b>															
– Other	14,867	(6,151)	8,716	851	–	–	(675)	–	–	18	–	–	15,720	(6,811)	8,909
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>															
– Tip assets	4,938	(1,097)	3,841	–	–	–	(730)	–	543	–	–	–	5,481	(1,826)	3,655
<b>Total infrastructure, property, plant and equipment</b>	<b>1,205,048</b>	<b>(272,420)</b>	<b>932,628</b>	<b>18,118</b>	<b>13,323</b>	<b>(916)</b>	<b>(17,871)</b>	<b>–</b>	<b>910</b>	<b>–</b>	<b>(5,149)</b>	<b>62,463</b>	<b>1,267,390</b>	<b>(263,884)</b>	<b>1,003,506</b>

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

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

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 <sup>1</sup>	Additions new assets Restated	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 Restated	Accumulated depreciation and impairment	Net carrying amount Restated
<b>\$ '000</b>															
Capital work in progress	39,449	–	39,449	3,260	6,036	–	–	(11,733)	115	(21,980)	–	–	15,147	–	15,147
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
<b>Land:</b>															
– 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
<b>Infrastructure:</b>															
– 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
<b>Other assets:</b>															
– Other	13,860	(5,652)	8,208	1,292	–	(18)	(594)	–	(172)	–	–	–	14,867	(6,151)	8,716
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>															
– Tip assets	4,938	(549)	4,389	–	–	–	(549)	–	–	–	–	–	4,938	(1,097)	3,841
<b>Total infrastructure, property, plant and equipment</b>	<b>1,102,048</b>	<b>(243,376)</b>	<b>858,672</b>	<b>23,383</b>	<b>9,127</b>	<b>(895)</b>	<b>(15,789)</b>	<b>–</b>	<b>(22)</b>	<b>–</b>	<b>(8,139)</b>	<b>66,290</b>	<b>1,205,048</b>	<b>(272,420)</b>	<b>932,628</b>

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

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

### Material accounting policy information

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:

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
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	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings	30 to 150
Other plant and equipment	5 to 15		
		<b>Water and sewer assets</b>	
<b>Transportation assets</b>		Sewer Active Assets	10 to 180
Road Assets	15 to 200	Sewerage Network	10 to 150
Bridge Assets	90 to 180	Water Active Assets	10 to 180
Carpark Assets	20 to 90	Water Network Assets	70 to 150
Footpath Assets	15 to 80		
Kerb and Gutter Assets	80 to 100	<b>Other infrastructure assets</b>	
Traffic Management Assets	70 to 100	Other Structures	10 to 150
		Bulk earthworks	N/A
<b>Stormwater assets</b>			
Stormwater Drainage Assets	40 to 100		
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.

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Page 38 of 92

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

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### **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	2024	2023
<b>Water Entitlements</b>		
Opening values at 1 July	14,586	14,781
<b>Movements for the year</b>		
– Fair value movement (revaluation)	(432)	(195)
<b>Total intangible assets – net book value</b>	<b>14,154</b>	<b>14,586</b>

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepayments	555	–	456	–
<b>Total other assets</b>	<b>555</b>	<b>–</b>	<b>456</b>	<b>–</b>

## 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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	-	-	54	-
<b>Total lease liabilities</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>-</b>

#### (b) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	3	8
Expenses relating to short-term leases	12	2
Expenses relating to leases of low-value assets	10	20
	<b>25</b>	<b>30</b>

#### (c) Statement of Cash Flows

Total cash outflow for leases	54	50
	<b>54</b>	<b>50</b>

#### Material accounting policy information

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.

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.

#### 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 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:

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
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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)	<b>533</b>	434
<b>Total income relating to operating leases for Council assets</b>	<b>533</b>	434

**Amount of IPPE leased out by Council under operating leases**

Buildings	<b>23,158</b>	22,493
<b>Total amount of IPPE leased out by Council under operating leases</b>	<b>23,158</b>	22,493

### C3 Liabilities of Council

#### C3-1 Payables

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
<b>Payables</b>				
Government departments and agencies	86	-	60	-
Prepaid rates	1,392	-	1,327	-
Goods and services – operating expenditure	6,902	-	7,360	-
Accrued expenses:				
– Other expenditure accruals	653	-	507	-
Security bonds, deposits and retentions	5,388	-	2,670	-
Other	8	-	5	-
<b>Total payables</b>	<b>14,429</b>	<b>-</b>	<b>11,929</b>	<b>-</b>
<b>Total payables</b>	<b>14,429</b>	<b>-</b>	<b>11,929</b>	<b>-</b>

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

\$ '000	2024	2023
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	4,483	2,040
Other liabilities: other expenditure accruals	397	299
<b>Total payables</b>	<b>4,880</b>	<b>2,339</b>

#### Payables

The amounts are unsecured and are usually paid within 30 days of recognition.

### C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current Restated	2023 Non-current Restated
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	5,310	-	4,914	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	511	-	2,214	-
Unexpended capital contributions (to construct Council controlled assets)	(i)	-	-	296	-
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	765	-	765	-
<b>Total grants received in advance</b>		<b>6,586</b>	<b>-</b>	<b>8,189</b>	<b>-</b>
<b>User fees and charges received in advance:</b>					
Fees – GRALC	(iii)	30	-	40	-
Advance Ticket Sales - Theatre		224	-	152	-
Council Facilities Bookings In Advance		35	-	39	-
Fees - Airport		-	-	-	-
Fees - Stadium		-	-	-	-
<b>Total user fees and charges received in advance</b>		<b>289</b>	<b>-</b>	<b>231</b>	<b>-</b>
<b>Total contract liabilities</b>		<b>6,875</b>	<b>-</b>	<b>8,420</b>	<b>-</b>

**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	2024	2023
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	4,377	7,127
Operating grants (received prior to performance obligation being satisfied)	1,705	217
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>6,082</b>	<b>7,344</b>

### C3-3 Borrowings

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	3,244	26,784	3,139	30,028
<b>Total borrowings</b>	<b>3,244</b>	<b>26,784</b>	<b>3,139</b>	<b>30,028</b>

(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	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	33,167	(3,139)	–	–	–	–	30,028
Lease liability	54	(54)	–	–	–	–	–
<b>Total liabilities from financing activities</b>	<b>33,221</b>	<b>(3,193)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>30,028</b>

\$ '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
<b>Total liabilities from financing activities</b>	<b>36,208</b>	<b>(3,091)</b>	<b>104</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>33,221</b>

#### (b) Financing arrangements

\$ '000	2024	2023
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities <sup>1</sup>	1,000	1,000
Credit cards/purchase cards	100	100
<b>Total financing arrangements</b>	<b>1,100</b>	<b>1,100</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	45	26
<b>Total drawn financing arrangements</b>	<b>45</b>	<b>26</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	1,000	1,000
– Credit cards/purchase cards	55	74
<b>Total undrawn financing arrangements</b>	<b>1,055</b>	<b>1,074</b>

#### 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

continued on next page ...

Page 45 of 92



### C3-3 Borrowings (continued)

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

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

### C3-4 Employee benefit provisions

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Annual leave	2,440	–	2,566	–
Sick leave	122	–	121	–
Long service leave	3,623	231	3,735	281
Other leave (RDO's and TIL)	250	–	247	–
<b>Total employee benefit provisions</b>	<b>6,435</b>	<b>231</b>	<b>6,669</b>	<b>281</b>

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

\$ '000	2024	2023
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The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	3,275	3,860
	<b>3,275</b>	<b>3,860</b>

#### Material accounting policy information

##### 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.

### C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
<b>Other provisions</b>				
Accrued expenses	125	4	129	5
<b>Sub-total – other provisions</b>	<b>125</b>	<b>4</b>	<b>129</b>	<b>5</b>
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	5,481	–	4,938
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>5,481</b>	<b>–</b>	<b>4,938</b>
<b>Total provisions</b>	<b>125</b>	<b>5,485</b>	<b>129</b>	<b>4,943</b>

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Accrued Expenses	63	75
	<b>63</b>	<b>75</b>

#### Material accounting policy information

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

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

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

#### Asset remediation – tips and quarries

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

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

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

## C4 Reserves

### C4-1 Nature and purpose of reserves

#### IPPE Revaluation reserve

The infrastructure, property, plant and equipment 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 2024	Water 2024	Sewer 2024
<b>Income from continuing operations</b>			
Rates and annual charges	25,554	2,240	10,104
User charges and fees	9,064	9,552	1,114
Interest and investment revenue	1,375	1,249	714
Other revenues	1,192	231	28
Grants and contributions provided for operating purposes	15,408	56	51
Grants and contributions provided for capital purposes	16,429	1,693	1,007
Net gains from disposal of assets	168	15	23
Other income	533	-	-
<b>Total income from continuing operations</b>	<b>69,723</b>	<b>15,036</b>	<b>13,041</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	22,927	2,576	2,010
Materials and services	14,047	5,952	4,079
Borrowing costs	370	-	677
Depreciation, amortisation and impairment of non-financial assets	12,799	2,572	2,292
Other expenses	7,774	-	-
<b>Total expenses from continuing operations</b>	<b>57,917</b>	<b>11,100</b>	<b>9,058</b>
<b>Operating result from continuing operations</b>	<b>11,806</b>	<b>3,936</b>	<b>3,983</b>
<b>Net operating result for the year</b>	<b>11,806</b>	<b>3,936</b>	<b>3,983</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(4,623)</b>	<b>2,243</b>	<b>2,976</b>

## D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7,493	11,746	9,706
Investments	9,512	20,238	10,796
Receivables	5,213	3,750	3,003
Inventories	5,596	423	-
Other	555	-	-
<b>Total current assets</b>	<b>28,369</b>	<b>36,157</b>	<b>23,505</b>
<b>Non-current assets</b>			
Investments	6,000	3,000	3,000
Receivables	21	-	-
Infrastructure, property, plant and equipment	679,078	179,424	145,004
Investments accounted for using the equity method	501	-	-
Intangible assets	14,154	-	-
<b>Total non-current assets</b>	<b>699,754</b>	<b>182,424</b>	<b>148,004</b>
<b>Total assets</b>	<b>728,123</b>	<b>218,581</b>	<b>171,509</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	14,414	15	-
Contract liabilities	6,875	-	-
Borrowings	1,789	32	1,423
Employee benefit provision	6,435	-	-
Provisions	125	-	-
<b>Total current liabilities</b>	<b>29,638</b>	<b>47</b>	<b>1,423</b>
<b>Non-current liabilities</b>			
Borrowings	15,516	203	11,065
Employee benefit provision	231	-	-
Provisions	5,485	-	-
<b>Total non-current liabilities</b>	<b>21,232</b>	<b>203</b>	<b>11,065</b>
<b>Total liabilities</b>	<b>50,870</b>	<b>250</b>	<b>12,488</b>
<b>Net assets</b>	<b>677,253</b>	<b>218,331</b>	<b>159,021</b>
<b>EQUITY</b>			
Accumulated surplus	341,239	103,161	83,236
Revaluation reserves	336,014	115,170	75,785
<b>Total equity</b>	<b>677,253</b>	<b>218,331</b>	<b>159,021</b>

## 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
<b>Griffith Health Facilities Limited</b>	Fundraising for Griffith Community Private Hospital Griffith, NSW

Interests in Subsidiary	Ownership 2024	Ownership 2023	Principal place of business	Voting rights 2024	Voting rights 2023
Council's interest in Subsidiary	<b>100%</b>	100%	Griffith, NSW	<b>100%</b>	100%

#### Summarised financial information for the Subsidiary

\$ '000	2024	2023
Revenue	<b>1</b>	–
Expenses	–	–
<b>Profit for the period</b>	<b>1</b>	–
<b>Total comprehensive income</b>	<b>1</b>	–
<b>Summarised statement of financial position</b>		
Current assets	<b>23</b>	22
<b>Total assets</b>	<b>23</b>	22
<b>Net assets</b>	<b>23</b>	22

## 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	
			2024	2023
Western Riverina Library	Various	Joint Venture	501	448
<b>Total carrying amounts – joint ventures</b>			<b>501</b>	<b>448</b>

### 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.

### 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	
	2024	2023	2024	2023
Western Riverina Library	16.7%	16.7%	52.0%	49.8%

### Summarised financial information for joint ventures

\$ '000	Western Riverina Library	
	2024	2023
<b>Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	136	101
Other current assets	129	106
<b>Non-current assets</b>		
	721	716
<b>Current liabilities</b>		
Other current liabilities	24	24
<b>Net assets</b>	<b>962</b>	<b>899</b>
Income	539	712
Interest income	5	4
Depreciation and amortisation	(166)	(150)
Other expenses	(315)	(336)
<b>Profit/(loss) from continuing operations</b>	<b>63</b>	<b>230</b>
<b>Reconciliation of the carrying amount</b>		
Opening net assets (1 July)	899	669
Profit/(loss) for the period	63	230
<b>Closing net assets</b>	<b>962</b>	<b>899</b>
<b>Council's share of net assets (%)</b>	<b>52.1%</b>	<b>49.8%</b>
<b>Council's share of net assets (\$)</b>	<b>501</b>	<b>448</b>

## 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 2024	Carrying value 2023	Fair value 2024	Fair value 2023
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	28,945	28,047	28,945	28,047
Receivables	11,987	13,333	11,987	13,333
Investments				
- Term Deposits	31,582	26,082	31,582	26,082
<b>Fair value through profit and loss</b>				
Investments				
- Floating Rate Notes & Managed Funds	20,964	21,169	20,964	21,169
<b>Total financial assets</b>	<b>93,478</b>	<b>88,631</b>	<b>93,478</b>	<b>88,631</b>
<b>Financial liabilities</b>				
Payables	14,429	11,929	14,429	11,929
Borrowings	30,028	33,167	30,028	33,167
<b>Total financial liabilities</b>	<b>44,457</b>	<b>45,096</b>	<b>44,457</b>	<b>45,096</b>

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – 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.

continued on next page ...

Page 52 of 92

## 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.

### (a) Market risk – interest rate and price risk

\$ '000	2024	2023
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	210	212
Impact of a 10% movement in price of investments		
– Equity / Income Statement	2,096	2,117

### (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
<b>2024</b>				
Gross carrying amount	2,619	1,402	–	4,021
<b>2023</b>				
Gross carrying amount	2,420	875	–	3,295

##### 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.

continued on next page ...

Page 53 of 92



### 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	
<b>2024</b>						
Gross carrying amount	7,871	97	8	3	30	8,009
Expected loss rate (%)	0.30%	1.50%	1.50%	1.50%	1.50%	0.32%
<b>ECL provision</b>	<b>24</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>
<b>2023</b>						
Gross carrying amount	9,666	299	5	49	74	10,093
Expected loss rate (%)	0.30%	1.50%	1.50%	1.50%	1.50%	0.35%
<b>ECL provision</b>	<b>29</b>	<b>4</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>35</b>

#### (c) Liquidity risk

Payables, lease liabilities and borrowings are 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(c) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	due within:			Contractual cashflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2024</b>							
Payables	0.00%	5,388	9,041	-	-	14,429	14,429
Borrowings	4.47%	-	4,216	16,864	13,965	35,045	30,028
<b>Total financial liabilities</b>		<b>5,388</b>	<b>13,257</b>	<b>16,864</b>	<b>13,965</b>	<b>49,474</b>	<b>44,457</b>
<b>2023</b>							
Payables	0.00%	2,670	9,259	-	-	11,929	11,929
Borrowings	4.47%	-	4,216	16,864	23,187	44,267	33,167
<b>Total financial liabilities</b>		<b>2,670</b>	<b>13,475</b>	<b>16,864</b>	<b>23,187</b>	<b>56,196</b>	<b>45,096</b>

## E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets at fair value through profit and loss
- Intangible 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).

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Page 55 of 92

## E2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy						Total	
		Level 1 Quoted prices in active mkts		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023 Restated	2024	2023	2024	2023	2024	2023 Restated
<b>Recurring fair value measurements</b>									
<b>Financial assets</b>									
Financial investments	C1-2								
- 'Financial assets at fair value through profit and loss'		<b>20,964</b>	21,168	-	-	-	-	<b>20,964</b>	21,168
<b>Total financial assets</b>		<b>20,964</b>	<b>21,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,964</b>	<b>21,168</b>
<b>Infrastructure, property, plant and equipment</b>									
Plant and equipment	C1-6	-	-	-	-	12,406	11,340	12,406	11,340
Office equipment		-	-	-	-	2,096	2,128	2,096	2,128
Furniture and fittings		-	-	-	-	3,143	3,020	3,143	3,020
Operational land		-	-	-	-	27,359	26,863	27,359	26,863
Community land		-	-	-	-	15,966	15,623	15,966	15,623
Buildings		-	-	-	-	107,458	102,970	107,458	102,970
Other structures		-	-	-	-	38,740	32,062	38,740	32,062
Roads		-	-	-	-	357,542	317,999	357,542	317,999
Bridges		-	-	-	-	4,871	4,136	4,871	4,136
Footpaths		-	-	-	-	18,399	10,764	18,399	10,764
Stormwater drainage		-	-	-	-	67,700	70,007	67,700	70,007
Water supply network		-	-	-	-	171,905	163,541	171,905	163,541
Sewerage network		-	-	-	-	136,292	125,826	136,292	125,826
Other open space/recreational assets		-	-	-	-	19,867	18,645	19,867	18,645
Other		-	-	-	-	8,909	8,716	8,909	8,716
<b>Total infrastructure, property, plant and equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>992,653</b>	<b>913,640</b>	<b>992,653</b>	<b>913,640</b>
<b>Non-recurring fair value measurements</b>									
<b>Intangible Assets</b>									
Water Entitlements	C1-7	14,154	14,586	-	-	-	-	14,154	14,586
<b>Total Intangible Assets</b>		<b>14,154</b>	<b>14,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,154</b>	<b>14,586</b>

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Page 56 of 92

## 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

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Page 57 of 92

## 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 2024.

#### 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 2024 year inline with value increases issued by the NSW Valuer General for 2023 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

continued on next page ...

Page 58 of 92

## 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 2024.

### 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

### 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.

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Page 59 of 92

## 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 2024.

### 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 2024.

### 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

continued on next page ...

Page 60 of 92

## 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 2024.

### 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

The valuations were undertaken by Australian Pacific Valuers.

### When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2024.

### How was it valued

The 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:

continued on next page ...

Page 61 of 92



## E2-1 Fair value measurement (continued)

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

The valuations were undertaken by Australian Pacific Valuers.

### When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2024.

### How was it valued

The 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

### Changes in valuation methodology

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

continued on next page ...

Page 62 of 92

## E2-1 Fair value measurement (continued)

### 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

The valuations were undertaken by Australian Pacific Valuers.

#### When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2024.

#### How was it valued

The 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

The valuations were undertaken by Australian Pacific Valuers.

#### When was it valued

A comprehensive valuation using the cost approach undertaken for this asset class at 30 June 2024.

#### How was it valued

The 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

continued on next page ...

Page 63 of 92

## E2-1 Fair value measurement (continued)

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 2024.

### 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.

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Page 64 of 92

## E2-1 Fair value measurement (continued)

### 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 2024.

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

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Page 65 of 92

## E2-1 Fair value measurement (continued)

### 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.

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**

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Page 66 of 92

## E2-1 Fair value measurement (continued)

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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.

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Page 67 of 92

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	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>11,340</b>	9,665	<b>2,128</b>	1,733	<b>3,020</b>	1,791	<b>26,863</b>	20,536
<b>Total gains or losses for the period</b>								
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	–	–	<b>490</b>	6,462
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	–	–	–	–	–	(135)
Purchases (Gross Book Value)	<b>3,376</b>	4,018	<b>282</b>	666	<b>308</b>	1,356	<b>97</b>	–
Disposals (Written Down Value)	<b>(825)</b>	(877)	–	–	–	–	<b>(91)</b>	–
Depreciation and impairment	<b>(1,485)</b>	(1,466)	<b>(314)</b>	(271)	<b>(185)</b>	(127)	–	–
<b>Closing balance</b>	<b>12,406</b>	11,340	<b>2,096</b>	2,128	<b>3,143</b>	3,020	<b>27,359</b>	26,863

\$ '000	Community Land		Buildings		Other structures		Roads	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>15,623</b>	12,045	<b>102,970</b>	84,283	<b>32,062</b>	18,458	<b>317,999</b>	298,813
<b>Total gains or losses for the period</b>								
Recognised in other comprehensive income – revaluation surplus	<b>343</b>	3,578	<b>5,788</b>	6,985	<b>4,841</b>	1,893	<b>21,187</b>	15,800
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	<b>10</b>	172	<b>(10)</b>	–	–	–
Purchases (Gross Book Value)	–	–	<b>712</b>	13,162	<b>2,644</b>	12,197	<b>23,320</b>	16,126
Depreciation and impairment	–	–	<b>(2,022)</b>	(1,632)	<b>(797)</b>	(486)	<b>(4,964)</b>	(12,740)
<b>Closing balance</b>	<b>15,966</b>	15,623	<b>107,458</b>	102,970	<b>38,740</b>	32,062	<b>357,542</b>	317,999

\$ '000	Bridges		Footpaths		Stormwater drainage		Water supply network	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>4,136</b>	3,951	<b>10,764</b>	10,185	<b>70,007</b>	59,506	<b>163,541</b>	150,673
<b>Total gains or losses for the period</b>								
Recognised in other comprehensive income – revaluation surplus	<b>774</b>	223	<b>7,799</b>	359	<b>(5,149)</b>	9,090	<b>8,109</b>	11,390
<b>Other movements</b>								
Purchases (Gross Book Value)	–	–	<b>197</b>	553	<b>3,881</b>	2,328	<b>2,544</b>	3,565
Depreciation and impairment	<b>(39)</b>	(38)	<b>(361)</b>	(333)	<b>(1,039)</b>	(917)	<b>(2,289)</b>	(2,087)
<b>Closing balance</b>	<b>4,871</b>	4,136	<b>18,399</b>	10,764	<b>67,700</b>	70,007	<b>171,905</b>	163,541

\$ '000	Sewerage network		Open space/ recreational assets		Other assets		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>Opening balance</b>	<b>125,826</b>	117,246	<b>18,645</b>	17,741	<b>8,716</b>	8,208	<b>913,640</b>	814,834
Recognised in other comprehensive income – revaluation surplus	<b>12,076</b>	8,879	<b>1,055</b>	1,632	–	–	<b>57,313</b>	66,291
Transfers from/(to) another asset class	–	–	–	(2)	–	(172)	–	(137)

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Page 68 of 92

E2-1 Fair value measurement (continued)

\$ '000	Sewerage network		Open space/ recreational assets		Other assets		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Purchases (Gross Book Value)	513	1,661	1,015	–	869	1,292	39,758	56,924
Disposals (Written Down Value)	–	–	–	–	–	(18)	(916)	(895)
Depreciation and impairment	(2,123)	(1,960)	(848)	(726)	(676)	(594)	(17,142)	(23,377)
<b>Closing balance</b>	<b>136,292</b>	<b>125,826</b>	<b>19,867</b>	<b>18,645</b>	<b>8,909</b>	<b>8,716</b>	<b>992,653</b>	<b>913,640</b>

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.



## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### 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 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% 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 \$20.0 million per annum for 1 July 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liability as at 30 June 2023. It is estimated that there are **\$19,023.51** 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.

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Page 70 of 92

### 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 2024 was **\$70,785.50**. The last valuation of the Scheme was performed by the Actuary, Mr Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is **\$57,969.39**.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

\* 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	3.5% for FY 23/24 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 2024.

Council's additional lump sum contribution per annum is around **0.19%** of the total additional sum contribution for all Pooled Employers (\$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.

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Page 71 of 92

### E3-1 Contingencies (continued)

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

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

#### (iv) Other guarantees

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

### 2. Other

#### (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	2024	2023
<b>Compensation:</b>		
Short-term benefits	1,848	1,872
Post-employment benefits	186	178
Other long-term benefits	32	41
Termination benefits	57	1
<b>Total</b>	<b>2,123</b>	<b>2,092</b>

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of 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					
<b>2024</b>					
Related Parties, which are Suppliers of Council, supplying goods and services	373	-	Contracts, purchase orders or tenders	-	-
<b>2023</b>					
Related Parties, which are Suppliers of Council, supplying goods and services	193	-	Contracts, purchase orders or tenders	-	-

**F1-2 Councillor and Mayoral fees and associated expenses**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
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	46
Councillors' fees	253	253
Other Councillors' expenses (including Mayor)	107	111
<b>Total</b>	<b>406</b>	<b>410</b>

**F2 Other relationships**

**F2-1 Audit fees**

**Auditors of the Council - NSW Auditor-General:**

<b>(i) Audit and other assurance services</b>		
Audit of financial statements	103	64
<b>Total fees payable to the NSW Auditor-General</b>	<b>103</b>	<b>64</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

\$ '000	2024	2023
<b>Net operating result from Income Statement</b>	<b>19,725</b>	27,317
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	17,663	15,575
(Gain) / loss on disposal of assets	(206)	(368)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	1,213	(2,549)
Increase / (decrease) in provision for impairment of receivables	(12)	(373)
(Increase) / decrease of inventories	769	(5,669)
(Increase) / decrease of other current assets	(99)	(196)
Increase / (decrease) in payables	(458)	(1,263)
Increase / (decrease) in other accrued expenses payable	146	110
Increase / (decrease) in other liabilities	2,812	275
Increase / (decrease) in contract liabilities	(1,545)	(1,210)
Increase / (decrease) in employee benefit provision	(284)	354
Increase / (decrease) in other provisions	538	1
<b>Net cash flows from operating activities</b>	<b>40,262</b>	32,004

### G2-1 Commitments

#### Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Hanwood Sports Oval Upgrade	406	–
Concrete Remediation Services for GWTP Stage 1 & GWRP	–	354
Hanwood Stormwater Pump & Levee	832	2,131
Kooyoo Street Stage 2	–	825
Plant and equipment	1,660	1,326
Street Lighting Thorne Rd & Walla Ave	–	11
Sewerage and water infrastructure	911	–
Yambil Street Upgrade (Stage 3 & 4)	1,941	1,295
<b>Total commitments</b>	<b>5,750</b>	5,942
<b>These expenditures are payable as follows:</b>		
Within the next year	5,750	3,811
Later than one year and not later than 5 years	–	2,131
<b>Total payable</b>	<b>5,750</b>	5,942

### G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

## G4 Changes from prior year statements

### G4-1 Correction of errors

#### Nature of prior period error

In regard to the Griffin Green Housing Project (Townhouses), Griffith City Council progressively incurred expenditure of \$4.969M on development costs over the 3 years prior to 30 June 2024 that was expensed but should have been recognised as an Inventory Asset – Real Estate Held for Resale. The accumulated value at balance date in prior years are as follows:

30 June 2021 \$108,929  
30 June 2022 \$762,410  
30 June 2023 \$4,097,366

In the year ended 30 June 2023, Council purchased land associated with the development at a cost of \$765,000. This was incorrectly treated as an infrastructure asset (Infrastructure, Property, Plant & Equipment – Work in Progress) and disclosed in Note C1-6 rather than an Inventory asset. This has been adjusted by changing the prior period comparative balances in Notes C1-5 and C1-6. There is no impact on Equity from this correction.

Council has in prior years recognised grant and contribution income associated with this project as follows:

Year	Description	Income Amount\$	Receivable Amount \$
2021/22	Contribution - Argyle	81,967	81,967
2021/22	Operating Grant - BBRF	335,727	Nil
2022/23	Contribution - Argyle	1,100,535	417,502
2022/23	Operating Grant - BBRF	2,234,421	1,399,846

The accounting treatment of these amounts has been reviewed and are restated in the table below in order to comply with the relevant accounting standard reflecting the performance obligations at 30 June 2023 as defined in the funding agreements with the Commonwealth (Building Better Regions Fund) and Argyle Community Housing as follows:

	Description	Income Amount\$	Receivable Amount \$	Contract Liability
30/6/2023	Contribution - Argyle	Nil	Nil	Nil
30/6/2023	Operating Grant - BBRF	335,727	Nil	Nil
30/6/2023	Contribution - Argyle	Nil	Nil	\$765,000
30/6/2023	Operating Grant - BBRF	2,570,147	1,399,846	Nil

The errors identified above have been corrected by restating the balances at 30 June 2023 and taking the adjustment through to accumulated surplus at that date on grounds of materiality.

Council has previously disclosed Managed Funds as cash and cash equivalents. An amount of \$11,606,000 relating to Managed Funds in 2023 has now been reinstated from cash and cash equivalents to investments in 2023. An amount of

continued on next page ...

Page 76 of 92

## G4-1 Correction of errors (continued)

\$28,501,000 relating to Managed Funds in 2022 has now been reinstated from cash and cash equivalents to investments in 2022.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

## Changes to the opening Statement of Financial Position at 1 July 2022

## Statement of Financial Position

\$ '000	Original Balance 1 July, 2022	Impact Increase/ (decrease)	Restated Balance 1 July, 2022
Cash and cash equivalents	53,058	(28,501)	24,557
Investments	20,140	28,501	48,641
<b>Total current assets</b>	<b>73,198</b>	<b>–</b>	<b>73,198</b>

## Adjustments to the comparative figures for the year ended 30 June 2023

## Statement of Financial Position

\$ '000	Original Balance 30 June, 2023	Impact Increase/ (decrease)	Restated Balance 30 June, 2023
Cash and cash equivalents	39,653	(11,606)	28,047
Investments	16,563	11,606	28,169
Receivables	13,584	(417)	13,167
Inventories	–	5,734	5,734
IPPE	933,393	(765)	932,628
Contract liabilities	7,655	765	8,420
Accumulated Surplus	504,071	3,787	507,858

## Income Statement

\$ '000	Original Balance 30 June, 2023	Impact Increase/ (decrease)	Restated Balance 30 June, 2023
Grants and contributions provided for operating purposes	16,726	(765)	15,961
<b>Total income from continuing operations</b>	<b>93,369</b>	<b>(765)</b>	<b>92,604</b>
Materials and services	25,455	(4,552)	20,903
<b>Total expenses from continuing operations</b>	<b>69,839</b>	<b>(4,552)</b>	<b>65,287</b>
<b>Net operating result for the year</b>	<b>23,530</b>	<b>3,787</b>	<b>27,317</b>

## Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2023	Impact Increase/ (decrease)	Restated Balance 30 June, 2023
<b>Net operating result for the year</b>	<b>23,530</b>	<b>3,787</b>	<b>27,317</b>
<b>Total comprehensive income for the year</b>	<b>81,516</b>	<b>3,787</b>	<b>85,303</b>



## G5 Statement of developer contributions

## G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2024
		Cash	Non-cash	Land			
Traffic facilities	113	-	-	5	-	118	
Parking	(35)	-	-	-	-	(35)	
Open space	291	-	-	13	-	305	
Community facilities	97	-	-	4	-	101	
<b>S7.11 contributions – under a plan</b>	<b>466</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>489</b>	
<b>S7.12 levies – under a plan</b>	<b>3,696</b>	<b>1,025</b>	<b>-</b>	<b>177</b>	<b>-</b>	<b>4,898</b>	
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>4,162</b>	<b>1,025</b>	<b>-</b>	<b>199</b>	<b>-</b>	<b>5,387</b>	
S7.11 not under plans	7	-	-	1	-	8	
S64 contributions	14,740	2,612	-	707	(178)	17,881	
<b>Total contributions</b>	<b>18,909</b>	<b>3,637</b>	<b>-</b>	<b>907</b>	<b>(178)</b>	<b>23,276</b>	

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Held as restricted asset at 30 June 2024
		Cash	Non-cash	Land			
<b>CONTRIBUTION PLAN – CAR PARKING</b>							
Parking	(35)	-	-	-	-	(35)	
<b>Total</b>	<b>(35)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35)</b>	
<b>CONTRIBUTION PLAN – OPEN SPACE</b>							
Open space	224	-	-	10	-	234	
<b>Total</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>234</b>	
<b>CONTRIBUTION PLAN – COMMUNITY FACILITIES</b>							
Community facilities	97	-	-	4	-	101	
<b>Total</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>101</b>	
<b>CONTRIBUTION PLAN – NEIGHBOURHOOD PARKS</b>							
Open space	67	-	-	3	-	71	
<b>Total</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>71</b>	
<b>CONTRIBUTION PLAN – TRAFFIC MANAGEMENT</b>							
Traffic facilities	113	-	-	5	-	118	
<b>Total</b>	<b>113</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>118</b>	

S7.12 Levies – under a plan

<b>Sec 94A from 01-07-10</b>						
Sec 94A from 01-07-10	3,696	1,025	-	177	-	4,898
<b>Total</b>	<b>3,696</b>	<b>1,025</b>	<b>-</b>	<b>177</b>	<b>-</b>	<b>4,898</b>

G5-3 Contributions not under plans

<b>CONTRIBUTIONS NOT UNDER A PLAN</b>							
Open space	7	-	-	1	-	8	
<b>Total</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>8</b>	

G5-4 S64 contributions

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

	Amounts	Indicator	Indicator Restated 2023	Benchmark
\$ '000	2024	2024		
<b>1. Operating performance ratio</b>				
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	396	0.50%	10.90%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	78,465			
<b>2. Own source operating revenue ratio</b>				
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	62,950	64.50%	62.10%	> 60.00%
Total continuing operating revenue <sup>1</sup>	97,594			
<b>3. Unrestricted current ratio</b>				
Current assets less all external restrictions	19,924	1.34x	1.16x	> 1.50x
Current liabilities less specific purpose liabilities	14,834			
* Restated unrestricted current ratio for 2023 no longer includes Water Entitlements (intangible asset) as a current asset. Indicator has decreased from previously stated 2.24x to 1.16x				
<b>4. Debt service cover ratio</b>				
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	19,106	4.51x	6.36x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	4,240			
<b>5. Rates and annual charges outstanding percentage</b>				
Rates and annual charges outstanding	4,021	9.71%	8.34%	< 10.00%
Rates and annual charges collectable	41,405			
<b>6. Cash expense cover ratio</b>				
Current year's cash and cash equivalents plus all term deposits	60,527	10.58 months	10.11 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	5,722			

(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.

## G6-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2024	Restated 2023	2024	2023	2024	2023	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(9.08)%</b>	10.03%	<b>16.81%</b>	3.19%	<b>24.73%</b>	22.72%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>54.20%</b>	52.65%	<b>88.37%</b>	86.54%	<b>91.89%</b>	91.21%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>1.34x</b>	1.16x	<b>769.30x</b>	697.42x	<b>16.52x</b>	13.21x	> 1.50x
Current liabilities less specific purpose liabilities							
* Restated General Indicators unrestricted current ratio for 2023 no longer includes Water Entitlements (intangible asset) as a current asset. General Indicator has decreased from previously stated 2.24x to 1.16x							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>3.83x</b>	9.24x	<b>150.47x</b>	84.19x	<b>2.93x</b>	2.61x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>2.97%</b>	2.33%	<b>21.79%</b>	20.91%	<b>21.00%</b>	17.85%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>9.06 months</b>	9.43 months	<b>16.28 months</b>	13.21 months	<b>14.12 months</b>	11.08 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G6-1 above.

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

**End of the audited financial statements**

## H Additional Council disclosures (unaudited)

### H1-1 Council information and contact details

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**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](mailto:admin@griffith.nsw.gov.au)

**Officers**

**General Manager**  
Brett Stonestreet

**Responsible Accounting Officer**

Max Turner

**Public Officer**

Shireen Donaldson

**Auditors**

Audit Office NSW  
15/1 Margaret Street  
Sydney NSW 2000

**Elected members**

**Mayor**

Doug Curran

**Councillors**

Cr Glen Andreatza  
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

#### 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

#### Basis for Opinion

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

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

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

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

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

- precluding the Auditor-General from providing non-audit services.

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2024 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 comprises:

- Annual Report 2023/24 (including an unaudited 2023/24 Financial Summary, an unaudited Summary of Operating Expenses and an unaudited Section 5: Statutory Reporting)
- Note H Additional Council disclosures (unaudited)
- Special Purpose Financial Statements
- 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.

The unaudited financial information within the Annual Report 2023/24 (including the unaudited 2023/24 Financial Summary, unaudited Summary of Operating Expenses and unaudited Section 5: Statutory Reporting) is materially inconsistent with the information presented in the audited financial statements.

I have no other matters to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.



Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

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

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



Nicky Rajani  
Delegate of the Auditor-General for New South Wales

13 February 2025  
SYDNEY



Cr Doug Curran  
Mayor  
Griffith City Council  
PO BOX 485  
GRIFFITH NSW 2680

Contact: Nicky Rajani  
Phone no: 0403 743 080  
Our ref: [R008-2124742775-11622](#)

13 February 2025

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2024  
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 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Operating result

	2024	2023*	Variance
	\$m	\$m	%
Rates and annual charges revenue	37.9	35.9	↑ 5.6
Grants and contributions revenue	34.6	35.0	↓ 1.1
Operating result from continuing operations	19.7	27.3	↓ 27.8
Net operating result before capital grants and contributions	0.6	8.3	↓ 92.8

\* The 2023 comparatives have been restated to correct a prior period error. Note G4-1 of the financial statements provides details of the prior period error.

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GPO Box 12, Sydney NSW 2001 | t 02 9275 7101 | mail@audit.nsw.gov.au | audit.nsw.gov.au

Page 87 of 92

Rates and annual charges revenue (\$37.9 million) increased by \$2 million (5.6 per cent) in 2023–24 primarily due to the rate peg increase of 3.7 per cent.

There was an immaterial reduction of \$0.4 million (1.1 per cent) in Grants and contributions revenue (\$34.6 million) in 2023–24.

Council's operating result from continuing operations (\$19.7 million including depreciation, amortisation and impairment expense of \$17.7 million) was \$7.6 million lower than the 2022–23 result. This was primarily due to the write-down of inventory of real estate asset for resale of \$6.5 million during 2023-24.

The net operating result before capital grants and contributions (\$0.6 million) was \$7.7 million lower than the 2022–23 result and is primarily driven by the write-down of inventory of real estate asset for resale of \$6.5 million during 2023-24.

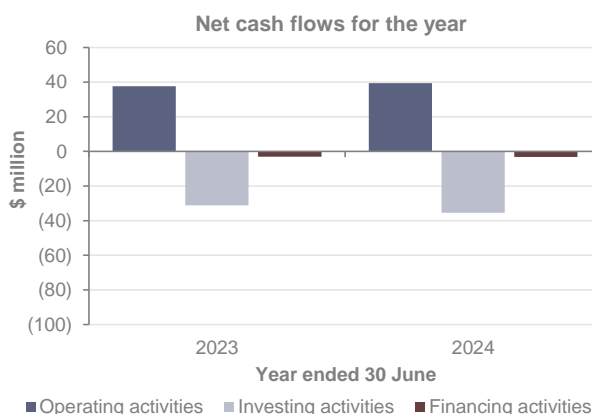
## STATEMENT OF CASH FLOWS

The 2023 comparative balances of Cash and cash equivalent and Investments have been restated to correct a prior period error. Note G4-1 of the financial statements provides details of the prior period error.

Net cash inflows from operating activities increased by \$8.3 million as growth in revenue receipts was higher than the growth in payments.

Net cash outflows from investing activities increased by \$10.7 million due to the net increase in acquisition of investments and term deposits.

There was an immaterial increase of \$0.2 million in the net cash outflows from financing activities.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>81.5</b>	<b>75.3</b>	Externally restricted balances comprise mainly of developer contributions, water and sewer funds.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by Council policies or decisions, which are subject to change.
• External restrictions	72.9	65.9	
• Internal allocations	8.4	9.2	

**Debt**

At 30 June 2024, Council had:

- \$30.0 million of borrowings (\$33.2 million as at 30 June 2023), which is secured over the general rating income of the Council. Council repaid \$3.1 million of borrowings in 2023-24 (\$3.0 million in 2022-23).
- \$1.0 million in approved overdraft facility with Nil drawn down.
- \$0.10 million in credit card facility with \$0.05 million used.

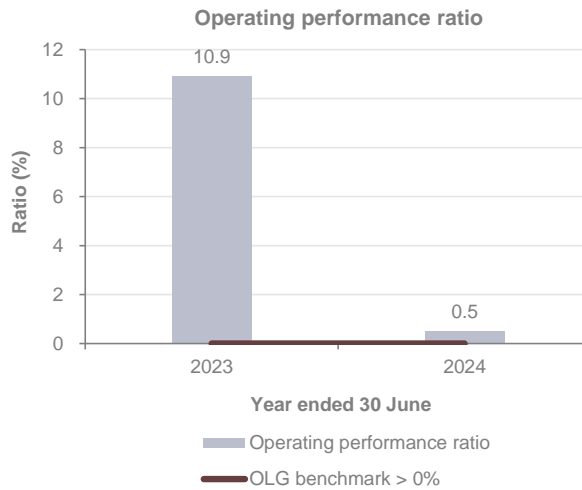
**PERFORMANCE**

**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, Housing and Infrastructure.

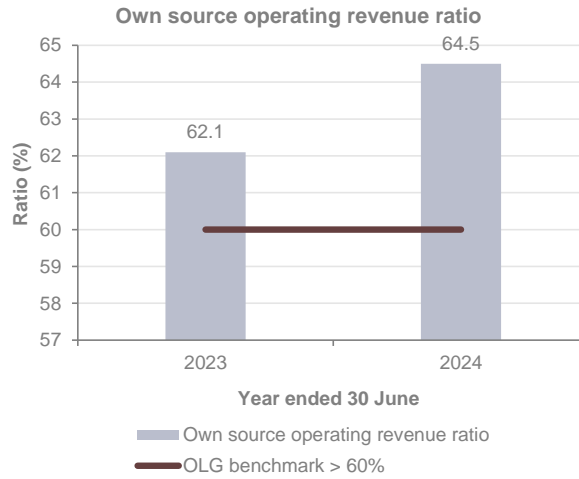
**Operating performance ratio**

Council met the benchmark for the current reporting period.  
 The 2023 ratio was restated to correct a prior period error.  
 The 'operating performance ratio' measures how well Council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



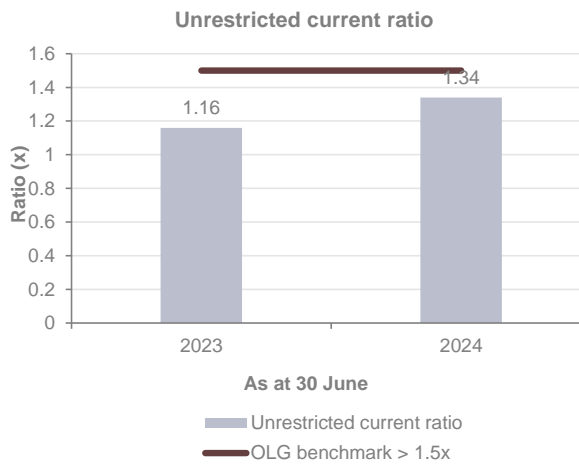
**Own source operating revenue ratio**

Council exceeded the benchmark for the current reporting period.  
 The 2023 ratio was restated to correct a prior period error.  
 The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



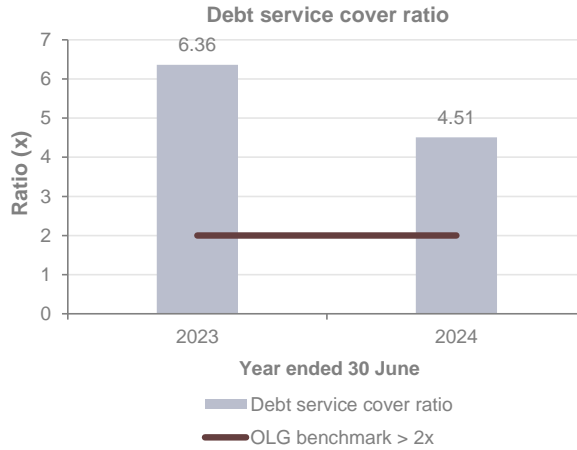
**Unrestricted current ratio**

Council did not meet the benchmark for the current reporting period.  
 The 2023 ratio was restated to correct a prior period error.  
 The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



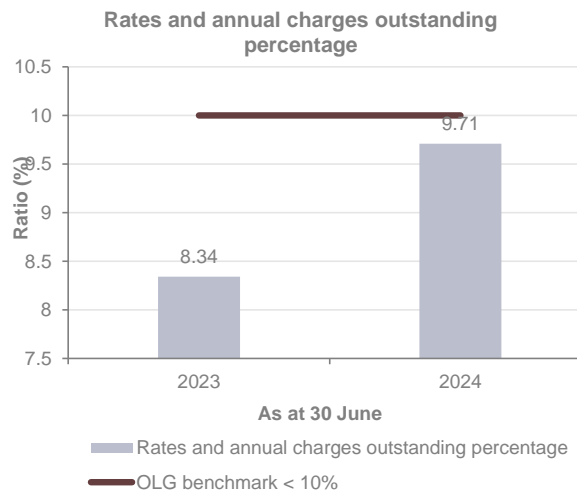
**Debt service cover ratio**

Council exceeded the benchmark for the current reporting period.  
 The 2023 ratio was restated to correct a prior period error.  
 The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



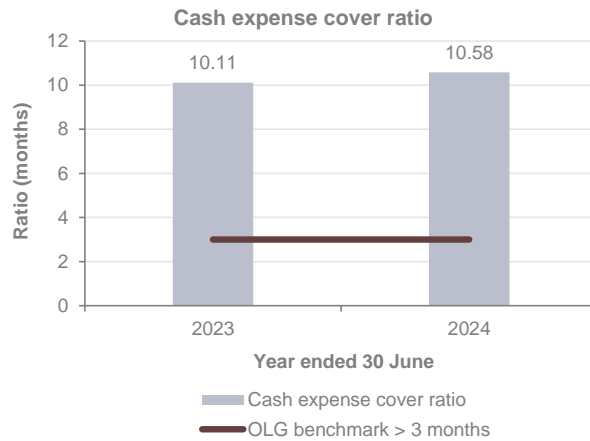
**Rates and annual charges outstanding percentage**

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



**Cash expense cover ratio**

Council exceeded the benchmark for the current reporting period.  
 The 2023 ratio was restated to correct a prior period error.  
 This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



**Infrastructure, property, plant and equipment renewals**

Council renewed \$18.1 million of infrastructure, property, plant and equipment during the 2023-24 financial year compared to \$23.4 million in the 2022-23 financial year. This was mainly spent on roads and plant and equipment.

**OTHER MATTERS**

**Legislative compliance**

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

Nicky Rajani  
 Delegate of the Auditor-General for New South Wales

# Griffith City Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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## Griffith City Council

## Special Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
<b>Note – Material accounting policy information</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>11</b>

**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 2024

### 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 Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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 11 February 2025.



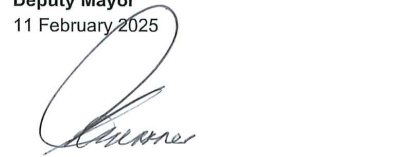
Doug Curran  
Mayor  
11 February 2025



Anne Napoli  
Deputy Mayor  
11 February 2025



Brett Stonestreet  
General Manager  
11 February 2025



Max Turner  
Responsible Accounting Officer  
11 February 2025

Griffith City Council | Income Statement of water supply business activity | for the year ended 30 June 2024

**Griffith City Council**

**Income Statement of water supply business activity**

for the year ended 30 June 2024

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>Income from continuing operations</b>		
Access charges	2,240	2,146
User charges	9,227	7,438
Fees	325	305
Interest and investment income	1,249	693
Grants and contributions provided for operating purposes	56	67
Net gain from the disposal of assets	15	80
Other income	231	69
<b>Total income from continuing operations</b>	<b>13,343</b>	<b>10,798</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,576	2,783
Materials and services	5,952	5,321
Depreciation, amortisation and impairment	2,572	2,352
Calculated taxation equivalents	98	92
<b>Total expenses from continuing operations</b>	<b>11,198</b>	<b>10,548</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>2,145</b>	<b>250</b>
Grants and contributions provided for capital purposes	1,693	1,590
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>3,838</b>	<b>1,840</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>3,838</b>	<b>1,840</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(536)	(63)
<b>Surplus (deficit) after tax</b>	<b>3,302</b>	<b>1,777</b>
<b>Plus accumulated surplus</b>	<b>99,305</b>	<b>97,454</b>
– Taxation equivalent payments	18	11
<b>Less:</b>		
– Corporate taxation equivalent	536	63
<b>Plus adjustments for amounts unpaid:</b>		
<b>Closing accumulated surplus</b>	<b>103,161</b>	<b>99,305</b>
<b>Return on capital %</b>	<b>1.2%</b>	<b>0.1%</b>
<b>Subsidy from Council</b>	<b>5,570</b>	<b>6,652</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	3,302	1,778
Less: capital grants and contributions (excluding developer contributions)	(1,693)	(1,590)
<b>Surplus for dividend calculation purposes</b>	<b>1,609</b>	<b>188</b>
<b>Potential dividend calculated from surplus</b>	<b>804</b>	<b>94</b>

Griffith City Council | Income Statement of sewerage business activity | for the year ended 30 June 2024

## Griffith City Council

## Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
<b>Income from continuing operations</b>		
Access charges	10,104	9,596
User charges	1,061	860
Liquid trade waste charges	28	18
Fees	25	1
Interest and investment income	714	261
Grants and contributions provided for operating purposes	51	62
Net gain from the disposal of assets	23	41
Other income	28	25
<b>Total income from continuing operations</b>	<b>12,034</b>	<b>10,864</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,010	1,863
Borrowing costs	677	739
Materials and services	4,079	3,689
Depreciation, amortisation and impairment	2,292	2,107
Calculated taxation equivalents	126	104
Other expenses	-	7
<b>Total expenses from continuing operations</b>	<b>9,184</b>	<b>8,509</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>2,850</b>	<b>2,355</b>
Grants and contributions provided for capital purposes	1,007	975
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>3,857</b>	<b>3,330</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>3,857</b>	<b>3,330</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(713)	(589)
<b>Surplus (deficit) after tax</b>	<b>3,144</b>	<b>2,741</b>
<b>Plus accumulated surplus</b>	<b>79,319</b>	<b>75,946</b>
<b>Plus adjustments for amounts unpaid:</b>		
- Taxation equivalent payments	60	43
- Corporate taxation equivalent	713	589
<b>Closing accumulated surplus</b>	<b>83,236</b>	<b>79,319</b>
<b>Return on capital %</b>	<b>2.4%</b>	<b>2.3%</b>
<b>Subsidy from Council</b>	<b>2,708</b>	<b>2,293</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	3,145	2,741
Less: capital grants and contributions (excluding developer contributions)	(1,007)	(975)
<b>Surplus for dividend calculation purposes</b>	<b>2,138</b>	<b>1,766</b>
<b>Potential dividend calculated from surplus</b>	<b>1,069</b>	<b>883</b>

Griffith City Council | Statement of Financial Position of water supply business activity | as at 30 June 2024

## Griffith City Council

## Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023 Restated
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	11,746	8,922
Investments	20,238	17,481
Receivables	3,750	3,173
Inventories	423	413
<b>Total current assets</b>	<b>36,157</b>	<b>29,989</b>
<b>Non-current assets</b>		
Investments	3,000	4,770
Infrastructure, property, plant and equipment	179,424	171,698
<b>Total non-current assets</b>	<b>182,424</b>	<b>176,468</b>
<b>Total assets</b>	<b>218,581</b>	<b>206,457</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	15	11
Borrowings	32	32
<b>Total current liabilities</b>	<b>47</b>	<b>43</b>
<b>Non-current liabilities</b>		
Borrowings	203	236
<b>Total non-current liabilities</b>	<b>203</b>	<b>236</b>
<b>Total liabilities</b>	<b>250</b>	<b>279</b>
<b>Net assets</b>	<b>218,331</b>	<b>206,178</b>
<b>EQUITY</b>		
Accumulated surplus	103,161	99,305
Revaluation reserves	115,170	106,872
<b>Total equity</b>	<b>218,331</b>	<b>206,177</b>

Griffith City Council | Statement of Financial Position of sewerage business activity | as at 30 June 2024

## Griffith City Council

## Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023 Restated
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	9,706	7,003
Investments	10,796	8,463
Receivables	3,003	2,426
<b>Total current assets</b>	<b>23,505</b>	<b>17,892</b>
<b>Non-current assets</b>		
Investments	3,000	4,770
Infrastructure, property, plant and equipment	145,004	133,998
<b>Total non-current assets</b>	<b>148,004</b>	<b>138,768</b>
<b>Total assets</b>	<b>171,509</b>	<b>156,660</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	1,423	1,354
<b>Total current liabilities</b>	<b>1,423</b>	<b>1,354</b>
<b>Non-current liabilities</b>		
Borrowings	11,065	12,487
<b>Total non-current liabilities</b>	<b>11,065</b>	<b>12,487</b>
<b>Total liabilities</b>	<b>12,488</b>	<b>13,841</b>
<b>Net assets</b>	<b>159,021</b>	<b>142,819</b>
<b>EQUITY</b>		
Accumulated surplus	83,236	79,319
Revaluation reserves	75,785	63,500
<b>Total equity</b>	<b>159,021</b>	<b>142,819</b>

## Note – Material accounting policy information

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 (%)

continued on next page ...

Page 8 of 13

## Note – Material accounting policy information (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.

continued on next page ...

Page 9 of 13



Note – Material accounting policy information (continued)

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The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30 June 2024.

**(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 2024 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 the 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 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information 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 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (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 Material accounting policy information 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 2024 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 comprises:

- Annual Report 2023/24 (including an unaudited 2023/24 Financial Summary, an unaudited Summary of Operating Expenses and an unaudited Section 5: Statutory Reporting)
- general purpose financial statements
- 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.

The unaudited financial information within the Annual Report 2023/24 (including the unaudited 2023/24 Financial Summary and unaudited Summary of Operating Expenses) is materially inconsistent with the information presented in the audited financial statements.

I have no other matters 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 Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or

in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

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

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



Nicky Rajani  
Delegate of the Auditor-General for New South Wales

13 February 2025  
SYDNEY

# Griffith City Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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Griffith City Council

Special Schedules

for the year ended 30 June 2024

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Contents	Page
<b>Special Schedules:</b>	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

Griffith City Council | Permissible income for general rates | for the year ended 30 June 2024

## Griffith City Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	18,890	19,713
Plus or minus adjustments <sup>2</sup>	b	100	91
<b>Notional general income</b>	c = a + b	<b>18,990</b>	<b>19,804</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	10.50%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	703	2,080
<b>Sub-total</b>	g = (c + e + f)	<b>19,693</b>	<b>21,884</b>
Plus (or minus) last year's carry forward total	h	16	(5)
<b>Sub-total</b>	j = (h + i)	<b>16</b>	<b>(5)</b>
<b>Total permissible income</b>	k = g + j	<b>19,709</b>	<b>21,879</b>
Less notional general income yield	l	19,713	21,879
<b>Catch-up or (excess) result</b>	m = k - l	<b>(5)</b>	-
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>(5)</b>	-

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (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.

Griffith City Council | Permissible income for general rates | for the year ended 30 June 2024



## 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 2025.

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 2023–24 (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 2024 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 comprises:

- Annual Report 2023/24 (including an unaudited 2023/24 Financial Summary, an unaudited Summary of Operating Expenses and an unaudited Section 5: Statutory Reporting)
- general purpose financial statements
- special purpose financial statements
- Special Schedule 'Report on infrastructure assets as at 30 June 2024'.

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

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

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

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Schedule

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

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

### Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

Griffith City Council | Permissible income for general rates | for the year ended 30 June 2024

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.



Nicky Rajani  
Delegate of the Auditor-General for New South Wales

13 February 2025  
SYDNEY

Griffith City Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance <sup>(a)</sup> \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Buildings	10	10	250	885	107,458	134,432	15.0%	57.0%	28.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>10</b>	<b>10</b>	<b>250</b>	<b>885</b>	<b>107,458</b>	<b>134,432</b>	<b>15.0%</b>	<b>57.0%</b>	<b>28.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Other structures</b>	Other structures	–	376	50	25	38,740	43,699	17.0%	66.0%	14.0%	1.0%	2.0%
	<b>Sub-total</b>	<b>–</b>	<b>376</b>	<b>50</b>	<b>25</b>	<b>38,740</b>	<b>43,699</b>	<b>17.0%</b>	<b>66.0%</b>	<b>14.0%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Roads</b>	Roads	–	–	5,500	6,218	357,542	378,809	6.0%	82.0%	12.0%	0.0%	0.0%
	Bridges	–	–	1	1	4,871	6,962	0.0%	77.0%	23.0%	0.0%	0.0%
	Footpaths	674	674	20	55	18,399	25,415	0.0%	34.0%	50.0%	16.0%	0.0%
	<b>Sub-total</b>	<b>674</b>	<b>674</b>	<b>5,521</b>	<b>6,274</b>	<b>380,812</b>	<b>411,186</b>	<b>5.5%</b>	<b>78.9%</b>	<b>14.5%</b>	<b>1.0%</b>	<b>0.0%</b>
<b>Water supply network</b>	Water supply network	2,718	2,718	1,100	2,109	171,905	243,603	14.0%	25.0%	58.0%	2.0%	1.0%
	<b>Sub-total</b>	<b>2,718</b>	<b>2,718</b>	<b>1,100</b>	<b>2,109</b>	<b>171,905</b>	<b>243,603</b>	<b>14.0%</b>	<b>25.0%</b>	<b>58.0%</b>	<b>2.0%</b>	<b>1.0%</b>
<b>Sewerage network</b>	Sewerage network	5,434	5,434	630	435	136,292	209,368	12.0%	21.0%	60.0%	4.0%	3.0%
	<b>Sub-total</b>	<b>5,434</b>	<b>5,434</b>	<b>630</b>	<b>435</b>	<b>136,292</b>	<b>209,368</b>	<b>12.0%</b>	<b>21.0%</b>	<b>60.0%</b>	<b>4.0%</b>	<b>3.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	828	828	630	681	67,700	92,379	7.0%	40.0%	51.0%	0.0%	2.0%
	<b>Sub-total</b>	<b>828</b>	<b>828</b>	<b>630</b>	<b>681</b>	<b>67,700</b>	<b>92,379</b>	<b>7.0%</b>	<b>40.0%</b>	<b>51.0%</b>	<b>0.0%</b>	<b>2.0%</b>
<b>Open space / recreational assets</b>	Open space/recreational assets	809	809	150	212	19,867	29,680	3.0%	61.0%	32.0%	3.0%	1.0%
	<b>Sub-total</b>	<b>809</b>	<b>809</b>	<b>150</b>	<b>212</b>	<b>19,867</b>	<b>29,680</b>	<b>3.0%</b>	<b>61.0%</b>	<b>32.0%</b>	<b>3.0%</b>	<b>1.0%</b>
<b>Total – all assets</b>		<b>10,473</b>	<b>10,849</b>	<b>8,331</b>	<b>10,621</b>	<b>922,774</b>	<b>1,164,347</b>	<b>10.0%</b>	<b>50.7%</b>	<b>36.7%</b>	<b>1.6%</b>	<b>1.0%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Griffith City Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) \*

	Amounts	Indicator	Indicator Restated 2023	Benchmark
\$ '000	2024	2024		
<b>Buildings and infrastructure renewals ratio</b>				
Asset renewals <sup>1</sup>	22,224	153.46%	249.26%	> 100.00%
Depreciation, amortisation and impairment	14,482			
<b>Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard	10,473	1.15%	1.24%	< 2.00%
Net carrying amount of infrastructure assets	912,029			
<b>Asset maintenance ratio</b>				
Actual asset maintenance	10,621	127.49%	102.62%	> 100.00%
Required asset maintenance	8,331			
<b>Cost to bring assets to agreed service level</b>				
Estimated cost to bring assets to an agreed service level set by Council	10,849	0.93%	0.99%	
Gross replacement cost	1,164,347			

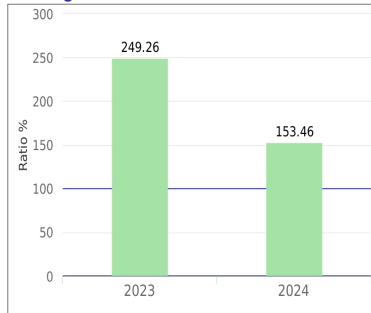
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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 2024

**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	
23/24 ratio	153.46%
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.	

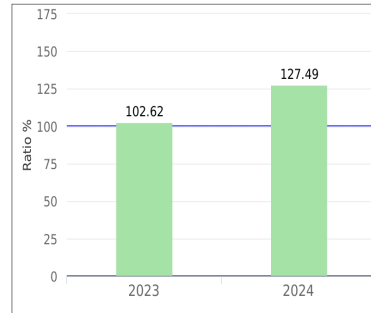
Benchmark: — > 100.00%

■ 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	
23/24 ratio	127.49%
Council continues to invest in maintaining its assets to ensure an infrastructure backlog does not occur.	

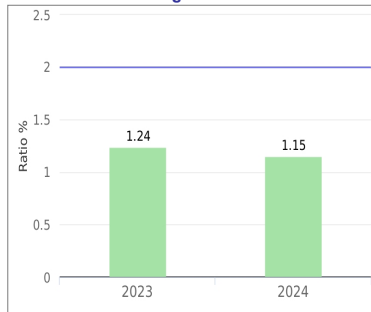
Benchmark: — > 100.00%

■ 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	
23/24 ratio	1.15%
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	
23/24 ratio	0.93%
Council has maintained a low ratio by maintaining its assets at acceptable level over the last several years.	

Griffith City Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>	<b>199.71%</b>	320.30%	<b>88.90%</b>	160.30%	<b>9.08%</b>	34.85%	> 100.00%
Depreciation, amortisation and impairment							
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard	<b>0.39%</b>	0.42%	<b>1.55%</b>	1.63%	<b>3.92%</b>	4.26%	< 2.00%
Net carrying amount of infrastructure assets							
<b>Asset maintenance ratio</b>							
Actual asset maintenance	<b>122.36%</b>	95.66%	<b>191.73%</b>	136.36%	<b>69.05%</b>	111.11%	> 100.00%
Required asset maintenance							
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council	<b>0.38%</b>	0.40%	<b>1.10%</b>	1.17%	<b>2.57%</b>	2.79%	
Gross replacement cost							

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

**(a) Report by Responsible Accounting Officer as at 31 December 2024**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2021:

It is my opinion that the Quarterly Budget Review Statement for Griffith City Council for the quarter ended 31/12/2024 indicates that Council's projected Consolidated financial position at 30/6/2025 will be satisfactory at year end, having regard to the revised projected estimates of income and expenditure and the original budgeted income and expenditure. However, it should be noted that whilst the Consolidated Operating result is forecasted to be in surplus, the performance of the General Fund is in significant deficit.

Council is carefully managing its cashflow in regards to Operating and Capital expenditure to ensure both external and internal reserves are cash backed. In addition, to provide an acceptable level of unrestricted funds in the future; particularly in the General Fund.

There is a commitment by all departments to keep carefully control expenditure to manage the cash and trading position to achieve an acceptable outcome by the end of the financial year.

**Signed:**

**date:** 10/02/2025

Max Turner  
Responsible Accounting Officer

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(b) Income and Expense Budget Review Statement (Fund Level) at 31 December 2024

	General Fund				Waste Fund				Water Fund				Sewer Fund				Consolidated Fund									
	Ord. Services Fund Original Budget	Previous Reviews	Current Review	Recommended Changes For Council Resolution	Revised Total to 30/06/25	Waste Fund Original Budget	Previous Reviews	Current Review	Recommended Changes For Council Resolution	Revised Total to 30/06/25	Water Fund Original Budget	Previous Reviews	Current Review	Recommended Changes For Council Resolution	Revised Total to 30/06/25	Sewer Fund Original Budget	Previous Reviews	Current Review	Recommended Changes For Council Resolution	Revised Total to 30/06/25	Total Original Budget	Budget After Consolidations 2024/2025	Total Reviews/ Recommended Changes For Council Resolution To 30/06/25	Total Revised Budget 30/06/25	Actual YTD	
<b>OPERATING REVENUES</b>																										
Rates & Annual Charges	20,176,891	4,050			20,180,941	6,371,332	40,000			6,411,332	2,236,464				2,236,464	10,124,361				10,124,361	38,909,048	38,909,048	44,050	38,953,098	31,887,028.88	
User Charges & Fees	7,280,122	17,702	(10,995)		7,286,829	1,951,540				1,951,540	10,300,280				10,300,280	833,600				833,600	20,365,542	20,365,542	6,707	20,372,249	6,407,814	
Interest	1,214,526				1,214,526	256,000				256,000	702,000	200,000	150,000		1,052,000	266,000		250,000		516,000	2,438,526	2,438,526	600,000	3,038,526	2,168,824	
Grants & Contributions for Operating Purposes	9,225,572	1,432,202	4,332		10,662,106	30,000				30,000	58,000				58,000	52,000				52,000	9,365,572	9,365,572	1,436,534	10,802,106	2,053,397	
Other Operating Revenues	1,427,232	100,071	218,335		1,745,638	200,000				200,000	171,901				171,901	22,404				22,404	1,821,537	1,821,537	318,406	2,139,943	1,606,220	
<b>TOTAL OPERATING REVENUE</b>	<b>39,324,343</b>	<b>1,554,025</b>	<b>211,672</b>		<b>41,090,040</b>	<b>8,808,872</b>	<b>40,000</b>			<b>8,848,872</b>	<b>13,468,645</b>	<b>200,000</b>	<b>150,000</b>		<b>13,818,645</b>	<b>11,298,365</b>		<b>250,000</b>		<b>11,548,365</b>	<b>72,900,225</b>	<b>72,900,225</b>	<b>2,405,697</b>	<b>75,305,922</b>	<b>44,123,284</b>	
<b>OPERATING EXPENDITURE</b>																										
Employee Costs	25,369,547	(194,215)	(113,080)		25,062,252	1,414,767				1,414,767	2,413,953		(2,252)		2,411,701	2,262,440		(2,252)		2,260,188	31,460,707	31,460,707	(311,799)	31,148,908	15,251,397	
Materials and Contracts	4,904,260	909,935	220,696		6,034,891	5,099,038				5,099,038	6,815,111	42,161			6,857,272	4,699,389				4,699,389	21,517,798	21,517,798	1,172,792	22,690,589	10,806,650	
Interest Charges	351,048				351,048						3,142				3,142	617,536				617,536	971,726	971,726		971,726	500,090	
Depreciation & Amortisation	11,967,664				11,967,664	1,053,870				1,053,870	2,573,140				2,573,140	2,264,822				2,264,822	17,879,496	17,879,496		17,879,496	9,866,000	
Other Operating Expenses	1,422,815	(2,833)	2,899		1,422,881																1,422,815	1,422,815	66	1,422,881	842,379	
<b>TOTAL OPERATING EXPEND.</b>	<b>44,015,334</b>	<b>712,887</b>	<b>110,515</b>		<b>44,838,736</b>	<b>7,567,675</b>				<b>7,567,675</b>	<b>11,805,346</b>	<b>42,161</b>	<b>(2,252)</b>		<b>11,845,255</b>	<b>9,864,187</b>		<b>(2,252)</b>		<b>9,861,935</b>	<b>73,252,542</b>	<b>73,252,542</b>	<b>861,059</b>	<b>74,113,601</b>	<b>37,266,516</b>	
<b>OPERATING RESULT BEFORE CAPITAL AMOUNTS</b>	<b>(4,690,991)</b>	<b>841,138</b>	<b>101,157</b>		<b>(3,748,696)</b>	<b>1,241,197</b>	<b>40,000</b>			<b>1,281,197</b>	<b>1,663,299</b>	<b>157,839</b>	<b>152,252</b>		<b>1,973,390</b>	<b>1,434,178</b>		<b>252,252</b>		<b>1,686,430</b>	<b>(352,317)</b>	<b>(352,317)</b>	<b>1,544,638</b>	<b>1,192,321</b>	<b>6,856,768</b>	
Grants & Contributions for Capital Purposes	8,887,025	4,997,665	150,416		14,035,106			0	(0)		456,500		6,091		462,591	352,000		0		352,000	9,695,525	9,695,525	5,154,172	14,849,697	6,034,065	
Net Gain/(Loss) on disposal of Assets.																										
<b>OPERATING RESULT BEFORE EXTRAORDINARY ITEMS</b>	<b>4,196,034</b>	<b>5,838,803</b>	<b>251,573</b>		<b>10,286,410</b>	<b>1,241,197</b>	<b>40,000</b>	<b>(0)</b>		<b>1,281,197</b>	<b>2,119,799</b>	<b>157,839</b>	<b>158,343</b>		<b>2,435,981</b>	<b>1,786,178</b>		<b>252,252</b>		<b>2,038,430</b>	<b>9,343,208</b>	<b>9,343,208</b>	<b>6,698,810</b>	<b>16,042,018</b>	<b>12,890,832</b>	
Extraordinary Items																										
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>4,196,034</b>	<b>5,838,803</b>	<b>251,573</b>		<b>10,286,410</b>	<b>1,241,197</b>	<b>40,000</b>	<b>(0)</b>		<b>1,281,197</b>	<b>2,119,799</b>	<b>157,839</b>	<b>158,343</b>		<b>2,435,981</b>	<b>1,786,178</b>		<b>252,252</b>		<b>2,038,430</b>	<b>9,343,208</b>	<b>9,343,208</b>	<b>6,698,810</b>	<b>16,042,018</b>	<b>12,890,832</b>	

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**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:15AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>GOVERNANCE</b>						
<b>Council Executive</b>						
Total Operating Income	(2,362,647)	(194,000)	(2,556,647)	(1,531,943)	(1,500,324)	31,619
Total Operating Expenditure	1,476,482	24,875	1,501,357	642,096	779,883	137,787
Total Discretionary Expenditure	(288,755)	0	(288,755)	197,266	355,626	158,360
<b>Total Council Executive</b>	<b>(1,174,920)</b>	<b>(169,125)</b>	<b>(1,344,045)</b>	<b>(692,581)</b>	<b>(364,815)</b>	<b>327,766</b>
<b>Council Chambers/Offices</b>						
Total Operating Income	(546,539)	0	(546,539)	(273,270)	(273,270)	0
Total Operating Expenditure	574,771	0	574,771	273,580	287,391	13,811
<b>Total Council Chambers/Offices</b>	<b>28,232</b>	<b>0</b>	<b>28,232</b>	<b>310</b>	<b>14,121</b>	<b>13,811</b>
<b>TOTAL GOVERNANCE</b>	<b>(1,146,688)</b>	<b>(169,125)</b>	<b>(1,315,813)</b>	<b>(692,271)</b>	<b>(350,694)</b>	<b>341,577</b>
<b>Administration/Secretarial</b>						
Total Operating Income	(1,761,962)	0	(1,761,962)	(882,546)	(880,980)	1,566
Total Operating Expenditure	1,949,872	0	1,949,872	945,757	976,970	31,213
<b>Total Administration/Secretarial</b>	<b>187,910</b>	<b>0</b>	<b>187,910</b>	<b>63,211</b>	<b>95,990</b>	<b>32,779</b>
<b>Finance</b>						
Total Operating Income	(2,059,512)	(50,767)	(2,110,279)	(1,089,302)	(1,080,523)	8,779
Total Operating Expenditure	2,256,803	(16,943)	2,239,860	1,104,453	1,170,978	66,525
<b>Total Finance</b>	<b>197,291</b>	<b>(67,710)</b>	<b>129,581</b>	<b>15,150</b>	<b>90,455</b>	<b>75,305</b>
<b>Human Resources</b>						
Total Operating Income	(2,746,437)	0	(2,746,437)	(1,418,695)	(1,373,220)	45,475
Total Operating Expenditure	2,857,381	30,170	2,887,551	1,730,334	1,459,099	(271,235)
<b>Total Human Resources</b>	<b>110,944</b>	<b>30,170</b>	<b>141,114</b>	<b>311,638</b>	<b>85,879</b>	<b>(225,759)</b>
<b>Information Technology</b>						
Total Operating Income	(1,974,514)	0	(1,974,514)	(991,080)	(987,264)	3,816

AUTHORITY

CL04 Attachment (c) Income & Expenses Budget Review Statement (Program Level) at 31 December 2024

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>ADMINISTRATION</b>						
<b>Information Technology</b>						
Total Operating Expenditure	1,995,321	0	1,995,321	1,345,157	1,352,532	7,375
<b>Total Information Technology</b>	<b>20,807</b>	<b>0</b>	<b>20,807</b>	<b>354,077</b>	<b>365,268</b>	<b>11,191</b>
<b>Central Supply Services</b>						
Total Operating Income	(345,572)	0	(345,572)	(170,756)	(172,782)	(2,026)
Total Operating Expenditure	366,571	0	366,571	162,814	183,286	20,472
<b>Total Central Supply Services</b>	<b>20,999</b>	<b>0</b>	<b>20,999</b>	<b>(7,942)</b>	<b>10,504</b>	<b>18,446</b>
<b>Customer Service Management</b>						
Total Operating Income	(780,568)	0	(780,568)	(390,282)	(390,282)	0
Total Operating Expenditure	935,706	0	935,706	400,913	470,330	69,417
Total Discretionary Expenditure	10,000	0	10,000	0	4,998	4,998
<b>Total Customer Service Management</b>	<b>165,138</b>	<b>0</b>	<b>165,138</b>	<b>10,631</b>	<b>85,046</b>	<b>74,415</b>
<b>Works Management</b>						
Total Operating Income	(1,455,582)	0	(1,455,582)	(748,871)	(727,794)	21,077
Total Operating Expenditure	1,629,007	0	1,629,007	813,777	819,454	5,677
<b>Total Works Management</b>	<b>173,425</b>	<b>0</b>	<b>173,425</b>	<b>64,906</b>	<b>91,660</b>	<b>26,754</b>
<b>Civil Infrastructure &amp; Asset Services</b>						
Total Operating Income	(636,925)	0	(636,925)	(318,442)	(318,462)	(20)
Total Operating Expenditure	649,072	0	649,072	251,523	354,412	102,889
Total Discretionary Expenditure	63,000	0	63,000	24,345	31,500	7,155
<b>Total Civil Infrastructure &amp; Asset Services</b>	<b>75,147</b>	<b>0</b>	<b>75,147</b>	<b>(42,574)</b>	<b>67,450</b>	<b>110,024</b>
<b>Fleet Management</b>						
Total Operating Income	(5,403,090)	(200,000)	(5,603,090)	(3,229,038)	(3,227,682)	1,356
Total Operating Expenditure	4,370,090	0	4,370,090	2,669,315	2,918,570	249,255

AUTHORITY

CL04 Attachment (c) Income & Expenses Budget Review Statement (Program Level) at 31 December 2024

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>ADMINISTRATION</b>						
<b>Fleet Management</b>						
Total Discretionary Income	0	0	0	(154)	0	154
<b>Total Fleet Management</b>	<b>(1,033,000)</b>	<b>(200,000)</b>	<b>(1,233,000)</b>	<b>(559,877)</b>	<b>(309,112)</b>	<b>250,765</b>
<b>TOTAL ADMINISTRATION</b>	<b>(81,339)</b>	<b>(237,540)</b>	<b>(318,879)</b>	<b>209,221</b>	<b>583,140</b>	<b>373,919</b>
<b>Fire Protection</b>						
Total Operating Income	(192,229)	0	(192,229)	(122,395)	(96,114)	26,281
Total Operating Expenditure	892,348	0	892,348	460,564	446,203	(14,361)
<b>Total Fire Protection</b>	<b>700,119</b>	<b>0</b>	<b>700,119</b>	<b>338,169</b>	<b>350,089</b>	<b>11,920</b>
<b>Animal Control</b>						
Total Operating Income	(62,783)	0	(62,783)	(28,640)	(31,398)	(2,758)
Total Operating Expenditure	438,228	(11,275)	426,953	245,294	207,844	(37,450)
<b>Total Animal Control</b>	<b>375,445</b>	<b>(11,275)</b>	<b>364,170</b>	<b>216,654</b>	<b>176,446</b>	<b>(40,208)</b>
<b>Ranger Services</b>						
Total Operating Income	(304,100)	(250,000)	(554,100)	(309,439)	(309,439)	0
Total Operating Expenditure	689,857	(79,652)	610,205	239,799	275,156	35,357
Total Discretionary Expenditure	0	83,152	83,152	82,590	83,152	562
<b>Total Ranger Services</b>	<b>385,757</b>	<b>(246,500)</b>	<b>139,257</b>	<b>12,949</b>	<b>48,869</b>	<b>35,920</b>
<b>State Emergency Services</b>						
Total Operating Expenditure	136,372	(71)	136,301	53,606	69,519	15,913
<b>Total State Emergency Services</b>	<b>136,372</b>	<b>(71)</b>	<b>136,301</b>	<b>53,606</b>	<b>69,519</b>	<b>15,913</b>
<b>TOTAL PUBLIC ORDER &amp; SAFETY</b>	<b>1,597,693</b>	<b>(257,846)</b>	<b>1,339,847</b>	<b>621,379</b>	<b>644,923</b>	<b>23,544</b>
<b>Health Services</b>						
Total Operating Income	(117,406)	0	(117,406)	(61,908)	(58,710)	3,198
Total Operating Expenditure	927,585	0	927,585	303,657	471,533	167,876
Total Discretionary Income	0	(5,661)	(5,661)	(5,661)	(5,661)	0

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>HEALTH</b>						
<b>Health Services</b>						
Total Discretionary Expenditure	12,360	5,661	18,021	1,225	11,841	10,616
<b>Total Health Services</b>	<b>822,539</b>	<b>0</b>	<b>822,539</b>	<b>237,314</b>	<b>419,003</b>	<b>181,689</b>
<b>Insect &amp; Vermin Control</b>						
Total Operating Expenditure	6,811	0	6,811	2,509	3,409	900
<b>Total Insect &amp; Vermin Control</b>	<b>6,811</b>	<b>0</b>	<b>6,811</b>	<b>2,509</b>	<b>3,409</b>	<b>900</b>
<b>Biosecurity Weeds</b>						
Total Operating Income	(126,675)	0	(126,675)	0	(63,336)	(63,336)
Total Operating Expenditure	374,933	0	374,933	155,260	188,981	33,721
Total Discretionary Income	0	(89,636)	(89,636)	(89,636)	(89,636)	0
Total Discretionary Expenditure	0	89,636	89,636	28,886	44,316	15,430
<b>Total Biosecurity Weeds</b>	<b>248,258</b>	<b>0</b>	<b>248,258</b>	<b>94,510</b>	<b>80,325</b>	<b>(14,185)</b>
<b>TOTAL HEALTH</b>	<b>1,077,608</b>	<b>0</b>	<b>1,077,608</b>	<b>334,333</b>	<b>502,737</b>	<b>168,404</b>
<b>Community Services Mang'T</b>						
Total Operating Expenditure	558,567	2,899	561,466	251,517	314,539	63,022
Total Discretionary Income	(3,803)	0	(3,803)	(9,922)	(1,902)	8,020
Total Discretionary Expenditure	11,782	0	11,782	5,000	8,390	3,390
<b>Total Community Services Mang'T</b>	<b>566,546</b>	<b>2,899</b>	<b>569,445</b>	<b>246,595</b>	<b>321,027</b>	<b>74,432</b>
<b>Senior Citizens Centre</b>						
Total Operating Income	(15,000)	0	(15,000)	(7,536)	(7,500)	36
Total Operating Expenditure	34,848	0	34,848	16,450	17,428	978
<b>Total Senior Citizens Centre</b>	<b>19,848</b>	<b>0</b>	<b>19,848</b>	<b>8,914</b>	<b>9,928</b>	<b>1,014</b>
<b>Other Community Services</b>						
Total Operating Income	(65,338)	0	(65,338)	(48,743)	(32,670)	16,073

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>COMMUNITY SERVICES &amp; EDUCATION</b>						
<b>Other Community Services</b>						
Total Operating Expenditure	233,497	0	233,497	100,819	130,896	30,077
Total Discretionary Income	0	0	0	(12,000)	0	12,000
<b>Total Other Community Services</b>	<b>168,159</b>	<b>0</b>	<b>168,159</b>	<b>40,076</b>	<b>98,226</b>	<b>58,150</b>
<b>Education</b>						
Total Operating Expenditure	88,719	0	88,719	44,262	44,364	102
<b>Total Education</b>	<b>88,719</b>	<b>0</b>	<b>88,719</b>	<b>44,262</b>	<b>44,364</b>	<b>102</b>
<b>TOTAL COMMUNITY SERVICES &amp; EDUCATION</b>	<b>843,272</b>	<b>2,899</b>	<b>846,171</b>	<b>339,847</b>	<b>473,545</b>	<b>133,698</b>
<b>Housing</b>						
Total Operating Income	(109,644)	0	(109,644)	(61,507)	(54,822)	6,685
Total Operating Expenditure	122,138	0	122,138	48,286	61,100	12,814
<b>Total Housing</b>	<b>12,494</b>	<b>0</b>	<b>12,494</b>	<b>(13,221)</b>	<b>6,278</b>	<b>19,499</b>
<b>Strategic Planning</b>						
Total Operating Income	(405,404)	169,870	(235,534)	(163,264)	(179,026)	(15,762)
Total Operating Expenditure	3,337,183	(122,586)	3,214,597	1,392,015	1,636,599	244,584
Total Discretionary Income	0	(367,142)	(367,142)	(343,908)	(343,908)	0
Total Discretionary Expenditure	198,275	326,308	524,583	267,708	322,598	54,890
<b>Total Strategic Planning</b>	<b>3,130,054</b>	<b>6,450</b>	<b>3,136,504</b>	<b>1,152,550</b>	<b>1,436,263</b>	<b>283,713</b>
<b>Development Approvals</b>						
Total Operating Income	(991,204)	0	(991,204)	(384,496)	(495,606)	(111,110)
Total Operating Expenditure	2,612,834	170,000	2,782,834	1,594,601	1,491,909	(102,692)
Total Discretionary Expenditure	0	0	0	(2,320)	0	2,320
<b>Total Development Approvals</b>	<b>1,621,630</b>	<b>170,000</b>	<b>1,791,630</b>	<b>1,207,785</b>	<b>996,303</b>	<b>(211,482)</b>
<b>Street &amp; Gutter Cleaning</b>						

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>HOUSING &amp; COMMUNITY AMENITIES</b>						
<b>Street &amp; Gutter Cleaning</b>						
Total Operating Income	(33,454)	0	(33,454)	(19,133)	(16,728)	2,405
Total Operating Expenditure	475,854	(4,050)	471,804	230,498	235,912	5,414
<b>Total Street &amp; Gutter Cleaning</b>	<b>442,400</b>	<b>(4,050)</b>	<b>438,350</b>	<b>211,365</b>	<b>219,184</b>	<b>7,819</b>
<b>Urban Stormwater Drainage</b>						
Total Operating Income	(245,668)	0	(245,668)	(225,968)	(122,838)	103,130
Total Operating Expenditure	1,442,760	0	1,442,760	627,194	722,472	95,278
Total Discretionary Income	0	(136,001)	(136,001)	0	0	0
Total Discretionary Expenditure	0	204,002	204,002	8,259	78,127	69,868
<b>Total Urban Stormwater Drainage</b>	<b>1,197,092</b>	<b>68,001</b>	<b>1,265,093</b>	<b>409,484</b>	<b>677,761</b>	<b>268,277</b>
<b>Public Cemeteries</b>						
Total Operating Income	(610,132)	0	(610,132)	(285,974)	(305,064)	(19,090)
Total Operating Expenditure	751,775	0	751,775	388,231	375,909	(12,322)
<b>Total Public Cemeteries</b>	<b>141,643</b>	<b>0</b>	<b>141,643</b>	<b>102,257</b>	<b>70,845</b>	<b>(31,412)</b>
<b>Public Conveniences</b>						
Total Operating Expenditure	317,475	0	317,475	154,624	158,747	4,123
<b>Total Public Conveniences</b>	<b>317,475</b>	<b>0</b>	<b>317,475</b>	<b>154,624</b>	<b>158,747</b>	<b>4,123</b>
<b>Domestic Waste Management</b>						
Total Operating Income	(5,170,303)	(40,000)	(5,210,303)	(5,217,068)	(5,166,053)	51,015
Total Operating Expenditure	3,115,731	0	3,115,731	1,534,638	1,557,865	23,227
<b>Total Domestic Waste Management</b>	<b>(2,054,572)</b>	<b>(40,000)</b>	<b>(2,094,572)</b>	<b>(3,682,430)</b>	<b>(3,608,188)</b>	<b>74,242</b>
<b>Other Waste Management</b>						
Total Operating Income	(1,301,040)	0	(1,301,040)	(1,246,621)	(1,233,142)	13,479
Total Operating Expenditure	1,314,671	0	1,314,671	650,948	657,335	6,387
<b>Total Other Waste Management</b>	<b>13,631</b>	<b>0</b>	<b>13,631</b>	<b>(595,672)</b>	<b>(575,807)</b>	<b>19,865</b>

AUTHORITY



**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>HOUSING &amp; COMMUNITY AMENITIES</b>						
<b>Waste Processing</b>						
Total Operating Income	(3,331,240)	0	(3,331,240)	(1,809,635)	(1,665,618)	144,017
Total Operating Expenditure	3,324,729	0	3,324,729	1,714,916	1,662,890	(52,026)
<b>Total Waste Processing</b>	<b>(6,511)</b>	<b>0</b>	<b>(6,511)</b>	<b>(94,718)</b>	<b>(2,728)</b>	<b>91,990</b>
<b>Waste Management Admin</b>						
Total Operating Income	(1,116,845)	0	(1,116,845)	(616,599)	(558,420)	58,179
Total Operating Expenditure	1,891,099	0	1,891,099	1,140,069	1,120,476	(19,593)
<b>Total Waste Management Admin</b>	<b>774,254</b>	<b>0</b>	<b>774,254</b>	<b>523,470</b>	<b>562,056</b>	<b>38,586</b>
<b>Other Sanitation &amp; Garbage</b>						
Total Operating Expenditure	32,000	0	32,000	1,794	15,999	14,205
<b>Total Other Sanitation &amp; Garbage</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>1,794</b>	<b>15,999</b>	<b>14,205</b>
<b>TOTAL HOUSING &amp; COMMUNITY AMENITIES</b>	<b>5,621,590</b>	<b>200,401</b>	<b>5,821,991</b>	<b>(622,713)</b>	<b>(43,287)</b>	<b>579,426</b>
<b>Potable Water Supplies</b>						
Total Operating Income	(13,850,746)	(350,000)	(14,200,746)	(3,599,071)	(3,543,283)	55,788
Total Operating Expenditure	12,330,871	(2,252)	12,328,619	5,688,426	6,272,057	583,631
Total Discretionary Expenditure	13,000	42,161	55,161	83,491	48,659	(34,832)
<b>Total Potable Water Supplies</b>	<b>(1,506,875)</b>	<b>(310,091)</b>	<b>(1,816,966)</b>	<b>2,172,846</b>	<b>2,777,433</b>	<b>604,587</b>
<b>Raw Water Supplies</b>						
Total Operating Income	(293,049)	0	(293,049)	(17,498)	(146,526)	(129,028)
Total Operating Expenditure	136,825	0	136,825	22,017	68,413	46,396
<b>Total Raw Water Supplies</b>	<b>(156,224)</b>	<b>0</b>	<b>(156,224)</b>	<b>4,519</b>	<b>(78,113)</b>	<b>(82,632)</b>
<b>Water Private Works</b>						
Total Operating Income	(1,000)	0	(1,000)	0	(498)	(498)
Total Operating Expenditure	800	0	800	0	402	402
<b>Total Water Private Works</b>	<b>(200)</b>	<b>0</b>	<b>(200)</b>	<b>0</b>	<b>(96)</b>	<b>(96)</b>

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>WATER SUPPLIES</b>						
<b>TOTAL WATER SUPPLIES</b>	(1,663,299)	(310,091)	(1,973,390)	2,177,365	2,699,224	521,859
<b>Sewer Supplies</b>						
Total Operating Income	(11,809,641)	(250,000)	(12,059,641)	(4,514,205)	(4,491,847)	22,358
Total Operating Expenditure	10,347,463	(2,252)	10,345,211	5,053,084	5,230,007	176,923
Total Discretionary Expenditure	28,000	0	28,000	24,322	13,998	(10,324)
<b>Total Sewer Supplies</b>	(1,434,178)	(252,252)	(1,686,430)	563,200	752,158	188,958
<b>TOTAL SEWER SERVICES</b>	(1,434,178)	(252,252)	(1,686,430)	563,200	752,158	188,958
<b>Library Services</b>						
Total Operating Income	(171,558)	(16,879)	(188,437)	(32,592)	(102,655)	(70,063)
Total Operating Expenditure	1,546,503	13,594	1,560,097	889,260	945,677	56,417
Total Discretionary Income	0	(3,589)	(3,589)	(4,044)	(3,589)	455
Total Discretionary Expenditure	0	3,589	3,589	2,222	3,589	1,367
<b>Total Library Services</b>	1,374,945	(3,285)	1,371,660	854,846	843,022	(11,824)
<b>Pioneer Park Museum</b>						
Total Operating Income	(109,494)	0	(109,494)	(69,509)	(54,750)	14,759
Total Operating Expenditure	808,139	0	808,139	362,195	407,058	44,863
<b>Total Pioneer Park Museum</b>	698,645	0	698,645	292,686	352,308	59,622
<b>Griffith Regional Art Gallery</b>						
Total Operating Income	(21,595)	(11,305)	(32,900)	(33,997)	(22,111)	11,886
Total Operating Expenditure	326,799	7,000	333,799	187,663	170,605	(17,058)
<b>Total Griffith Regional Art Gallery</b>	305,204	(4,305)	300,899	153,667	148,494	(5,173)
<b>Griffith Regional Theatre</b>						
Total Operating Income	(445,300)	12,600	(432,700)	(374,786)	(210,054)	164,732
Total Operating Expenditure	1,683,392	45,000	1,728,392	899,868	887,071	(12,797)

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>RECREATION &amp; CULTURE</b>						
<b>Griffith Regional Theatre</b>						
Total Discretionary Expenditure	15,300	0	15,300	1,993	7,650	5,657
<b>Total Griffith Regional Theatre</b>	<b>1,253,392</b>	<b>57,600</b>	<b>1,310,992</b>	<b>527,076</b>	<b>684,667</b>	<b>157,591</b>
<b>Aquatic Facilities</b>						
Total Operating Income	(1,552,710)	0	(1,552,710)	(888,504)	(776,358)	112,146
Total Operating Expenditure	3,596,935	70,000	3,666,935	1,831,924	1,839,895	7,971
<b>Total Aquatic Facilities</b>	<b>2,044,225</b>	<b>70,000</b>	<b>2,114,225</b>	<b>943,420</b>	<b>1,063,537</b>	<b>120,117</b>
<b>Sporting Grounds</b>						
Total Operating Income	(32,876)	0	(32,876)	(9,415)	(16,446)	(7,031)
Total Operating Expenditure	1,183,735	0	1,183,735	503,616	591,873	88,257
<b>Total Sporting Grounds</b>	<b>1,150,859</b>	<b>0</b>	<b>1,150,859</b>	<b>494,201</b>	<b>575,427</b>	<b>81,226</b>
<b>Passive Recreation</b>						
Total Operating Income	(40,448)	0	(40,448)	(52,921)	(20,232)	32,689
Total Operating Expenditure	4,934,756	0	4,934,756	2,420,886	2,468,518	47,632
Total Discretionary Expenditure	106,500	0	106,500	49,870	53,250	3,380
<b>Total Passive Recreation</b>	<b>5,000,808</b>	<b>0</b>	<b>5,000,808</b>	<b>2,417,835</b>	<b>2,501,536</b>	<b>83,701</b>
<b>Sports Stadium</b>						
Total Operating Income	(374,435)	25,360	(349,075)	(196,637)	(169,592)	27,045
Total Operating Expenditure	1,349,700	0	1,349,700	701,124	674,851	(26,273)
<b>Total Sports Stadium</b>	<b>975,265</b>	<b>25,360</b>	<b>1,000,625</b>	<b>504,487</b>	<b>505,259</b>	<b>772</b>
<b>Sporting Bodies Subsidies</b>						
Total Operating Expenditure	62,494	(2,833)	59,661	61,302	59,661	(1,641)
<b>Total Sporting Bodies Subsidies</b>	<b>62,494</b>	<b>(2,833)</b>	<b>59,661</b>	<b>61,302</b>	<b>59,661</b>	<b>(1,641)</b>
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>12,865,837</b>	<b>142,537</b>	<b>13,008,374</b>	<b>6,249,518</b>	<b>6,733,911</b>	<b>484,393</b>
<b>Quarry</b>						

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>MINING / MANUFACTURING &amp; CONSTRUCTION</b>						
<b>Quarry</b>						
Total Operating Income	(51,500)	0	(51,500)	0	(25,752)	(25,752)
Total Operating Expenditure	5,634	0	5,634	240	2,814	2,574
<b>Total Quarry</b>	<b>(45,866)</b>	<b>0</b>	<b>(45,866)</b>	<b>240</b>	<b>(22,938)</b>	<b>(23,178)</b>
<b>TOTAL MINING / MANUFACTURING &amp; CONSTRUCTION</b>	<b>(45,866)</b>	<b>0</b>	<b>(45,866)</b>	<b>240</b>	<b>(22,938)</b>	<b>(23,178)</b>
<b>Roads &amp; Bridges</b>						
Total Operating Income	(1,572,797)	(783,294)	(2,356,091)	(276,715)	(786,402)	(509,687)
Total Operating Expenditure	10,681,332	170,200	10,851,532	5,682,121	5,510,868	(171,253)
Total Discretionary Expenditure	82,400	0	82,400	0	41,202	41,202
<b>Total Roads &amp; Bridges</b>	<b>9,190,935</b>	<b>(613,094)</b>	<b>8,577,841</b>	<b>5,405,405</b>	<b>4,765,668</b>	<b>(639,737)</b>
<b>Street Lighting</b>						
Total Operating Income	(136,073)	11,930	(124,143)	(128,133)	(123,570)	4,563
Total Operating Expenditure	614,365	0	614,365	217,432	307,176	89,745
<b>Total Street Lighting</b>	<b>478,292</b>	<b>11,930</b>	<b>490,222</b>	<b>89,298</b>	<b>183,606</b>	<b>94,308</b>
<b>Footpaths &amp; Cycleways</b>						
Total Operating Income	(714)	0	(714)	(3,208)	(360)	2,848
Total Operating Expenditure	471,821	(39,000)	432,821	194,910	196,914	2,004
<b>Total Footpaths &amp; Cycleways</b>	<b>471,107</b>	<b>(39,000)</b>	<b>432,107</b>	<b>191,702</b>	<b>196,554</b>	<b>4,852</b>
<b>Griffith Airport</b>						
Total Operating Income	(1,030,504)	(43,062)	(1,073,566)	(514,609)	(558,324)	(43,715)
Total Operating Expenditure	1,013,397	21,598	1,034,995	595,046	528,312	(66,734)
Total Discretionary Income	0	0	0	(8,280)	0	8,280
Total Discretionary Expenditure	56,180	0	56,180	8,280	28,092	19,812
<b>Total Griffith Airport</b>	<b>39,073</b>	<b>(21,464)</b>	<b>17,609</b>	<b>80,437</b>	<b>(1,920)</b>	<b>(82,357)</b>

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>TRANSPORT &amp; COMMUNICATION</b>						
<b>Parking Areas</b>						
Total Operating Expenditure	110,435	0	110,435	51,900	55,218	3,318
<b>Total Parking Areas</b>	<b>110,435</b>	<b>0</b>	<b>110,435</b>	<b>51,900</b>	<b>55,218</b>	<b>3,318</b>
<b>Bus Shelters &amp; Sheds</b>						
Total Operating Expenditure	7,123	0	7,123	2,816	3,559	743
<b>Total Bus Shelters &amp; Sheds</b>	<b>7,123</b>	<b>0</b>	<b>7,123</b>	<b>2,816</b>	<b>3,559</b>	<b>743</b>
<b>TfNSW</b>						
Total Operating Income	(978,500)	0	(978,500)	(244,175)	(489,252)	(245,077)
Total Operating Expenditure	959,844	0	959,844	706,540	479,918	(226,622)
<b>Total TfNSW</b>	<b>(18,656)</b>	<b>0</b>	<b>(18,656)</b>	<b>462,365</b>	<b>(9,334)</b>	<b>(471,699)</b>
<b>TOTAL TRANSPORT &amp; COMMUNICATION</b>	<b>10,278,309</b>	<b>(661,628)</b>	<b>9,616,681</b>	<b>6,283,922</b>	<b>5,193,351</b>	<b>(1,090,571)</b>
<b>Visitors Centre</b>						
Total Operating Income	(103,648)	0	(103,648)	(69,801)	(51,828)	17,973
Total Operating Expenditure	1,022,657	0	1,022,657	499,091	517,054	17,963
Total Discretionary Income	(90,000)	0	(90,000)	(100,236)	(45,000)	55,236
Total Discretionary Expenditure	160,850	0	160,850	66,001	80,424	14,423
<b>Total Visitors Centre</b>	<b>989,859</b>	<b>0</b>	<b>989,859</b>	<b>395,055</b>	<b>500,650</b>	<b>105,595</b>
<b>Events Co- Ordinator</b>						
Total Operating Income	(66,435)	0	(66,435)	(90,438)	(33,222)	57,216
Total Operating Expenditure	686,807	0	686,807	266,971	332,415	65,444
Total Discretionary Income	0	(30,000)	(30,000)	(30,000)	(30,000)	0
Total Discretionary Expenditure	0	30,000	30,000	27,236	30,000	2,764
<b>Total Events Co- Ordinator</b>	<b>620,372</b>	<b>0</b>	<b>620,372</b>	<b>173,769</b>	<b>299,193</b>	<b>125,424</b>
<b>Economic Development</b>						

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:20AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>ECONOMIC AFFAIRS</b>						
<b>Economic Development</b>						
Total Operating Income	(2,060)	0	(2,060)	0	(1,032)	(1,032)
Total Operating Expenditure	282,872	0	282,872	186,153	178,627	(7,526)
Total Discretionary Income	(7,210)	0	(7,210)	0	(3,606)	(3,606)
Total Discretionary Expenditure	85,450	0	85,450	14,320	42,732	28,412
<b>Total Economic Development</b>	<b>359,052</b>	<b>0</b>	<b>359,052</b>	<b>200,472</b>	<b>216,721</b>	<b>16,249</b>
<b>Land Development</b>						
Total Operating Expenditure	34,568	0	34,568	41,719	17,286	(24,433)
<b>Total Land Development</b>	<b>34,568</b>	<b>0</b>	<b>34,568</b>	<b>41,719</b>	<b>17,286</b>	<b>(24,433)</b>
<b>Griffith Livestock Mk Centre</b>						
Total Operating Income	(549,750)	0	(549,750)	(399,143)	(274,878)	124,265
Total Operating Expenditure	665,943	(1,991)	663,952	346,486	332,898	(13,588)
<b>Total Griffith Livestock Mk Centre</b>	<b>116,193</b>	<b>(1,991)</b>	<b>114,202</b>	<b>(52,657)</b>	<b>58,020</b>	<b>110,677</b>
<b>Unclassified Services</b>						
Total Operating Income	(92,700)	0	(92,700)	(49,270)	(46,350)	2,920
Total Operating Expenditure	31,865	0	31,865	19,648	15,933	(3,715)
<b>Total Unclassified Services</b>	<b>(60,835)</b>	<b>0</b>	<b>(60,835)</b>	<b>(29,622)</b>	<b>(30,417)</b>	<b>(795)</b>
<b>TOTAL ECONOMIC AFFAIRS</b>	<b>2,059,209</b>	<b>(1,991)</b>	<b>2,057,218</b>	<b>728,736</b>	<b>1,061,453</b>	<b>332,717</b>
<b>Rates and Charges</b>						
Total Operating Income	(21,547,194)	0	(21,547,194)	(21,723,245)	(21,692,129)	31,116
<b>Total Rates and Charges</b>	<b>(21,547,194)</b>	<b>0</b>	<b>(21,547,194)</b>	<b>(21,723,245)</b>	<b>(21,692,129)</b>	<b>31,116</b>
<b>General Purpose Grants</b>						
Total Operating Income	(8,072,638)	0	(8,072,638)	(1,326,302)	(1,985,724)	(659,422)
<b>Total General Purpose Grants</b>	<b>(8,072,638)</b>	<b>0</b>	<b>(8,072,638)</b>	<b>(1,326,302)</b>	<b>(1,985,724)</b>	<b>(659,422)</b>
<b>TOTAL GENERAL PURPOSE REVENUES</b>	<b>(29,619,832)</b>	<b>0</b>	<b>(29,619,832)</b>	<b>(23,049,546)</b>	<b>(23,677,853)</b>	<b>(628,307)</b>

AUTHORITY

**AUTHORITY (c) Income & Expense Budget Review Statement (Program Level) at 31 December 2024**

Print Date: 05-Feb-25 11:15:15AM  
Fund: All Records

Posting Year: 2025  
Posting Period: Dec



	Original Budget	Budget Adjustment	Total Budget	YTD Actual	YTD Budget	Variance
<b>GENERAL PURPOSE REVENUES</b>						
<b>GRAND TOTAL</b>	352,316	(1,544,636)	(1,192,320)	(6,856,768)	(5,450,330)	1,406,438

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(e) Budget Review Contracts at 31 December 2024

Contractor	Contract Detail & Purpose	Contract Value (Ex GST)	Awarded Date	Commencement Date	Duration of Contract	Budgeted (Y/N)
Kangara Pastoral Co. Pty Ltd	17-23/24 - Compliance Enforcement Services	Schedule of rates	22-10-24	22-10-24	30-10-27	Y
Kangara Pastoral Co. Pty Ltd	18-23/24 - Parking Enforcement Services	Schedule of rates	22-10-24	22-10-24	30-10-27	Y
B&C Plumbing Pty Ltd	Tender No. 05-24/25 - Yoogali Levee Upgrade - Stage 2a & 2b	\$1,472,858	10-12-24	25-01-25	June, 2025	Y
S & K Panarello Pty Ltd trading as Presto Cleaning	Supply and Delivery of Cleaning Services to Council Properties and Amenities	\$455,560 in 1st Year and CPI increase/year	12-11-24	01-12-24	30-06-29	Y

(f) Budget Review Consultancy, Legal and Vandalism Expenses at 31 December 2024

GL Number	Consultancy Expenses	Expenditure YTD (\$)	Budgeted (Y/N)
012304.0111	Finance - Expenses Consultant Fees	7,685.00	Y
014194.0111	Council Staff Health & Well Being Audit-Consultants Fees	12,327.55	Y
014513.0111	Consultancy Network-Consultants Fees	4,000.02	Y
014602.0111	Asset Valuations-Consultants Fees	24,345.00	Y
024401.0111	Consultant Fees-Parking Compliance	82,589.89	Y
022404.0111	Ranger Services-Consultants Fees	115,889.74	Y
032112.0111	Health Services - Consultants Fees	9,670.35	Y
054110.0111	Plans Of Management-Council Crown Land-Consultants Fees	1,150.00	Y
054511.0111	Flood Study-Lake Wyangan	8,258.65	Y
054117.0111	Affordable Housing Study	33,378.00	Y
072100.0111	Development Assessment Salaries & Wages-Consultants Fees	220,716.40	Y
072130.0111	Building Certification Salaries & Wages-Consultants Fees	151,293.20	Y
152337.0111	Waste Management Expenses - Consultants Fees	17,293.00	Y
134195.0111	GWRP-Consultancy Service for FBDA - Consultants Fees - Materials	7,590.00	Y
014182.0111	Promoting Better Practice Review Consultancy	2,870.00	Y
<b>Total</b>		<b>699,056.80</b>	

GL Number	Date	Legal Expenses	Expenditure YTD (\$)	Budgeted (Y/N)
072103.0057	12/08/2024	Serafin LEC	7,623.50	Y
072103.0057	23/08/2024	Polygon (Binya St)	3,811.57	Y
072103.0057	09/09/2024	Serafin LEC	38,625.00	Y
072103.0057	24/09/2024	IRVIN 472/04 LEC	6,457.30	Y
072103.0057	24/10/2024	Serafin LEC	11,759.00	Y
072103.0057	11/11/2024	Serafin LEC	71,001.88	Y
072103.0057	10/12/2024	Serafin LEC	43,864.27	Y
072103.0057	06/12/2024	Serafin LEC	7,125.00	Y
<b>Total</b>			<b>190,267.52</b>	

Work Order Number	Vandalism & Graffiti Expenses	Expenditure YTD (\$)	Budgeted (Y/N)
4184	City Park	1,163.36	Y
4155	Community Gardens	978.25	Y
6223	Community Stage	48.12	Y
4177	Dalton Park	179.27	Y
4180	Jubilee Oval	177.02	Y
4162	Lake Wyangan Reserve & Picnic Area	1,289.18	Y
4163	Memorial Park Griffith	93.34	Y
4165	Poplar Park	159.34	Y
4753	Skatepark	121.69	Y
4181	Ted Scobie Oval	4,036.73	Y
4174	Willow Park	122.63	Y
4527	Scenic Hill Maintenance	123.44	Y
4522	Graffiti - Grounds & Equipment	124.45	Y
4150	Other Parks & Gardens	561.16	Y
<b>Total</b>		<b>9,177.98</b>	

(g) Budget Review Councillor Expenses at 31 December 2024

**Councillor Expenses Not Attributed To Individual Councillors**

Job Number	Description	July - Sept	Oct - Dec	Current YTD
012129.0092.350	Council Meeting Expense	\$3,502.98	\$2,406.24	\$5,909.22
012130.0092.350	Council Civic Reception	\$0.00	\$250.00	\$250.00
	<b>Total</b>	<b>\$3,502.98</b>	<b>\$2,656.24</b>	<b>\$6,159.22</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Combined Councillor Work Order Totals**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
	8100	Travel-GENERAL (Not for Training/Conferences/Seminars)	\$363.33	\$444.51	\$807.84
	8101	Travel-Griffith LGA Conferences/Seminars	\$20.20	\$0.00	\$20.20
	8102	Travel-Griffith LGA Training	\$0.00	\$18.34	\$18.34
	8103	Travel-NSW Conferences/Seminars	\$0.00	\$719.91	\$719.91
	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
	8105	Travel-Interstate Conferences/Seminars	\$258.27	\$23.04	\$281.31
	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$1,234.17	\$1,234.17
	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
	8114	Accommodation-Interstate Conferences/Seminars	\$449.28	\$0.00	\$449.28
	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$25.00	\$25.00
	8121	Registration Fee-Griffith LGA Training	\$0.00	\$14,022.83	\$14,022.83
	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$385.51	\$385.51
	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
	8130	ICT Phone & Data Pack Running Expense	\$621.33	\$321.58	\$942.91
	8131	ICT Hardware Purchases	\$0.00	\$174.49	\$174.49
	8134	Spouse Expenses	\$0.00	\$0.00	\$0.00
	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$1,712.41</b>	<b>\$17,369.38</b>	<b>\$19,081.79</b>
014110.0013.350		Mayoral Car	\$5,040.00	\$3,360.00	\$8,400.00
		<b>Total</b>	<b>\$6,752.41</b>	<b>\$20,729.38</b>	<b>\$27,481.79</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Break Up of Councillor Work Orders****Cr Croce**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5751	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$49.80	\$0.00	\$49.80
5751	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5751	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5751	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5751	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5751	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5751	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5751	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5751	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5751	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5751	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5751	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$0.00	\$49.05
5751	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5751	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5751	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
<b>Total</b>			<b>\$98.85</b>	<b>\$0.00</b>	<b>\$98.85</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Mayor Curran (Mayor)**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5752	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$88.89	\$88.89
5752	8101	Travel-Griffith LGA Conferences/Seminars	\$20.20	\$0.00	\$20.20
5752	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5752	8103	Travel-NSW Conferences/Seminars	\$0.00	\$344.28	\$344.28
5752	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5752	8105	Travel-Interstate Conferences/Seminars	\$171.00	\$23.04	\$194.04
5752	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5752	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5752	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$779.63	\$779.63
5752	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5752	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5752	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$25.00	\$25.00
5752	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.10	\$1,558.10
5752	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$94.59	\$94.59
5752	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5752	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5752	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5752	8130	ICT Phone & Data Pack Running Expense	\$89.97	\$59.98	\$149.95
5752	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5752	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5752	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$281.17</b>	<b>\$2,973.51</b>	<b>\$3,254.68</b>
014110.0013.350		Mayoral Car	\$5,040.00	\$3,360.00	\$8,400.00
		<b>Total</b>	<b>\$5,321.17</b>	<b>\$6,333.51</b>	<b>\$11,654.68</b>



## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Napoli**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5756	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$119.56	\$107.80	\$227.36
5756	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5756	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5756	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5756	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5756	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5756	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5756	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5756	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$72.73	\$72.73
5756	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5756	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5756	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5756	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$32.70	\$81.75
5756	8131	ICT Hardware Purchases	\$0.00	\$174.49	\$174.49
5756	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5756	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$168.61</b>	<b>\$1,945.81</b>	<b>\$2,114.42</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Stead**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5760	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$69.72	\$96.50	\$166.22
5760	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5760	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5760	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5760	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5760	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5760	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5760	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5760	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$72.73	\$72.73
5760	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5760	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5760	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5760	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$32.70	\$81.75
5760	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5760	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5760	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$118.77</b>	<b>\$1,760.02</b>	<b>\$1,878.79</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Zappacosta**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5761	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$19.60	\$0.00	\$19.60
5761	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5761	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5761	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5761	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5761	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5761	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5761	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5761	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5761	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5761	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5761	8130	ICT Phone & Data Pack Running Expense	\$40.86	\$0.00	\$40.86
5761	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5761	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5761	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$60.46</b>	<b>\$0.00</b>	<b>\$60.46</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Andrezza**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5762	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$78.40	\$0.00	\$78.40
5762	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5762	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5762	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5762	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5762	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5762	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5762	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5762	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5762	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5762	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5762	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$0.00	\$49.05
5762	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5762	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5762	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$127.45</b>	<b>\$0.00</b>	<b>\$127.45</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Blumer**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5763	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$0.00	\$0.00
5763	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8102	Travel-Griffith LGA Training	\$0.00	\$18.34	\$18.34
5763	8103	Travel-NSW Conferences/Seminars	\$0.00	\$226.85	\$226.85
5763	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5763	8105	Travel-Interstate Conferences/Seminars	\$29.09	\$0.00	\$29.09
5763	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5763	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5763	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$227.27	\$227.27
5763	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5763	8114	Accommodation-Interstate Conferences/Seminars	\$131.82	\$0.00	\$131.82
5763	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5763	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5763	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$72.73	\$72.73
5763	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5763	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5763	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5763	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$32.70	\$81.75
5763	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5763	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5763	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$209.96</b>	<b>\$2,135.98</b>	<b>\$2,345.94</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Ellis**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5764	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$0.00	\$0.00
5764	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5764	8103	Travel-NSW Conferences/Seminars	\$0.00	\$148.78	\$148.78
5764	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5764	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5764	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5764	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$227.27	\$227.27
5764	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5764	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5764	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5764	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$72.73	\$72.73
5764	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5764	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5764	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5764	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$32.70	\$81.75
5764	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5764	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5764	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$49.05</b>	<b>\$2,039.57</b>	<b>\$2,088.62</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

## Cr Lally

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5765	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$0.00	\$0.00
5765	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5765	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5765	8105	Travel-Interstate Conferences/Seminars	\$29.09	\$0.00	\$29.09
5765	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5765	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5765	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5765	8114	Accommodation-Interstate Conferences/Seminars	\$158.73	\$0.00	\$158.73
5765	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5765	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5765	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5765	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5765	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5765	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$0.00	\$49.05
5765	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5765	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5765	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$236.87</b>	<b>\$0.00</b>	<b>\$236.87</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Marin**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5766	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$16.29	\$0.00	\$16.29
5766	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5766	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5766	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5766	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5766	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5766	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5766	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5766	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5766	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5766	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5766	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$0.00	\$49.05
5766	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5766	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5766	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$65.34</b>	<b>\$0.00</b>	<b>\$65.34</b>



## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Sutton**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5767	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$9.96	\$0.00	\$9.96
5767	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5767	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5767	8105	Travel-Interstate Conferences/Seminars	\$29.09	\$0.00	\$29.09
5767	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5767	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5767	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5767	8114	Accommodation-Interstate Conferences/Seminars	\$158.73	\$0.00	\$158.73
5767	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5767	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8121	Registration Fee-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5767	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5767	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5767	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5767	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$0.00	\$49.05
5767	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5767	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5767	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$246.83</b>	<b>\$0.00</b>	<b>\$246.83</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Testoni**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5768	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$0.00	\$0.00
5768	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5768	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5768	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5768	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5768	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5768	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5768	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5768	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5768	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5768	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5768	8130	ICT Phone & Data Pack Running Expense	\$49.05	\$32.70	\$81.75
5768	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5768	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5768	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
		<b>Total</b>	<b>\$49.05</b>	<b>\$1,590.79</b>	<b>\$1,639.84</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr DalBon**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
5769	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$0.00	\$0.00
5769	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5769	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
5769	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
5769	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
5769	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
5769	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
5769	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
5769	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
5769	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
5769	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
5769	8130	ICT Phone & Data Pack Running Expense	\$0.00	\$32.70	\$32.70
5769	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
5769	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
5769	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
<b>Total</b>			<b>\$0.00</b>	<b>\$1,590.79</b>	<b>\$1,590.79</b>

## (g) Budget Review Councillor Expenses at 31 December 2024

**Cr Groat**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
6940	8100	Travel-GENERAL ( <b>Not</b> for Training/Conferences/Seminars)	\$0.00	\$94.08	\$94.08
6940	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
6940	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
6940	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
6940	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
6940	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
6940	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
6940	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.09	\$1,558.09
6940	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
6940	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
6940	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6940	8130	ICT Phone & Data Pack Running Expense	\$0.00	\$32.70	\$32.70
6940	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
6940	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
6940	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
<b>Total</b>			<b>\$0.00</b>	<b>\$1,684.87</b>	<b>\$1,684.87</b>

(g) Budget Review Councillor Expenses at 31 December 2024

**Cr O'Grady**

Work Order #	Task	Description	July - Sept	Oct - Dec	Current YTD
6941	8100	Travel-GENERAL (Not for Training/Conferences/Seminars)	\$0.00	\$57.24	\$57.24
6941	8101	Travel-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8102	Travel-Griffith LGA Training	\$0.00	\$0.00	\$0.00
6941	8103	Travel-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8104	Travel-NSW LGA Training	\$0.00	\$0.00	\$0.00
6941	8105	Travel-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8106	Travel-Interstate Training	\$0.00	\$0.00	\$0.00
6941	8107	Travel-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8110	Accommodation-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8111	Accommodation-Griffith LGA Training	\$0.00	\$0.00	\$0.00
6941	8112	Accommodation-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8113	Accommodation-NSW LGA Training	\$0.00	\$0.00	\$0.00
6941	8114	Accommodation-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8115	Accommodation-Interstate Training	\$0.00	\$0.00	\$0.00
6941	8116	Accommodation-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8120	Registration Fee-Griffith LGA Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8121	Registration Fee-Griffith LGA Training	\$0.00	\$1,558.10	\$1,558.10
6941	8122	Registration Fee-NSW Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8123	Registration Fee-NSW LGA Training	\$0.00	\$0.00	\$0.00
6941	8124	Registration Fee-Interstate Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8125	Registration Fee-Interstate Training	\$0.00	\$0.00	\$0.00
6941	8126	Registration Fee-Overseas Conferences/Seminars	\$0.00	\$0.00	\$0.00
6941	8130	ICT Phone & Data Pack Running Expense	\$0.00	\$32.70	\$32.70
6941	8131	ICT Hardware Purchases	\$0.00	\$0.00	\$0.00
6941	8134	Spouse Expense	\$0.00	\$0.00	\$0.00
6941	8135	Carers Expenses	\$0.00	\$0.00	\$0.00
<b>Total</b>			<b>\$0.00</b>	<b>\$1,648.04</b>	<b>\$1,648.04</b>

<b>Total-Including Combined Councillor Work Order Totals</b>	<b>\$10,255.39</b>	<b>\$23,385.62</b>	<b>\$33,641.01</b>
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**DRAFT**

Quarterly Review Report  
Delivery Program & Operational Plan Actions  
Q2, 2024/2025

## Leadership

### An engaged and informed community

Provide clear, accessible, relevant information

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Communicate with the community.	1.1.1.1	Ensure regular communication provided through adopted measures.	Communications & Integrated Planning Coordinator	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.	No Community Opinion Group (COG) Meeting held this quarter due to the local government election. Number of Media Releases - 90. Facebook - 11,435 followers and Instagram - 1,687 followers. Council Catch-Ups - 13. Council Cafes - 2 held.
Provide interactive websites for all Council facilities.	1.1.2.1	New websites launched.	Communications & Integrated Planning Coordinator	Analysis of website traffic and number of 'hits' received on Griffith City Council's main website.	Council's upgraded main website went live in December 2024, with the Sports and Recreation subsite and the new Connect Griffith engagement hub, also implemented. Functionality for

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					users has been a high priority. The old website is being fully deactivated in 2025. The Arts and Culture subsite will be implemented in February and Intranet for staff by late 2025.
Provide customer service.	1.1.3.1	Deliver efficient customer service.	Customer Service Coordinator	80% of telephone calls answered within 20 seconds. Telephone calls resolved by customer service operator.	85% of 5,495 calls were answered within timeframes. Close to 77.5% of calls resolved by Customer service staff. Relevant information was provided with continued support of updated information communicated to the CSO team. The average handling time of a call was 2.5 minutes with additional time spend on follow ups via CRMs or processing applications.



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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Inform community of Council decisions.	1.2.1.1	Council and Committee Agendas and Minutes prepared and made publicly available within agreed timeframes.	Governance Manager	Council and Committee Minutes uploaded to Council website. Livestream Council Meetings.	Council and Committee Agendas and Minutes available on Council website. Council meetings livestreamed and recordings uploaded to Council website. Mayor's wrap up of Council Meetings posted to Facebook. Media Releases and articles in CatchUp Newsletter to inform public about Council decisions.
Provide opportunities for the community to interact with Council and staff.	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.	Communications & Integrated Planning Coordinator	Number of community engagement sessions per quarter. Number of Catch Ups distributed per quarter. Number of Media Releases per	Council continues to keep the community updated through social media and other mediums including the community

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				quarter. Number of community workshops held (eg Budget Workshop)	newsletter, Council Catch-Up, in print and eNewsletter, Media Releases, Monthly Council Cafes and Community Opinion Group (COG) Meetings. Council did not hold a COG this quarter due to the timing of the election. Number of Media Releases - 90 Facebook - 11,435 followers and Instagram - 1,687 followers. Council Catch-Ups - 13. Council Cafes - 2 held.
	1.2.2.2	Community Opinion Group (COG) members consulted on key projects and issues impacting the community.	Communications & Integrated Planning Coordinator	Minimum of 3 communications to COG per quarter. Number of COG Meetings held.	Council did not hold a Community Opinion Group (COG) Meeting this quarter due to the election of new Councillors.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	1.2.2.3	Provide Committees to enable community input to Council services and facilities.	Director - Economic and Organisational Development	Number of Committee Members.	New Committee Structure adopted. Community members in process of being appointed and Committee Calendar to commence 2025.
Provide a robust Council Committee structure.	1.2.3.1	Administration of Council Committees in accordance with Terms of Reference. Review Committee structure following Council Election.	Governance Manager	Number of Committee Meetings held. New Committee structure adopted by June 2025.	Statutory Council Committees including Audit, Risk and Improvement Committee, Traffic Committee and Floodplain Management Committee continuing to meet as required. New Committee structure presented to Council for adoption. Committee members advertised for ARIC and Floodplain Committee.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Advertising for Committee members will commence in January 2025.
Investigate and implement ways to improve Internal Communications.	1.2.4.1	Provide internal communications to staff.	Communications & Integrated Planning Coordinator	Number of Staff Newsletters distributed. Website traffic on Extranet.	Council Capers issued to all staff - 3. New intranet for staff being implemented.
Investigate and implement options to improve Councillor interaction with constituents.	1.2.5.1	Provide opportunities for Councillor interaction and investigate online communication options.	Communications & Integrated Planning Coordinator	Number of workshops/online sessions held. Number of Council Cafe sessions held.	The October, November and December 2024 workshops were cancelled due to the elections. Two Council Cafe sessions were held this quarter.

### Work together to achieve our goals

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Griffith City Council seeks Leadership role with implementation of Joint Organisation	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.	General Manager	The Riverina Murray RAMJO was established in accordance with State Government	Council attends all RAMJO Board Meetings and other relevant Committee meetings. General

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
of Councils (JOs) initiative.				framework. Griffith City Council to participate in working groups to implement strategic priorities for RAMJO.	Manager is Chair of the Housing Sub Committee. Mayor elected as Deputy Chair of RAMJO at meeting held 8 November 2024.
Ongoing liaison and lobbying with State and Federal and non-government agencies on matters of relevance.	2.1.2.1	Meet with key stakeholders and lobby State and Federal governments on current issues which affect the community.	Director - Economic and Organisational Development	Number of meetings with State and Federal representatives with Mayor and or GM. Number of Community Engagements logged for Mayor and General Manager.	Regular meetings with RAMJO, Country Mayors and Regional Capitals.
Improve water quality at Lake Wyangan.	2.1.3.1	Engage with relevant stakeholders via Lake Wyangan Catchment Management Committee to develop and implement strategies to improve water quality.	General Manager	Lake Wyangan Restoration Project: Stage 1: Embellishment of western foreshore infrastructure and amenity. Stage 2: Engage with the community to scope and implement water quality	Lake Wyangan Catchment Management Committee Meetings held on a quarterly basis. Council determined new Committee Structure for 2024 to 2028 term 10 December 2024

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				improvement options.	Council Meeting. Lake Wyangan Committee will continue and community membership applications to be advertised January 2025.
Encourage existing partnerships with tertiary education providers that support quality education pathways for Griffith students.	2.1.4.1	General Manager to continue Director role of Country Universities Centre Western Riverina (CUCWR) in Griffith.	General Manager	Increase in number of students utilising Country Universities Centre Western Riverina Olympic Street, Griffith.	GM attending Board meetings of Country Universities Centre Western Riverina.
Lobby Australian and NSW Governments to progress equitable Murray Darling Basin Water Reform Agenda.	2.1.5.1	Water Amendment (Restoring our Rivers) Act 2023. Actively lobby Government to ensure long term sustainability of our community.	General Manager	<p>Opportunities for resources through "Community Adjustment Assistance Program" are aggressively explored.</p> <p>Water buy backs actively opposed at all forums and advocacy opportunities.</p>	Council actively opposing water buy back policy of Australian Government and promoting recovery of water through public sector investment in water transmission infrastructure thereby reducing evaporation and seepage.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Council actively lobbies Government agencies to provide infrastructure to support our growing City of Griffith and Western Riverina.	2.1.6.1	Construct remaining sections of Griffith Industrial Link Road (Kurrajong Avenue, Thorne Road between Kidman Way and Murrumbidgee Avenue).	General Manager	Griffith Industrial Link Road stages funded in operational budgets. Sections of Griffith Industrial Link Road constructed as planned.	Griffith Industrial Link Road - Thorne Road between Kidman Way and Murrumbidgee to commence Q1 2025.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Investigate external funding opportunities to support recreational and activation projects.	2.2.1.1	Apply for external funding for approved Urban Design Projects and strategies.	Urban Strategic Design & Major Projects Manager	Grants applied for and grants awarded.	The following projects are funded or partly funded from external bodies: - Hanwood Oval's new Changerooms. (Internal and External funds) - Mountain Bike Trail, Stage 1 (External funding) - Mountain Bike Trail, Stage 2 (External funding) - Her Way Project (External Funding) - Olympic Street

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Activation (External Funding) - Lake Wyangan Recreational area upgrade Stage 1. (External Funding)
Seek appropriate funding to implement the actions and priorities outlined in the Pedestrian Access Mobility Plan (PAMP) and Bicycle Plan.	2.2.2.1	Apply for relevant funding opportunities to undertake construction of footpaths and cycleways.	Director - Infrastructure & Operations	Number of grant applications submitted and successful grants obtained.	Council Staff did not have resources available to make a submission to the 2025/26 Get Active NSW grant program.
Identify funding opportunities for the improvement of the regional and local road networks.	2.2.3.1	Apply for relevant grants and identify projects.	Director - Infrastructure & Operations	Number of grant applications submitted and successful grants obtained.	A grant submission was made for a roundabout at the intersection of Boonah Street and Noorilla Street as identified by Council's Traffic Committee.
Develop and maintain a network of grant sources to identify grant opportunities.	2.2.4.1	Provide monthly report to Senior Management Team on grants available and applied for.	Finance Manager	12 grant reports provided to Senior Management Team (SMT) annually.	SMT have a standing report on grant applications submitted as part of the weekly operational agenda. Grant opportunities



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					are notified to Council from a variety of sources, and these are screened for alignment with Council's strategic or operational plans then reported to SMT for approval and grant preparation.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Support Mayor and Councillors to represent the community, providing strong, proactive leadership.	2.3.1.1	Provide necessary resources to enable the Mayor and Councillors to undertake their statutory role.	Director - Economic and Organisational Development	Number of briefings/training/development opportunities attended by Councillors. Number of Notice of Motions.	Councillor Training Calendar being formulated. Councillor Payment of Expenses Policy being reviewed and adopted. Councillor Workshop held monthly.

### Plan and lead with good governance

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Council's Integrated Planning and Reporting suite of documents developed, outcomes reported and documents reviewed in accordance with statutory requirements.	3.1.1.1	Operational Plan developed, exhibited and adopted by Council by 30 June. Progress reports provided to Council.	General Manager	IP&R documents prepared in accordance with statutory requirements. Documents adopted by 30 June annually.	Operational Plan adopted by Council 25 June 2024. September Quarter 2024 progress report adopted by Council 26 November 2024.
Ongoing monitoring of Customer Focus.	3.1.2.1	Monitor customer contact and transactions on a regular basis.	Director - Sustainable Development	Analysis of telephone contact data reviewed quarterly. Customer Request Management (CRM) System resolution performance reviewed quarterly.	85% of 5,495 calls were answered within timeframes. Close to 77.5% of calls resolved by the Customer Service Officers (CSO). Relevant information was provided with continued support of updated information communicated to the CSO team. The average handling time of a call was 2.5 minutes with additional

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					time spend on follow ups via CRMs or processing applications.
Coordinate Council's Internal Audit program in accordance with the Risk Management and Internal Audit Guidelines.	3.1.3.1	Coordinate Audit Risk Improvement Committee (ARIC) meetings and internal audit function of Council in accordance with the Risk Management and Internal Audit Guidelines.	Governance Manager	Number of internal audit reviews undertaken. Number of ARIC meetings held. Requirements of Risk Management and Internal Audit Guidelines.	ARIC Meetings held 21 August, 30 September, 6 & 28 November 2024. Internal audits conducted on Cyber Security/Information Technology Controls and Risk Management Framework.
Provide governance services to Council.	3.1.4.1	Review and maintain Council policies.	Governance Manager	Public policies reviewed at least once during Council term. Internal policies reviewed as required. Local policies and required policies reviewed within 12 months of Council Election.	Code of Conduct Policy adopted 22 October 2024. Stormwater Drainage and Disposal Policy adopted 22 October 2024. Draft Boarding House & Co-living Housing Policy, Code of Meeting Practice, Community Grants Program policies placed on public exhibition 10 December 2024.
	3.1.4.2	Provide administration support and information for Councillors.	Governance Manager	Councillor Hub maintained to provide current	Induction program for new Council implemented. Ongoing

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				information for Councillors.	training scheduled. Professional development program provided to Councillors to complete.
	3.1.4.3	Coordinate induction program and training for Councillors in accordance with the Councillor Induction and Professional Development Guidelines.	Governance Manager	Councillor induction and training plans prepared, and training provided.	IT and Hub induction provided following election for new Councillors. Code of Conduct training provided 14 October 2024. Code of Meeting Practice training provided 15 October. Cyber Security Awareness training provided 23 October 2024. LG NSW Finance for Councillors provided inhouse by LG NSW 5 November 2024. All Councillors registered for OLG Hit the Ground Running webinars.
	3.1.4.4	Coordinate Council Meetings including preparation of Business Papers, Minutes and Action Reports.	Governance Manager	Council Business Papers and Minutes prepared in accordance with legislation. A minimum of 10	Council Meetings including preparation of Business Papers, Minutes and Action Reports undertaken within agreed

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				Council Meetings held per year.	timeframes. Four Council Meetings held this quarter following election.
	3.1.4.6	Coordinate Council's Delegations of Authority, Disclosures of Councillors and Designated Persons, Key Management Personnel Declarations and Conflicts of Interests.	Governance Manager	Review of Delegations during 12 months following Council election. Disclosure of Interests Returns by Councillors and Designated Persons tabled at first October Council Meeting. Disclosure of Interests Returns by Councillors tabled 3 months after election. Key Management Personnel Declarations submitted June and November and following Council Election.	Delegations for Mayor and General Manager presented to Council following election. Staff delegations reviewed and issued as required. Disclosures of Councillors and Designated Persons and Key Management Personnel Declarations issued to Councillors and relevant Council Officers. Conflicts of Interests Register maintained.
	3.1.4.6	Coordinate Legal Services Panel.	Governance Manager	Maintain Legal Services Panel.	Legal Services contract in place till 30 June 2027.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	3.1.4.7	Undertake statutory reporting requirements including Public Interest Disclosures reports, GIPA Annual Report and Code of Conduct Reports.	Governance Manager	Statutory reporting requirements undertaken within guidelines and required timeframes.	Statutory reporting requirements undertaken within specified timeframes. Code of Conduct report presented to Council for adoption and provided to OLG.
	3.1.4.8	Coordinate Council's requirements for the Local Government Election Sep 2024.	Governance Manager	Requirements undertaken within required timeframes.	Provided location for Returning Office at Griffith Stadium. Promoted Council election information to the community. Prepared Non-Residential Roll.
Meet Council's legislative requirements under the Integrated Planning and Reporting (IP&R) framework.	3.1.5.1	Coordinate Council's IP&R requirements including Community Consultation, review of Community Engagement Strategy and Community Strategic Plan, Delivery Program, Operational Plan, Resourcing Strategy, Quarterly and Six Monthly Progress Reports, Annual Report and State of the City Report.	Governance Manager	Community Engagement Strategy reviewed and Community Strategic Plan adopted following Council Election. Delivery Program reports and Operational Plan adopted by 30 June. State of the City Report prepared by 31 Aug 2024.	Community Engagement Strategy adopted and placed on Council website. Review of Community Strategic Plan currently undertaken. What The Community Told Us document prepared and provided to Councillors. Delivery Program and Operational Plan sent to Managers to review for 2025/26. State of

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				Annual Report prepared by 30 Nov 2024. Quarterly Reports and Progress Reports provided to Council.	the City Report and Annual Report presented to Council in November 2024. Quarterly Report provided to Council November 2024.
	3.1.5.2	Coordinate Council's Service Review program as outlined in the Delivery Program & Operational Plan - Developer Services and Parks & Gardens.	Governance Manager	Service Reviews conducted in for Developer Services and Parks & Gardens by 30 June 2025.	Service Reviews for GRALC and Roads presented to Council and recommendations adopted. Service reviews for Developer Services and Parks & Gardens have been postponed to 2025/26.
Facilitate the release of government information in accordance with legislative requirements.	3.1.6.1	Process Government Information (Public Access) Act (GIPA) applications in accordance with legislative requirements. Review Information Guide annually. Open access information including public registers is available on Council's website.	Governance Manager	Number of GIPA applications processed within required timeframes. Agency Information Guide reviewed and adopted annually. Council's website updated with required information.	One formal GIPA application received and processed in the 2nd quarter of 2024/25. Open access information available on Council website.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Undertake community consultation and promote the role of Local Government within the local community.	3.1.7.1	Coordinate Local Government Week and school visit activities. Consult with and inform the local community about the role of Council.	Governance Manager	Number of events held over Local Government Week. Number of engagements with schools and organisations. School Leaders ceremony held annually.	Planning commenced for next year's events.
Provide a risk management framework.	3.1.8.1	Review Risk Register and monitor Risk Management Action Plans.	Director - Economic and Organisational Development	Risk Register reviewed each quarter. Risk Management Action Plans developed and communicated annually.	Risk register under review and merging of disparate registers. Corporate and Operational Risk Registers completed in draft for review by staff stakeholders. Risk Management Review recommendations being implemented.
Provide a compliant Human Resource Management service to meet legislative and organisational requirements.	3.1.9.1	Undertake review of HR policies. Implement Award changes as required.	Director - Economic and Organisational Development	HR policies reviewed as per cycle. Number of Consultative Committee meetings held.	Recruitment Policy changes to be presented to Consultative Committee. Review of Intranet to commence. Consultative Committee recruitment commenced. Training for Consultative



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Committee scheduled for January 2025.
	3.1.9.2	Provide a relevant training calendar for staff development and compliance.	Workforce Planning Manager	Training Calendar completed and available. WHS training provided within relevant time frames.	Working with providers availability for training 2025.
	3.1.9.3	Review Council's Equal Employment Opportunity (EEO) Policy.	Workforce Planning Manager	Report on policy.	External Policy - reviewing to guide the Recruitment Policy.
	3.1.9.4	Implement actions outlined in Council's Equal Employment Opportunity (EEO) Policy.	Workforce Planning Manager	Report on EEO progress and activities in Council's Annual Report.	This has been completed.
	3.1.9.4	Provide annual Flu Vaccination Clinics.	Director - Economic and Organisational Development	Ensure identified staff are provided appropriate vaccinations as per Position Description.	Scheduled for April 2025.
	3.1.9.6	Review recruitment process and staff induction.	Workforce Planning Manager	Review induction.	Reviewing the Workforce Strategy. Reviewing staff induction.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Provide a Child Safe organisation framework.	3.1.10.1	Coordinate implementation of Child Safe Standards and legislative requirements.	Governance Manager	Staff provided with training and resources. Promote Child Safety to broader community.	Information provided on staff Extranet. Discussed in Governance presentation to Managers.
Provide effective compliance services.	3.1.11.1	Safeguard school zones.	Planning & Environment Manager	Undertake regular patrols of restricted parking areas and school zones.	Zero tolerance approach followed with regular enforcement.
	3.1.11.2	Continuous improvement of facility and animal management.	Planning & Environment Manager	Improvements and rehoming of companion animals.	Ongoing improvements subject to approved capital budget.
	3.1.11.3	Provide a clean and healthy environment for residents.	Planning & Environment Manager	Respond to litter and dumping complaints in a timely manner.	Ongoing.
	3.1.11.4	Animal compliance.	Planning & Environment Manager	Respond to all animal related enquiries such as stock, barking dogs etc.	Ongoing, as required.
Provide efficient, accurate and compliant record management services to both	3.1.12.1	Provide records management, Name Address Register (NAR) and Property module training to staff.	Information Manager	Number of face-to-face training attendees. Number of online training modules	One advanced training session conducted with existing staff, three induction training

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
internal and external customers of Council.				completed by staff. Monthly records management 'tips' emailed to all staff.	sessions conducted with new staff.
	3.1.12.2	Digitise paper property files identified as vital records at high risk of loss / damage / destruction in Council's Records Risk Register (IM-FO-210).	Information Manager	Number of files digitised.	Six property files were digitised this quarter. Limited staff resources available.
	3.1.12.3	Undertake disposal of paper records in accordance with relevant legislation.	Information Manager	Number of files securely destroyed.	13 series of physical records were securely disposed of this quarter under the GA 39 Retention and Disposal Authority for Local Government Records.
	3.1.12.4	Sentence legacy electronic records in accordance with relevant legislation.	Information Manager	Number of records sentenced.	This quarter, 1749 legacy records were sentenced under the GA 39 Retention and Disposal Authority for Local Government records in Content Manager.
	3.1.12.5	Undertake annual Recordkeeping Maturity Assessment of Griffith City Council in accordance with State Records NSW compliance monitoring requirements.	Information Manager	Date of submission and compliance level achieved.	There is no Recordkeeping Maturity Assessment (RMAT) required to be

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					submitted by NSW public offices in 2025.
Provide reliable IT services within Council.	3.1.13.1	Review all software applications and other programs on an annual basis. Replacement of hardware as required.	Information Technology Manager	PCs to maintain a turnover ratio of 5 years minimum. Report on applications as renewed.	SCADA hardware upgrades are now complete. SCADA Software upgrade planning has now started for implementation in Q3. Training for new forms system was delayed. Rescheduled for early March 2025. Server hardware upgrades are progressing.
	3.1.13.2	Maintain IT support services to Council departments.	Information Technology Manager	80% CRMs closed as per service standard.	81% of CRMs closed within service standard. Upgrades to a number of software systems have started.
	3.1.13.3	Ensure Council's IT systems are adequately protected and training provided to staff and Councillors.	Information Technology Manager	Number of cyber security training sessions offered to staff and Councillors.	Cyber Security Policy development is ongoing for IT DRP and BCP. IT Risk Assessments are being reviewed and updated as necessary. Scoping for the Cloud.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					application review has started
Provide corporate property services to Council.	3.1.14.1	Coordinate the preparation of plans of management for Crown Lands managed by Council and Council owned community land.	Planning & Environment Manager	All Plans of Management provided to Department of Crown Lands for evaluation and concurrence.	Nearing completion with several Plans of Management nearing final drafts.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Adopt Delivery Program and Operational Plans (Budget) inclusive of 10 Year Long Term Financial Plan.	3.2.1.1	Meet annual statutory reporting requirements (Budget preparation and quarterly reviews and Annual Financial Statements)	Finance Manager	Adoption of annual financial statements within Office of Local Government (OLG) guidelines by 31 October. Adoption of annual operating budget by Council prior to 30 June. Adoption of quarterly operational review reports. Meet OLG financial sustainability ratios. Preparation of	1. Council has requested and been granted an extension until 14 February 2025 for completing and lodging the 2023/24 annual financial statements with the Office of Local Government (OLG) due to constraints within the Audit Office of NSW being able to complete the audit

Quarterly Review | 2024-25

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				monthly investment report for Council.	<p>prior to end of October 2024.</p> <p>2. Council has received each of the quarterly reviews (via a report to Council) as required within 2 months of the end of each quarter. Next review due by 28 February 2025.</p> <p>3. Council adopted the 2023/24 budget in June 2024. The next budget (2025/26 year) is under preparation to ensure it is available for adoption in June 2025.</p> <p>4. A monthly investments report is prepared and submitted via a report to Council for every month.</p>

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	3.2.1.2	Implement forward financial plan as adopted by Council and as submitted to the Independent Pricing and Regulatory Tribunal (IPART).	General Manager	Annual Budget and Long-Term Financial Plan adhered to.	Financial plan being implemented as approved by IPART and resolved by Council.
Provide managers with timely data of their current budget items.	3.2.2.1	Provide monthly report to responsible managers of year to date actual income and expenditure items versus budget.	Finance Manager	Provide monthly financial reporting to responsible managers by the 15th of the following month, or as soon as practicable.	A monthly Operational and Capital Expenditure report showing Actual v Budget performance Y-T-D is distributed to responsible Managers and SMT on around the 15th of each month to inform financial performance on a regular basis.
Complete staff performance appraisals for all direct reports.	3.2.3.1	Meet requirements set by Human Resources.	Director - Business, Cultural & Financial Services	Completion by required date.	All performance reviews completed in a timely manner.

## Love the lifestyle

### Griffith is a great place to live

#### Make our community safer

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Improve public safety by provision of appropriate information signage in public areas.	4.1.1.1	Review and maintenance of "Signs as Remote Supervision" in public areas.	Parks & Gardens Manager	Reviews of signs to be undertaken and repairs made for damage or vandalism.	Signs for remote supervision are installed promptly as required and maintained to ensure information is at hand for the user public.
Identify and promote road safety projects relevant to Griffith Local Government Area	4.1.2.1	Investigate strategies to resolve road safety issues.	Development and Traffic Coordinator	Develop and implement a 4 year road safety action plan.	Council's Road Safety Action Plan 2021-2025 documents the strategies that have been implemented to reduce road user trauma across the Local Government Area (LGA) and beyond. Education aimed at driving and driving around heavy vehicles, speeding and driving to the conditions on country roads are all targeted with the aim of



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					increasing the safety of road users. Inputs into engineering designs/solutions that reduce the risk of crashes, or the severity of crashes is provided on an ongoing basis.
Deliver Arbovirus Surveillance Program as required by NSW Health.	4.1.3.1	Set and collect Mosquito traps from designated sites in Griffith during November to April. Liaise with NSW Health and raise awareness as appropriate.	Planning & Environment Manager	Mosquito Traps tested weekly, and sample sent for analysis. Issue public information as appropriate.	Normal ongoing collection and monitoring executed according to schedule.
	4.1.3.2	Test Sentinel Flock of chickens between November to April. Liaise with NSW Health and raise awareness as appropriate.	Planning & Environment Manager	Sentinel Flock tested weekly, and samples sent for analysis. Issue public information as appropriate.	Testing carried out.
Manage Risk Based Performance of Cooling Water Systems as required under the	4.1.4.1	Urgently respond to notifications of high Legionella and Heterotrophic Colony Count (HCC) test results.	Planning & Environment Manager	Maintain an up to date register.	This is an ongoing process. Procedures and protocols are in place to ensure that NSW Health are informed. Registers are implemented to monitor cooling

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Public Health Regulation 2010.					towers risk management plans.
	4.1.4.2	Allocate Unique Identification Number (UIN) on Cooling Water Systems. Take receipt of Risk Management Certificates for each Cooling Water System. Maintain UIN register.	Planning & Environment Manager	Maintain an up to date register.	Register up to date.
Deliver Public Swimming Pool inspections as required under the Public Health Act 2010.	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.	Planning & Environment Manager	Inspections undertaken per annual program.	Inspection program targets reached.
Deliver On-site Sewage Management inspections as required under NSW Local Government Act 1993 and POEO Act 1997.	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'.	Planning & Environment Manager	Assess all applications and issue approval to operate.	All applications are assessed as required no back log on any applications for Q2.
Deliver Beauty and Skin Penetration Inspections within Griffith and Hay LGA's as required by NSW Health. (Hairdressers as required)	4.1.7.1	Undertake inspections of Griffith and contracted LGA Hairdressers, Beauty and Skin Penetration premises including equipment and facilities.	Planning & Environment Manager	Complete inspections in line with annual inspection program.	Completed for period.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Deliver Mortuary Inspections as required by NSW Health.	4.1.8.1	Undertake inspections of Griffith and contracted LGAs Mortuary premises including equipment and facilities.	Planning & Environment Manager	Complete inspections in line with inspection program.	Progressing. All inspections completed as required.
Deliver Lake Wyangan Water Quality Sampling as required by the Australian Recreational Water Guidelines and Murrumbidgee Regional Algal Coordinating Committee.	4.1.9.1	Undertake regular water samples of Lake Wyangan to determine lake water suitability for Recreational water use.	Planning & Environment Manager	Regular monitoring of water to test quality and to determine condition of water.	Weekly and monthly water samples collected.
Deliver Food Inspections on food premises within the Griffith and surrounding LGAs as required under the NSW Food Act 2003.	4.1.10.1	Undertake Food Business Inspections within the Griffith and contracted LGAs as required under the NSW Food Act 2003. Respond to general enquiries and complaints from the public.	Planning & Environment Manager	Deliver food inspections annually and as required.	Completed for period.
	4.1.10.2	Undertake Temporary Event Food inspections within the Griffith LGA as required.	Planning & Environment Manager	Inspections done for all temporary events.	Completed.
	4.1.10.3	Undertake Mobile Food Van inspections within the Griffith LGA as required.	Planning & Environment Manager	Inspect mobile food vans and permits to verify compliance with permit.	Completed for period.

Encourage an inclusive community that celebrates social and cultural diversity

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Hold Citizenship Ceremonies as required.	4.2.1.1	Citizenship Ceremonies held as required.	Director - Economic and Organisational Development	Number of ceremonies held.	Citizenship scheduled for January 2025.
Organise Australia Day Ceremony.	4.2.2.1	Australia Day Ceremony held.	Community Development Coordinator	Number of nominations received.	Meetings held Griffith Local Aboriginal Land Council. Ambassador program stages 1 and 2 completed, Times allocated to 3 x events on the day including Citizenship, awards ceremony and Survival Day Event.
Provide opportunities for community groups to access grant funding.	4.2.3.1	Deliver two rounds of Community Grant funding.	Community Development Coordinator	Number of grant applications received and number of grants awarded.	Councillor workshop with grants induction and information session. Community Grants Policy placed on Public Exhibition.
Council welcomes refugees and asylum seekers.	4.2.4.1	Consult with services supporting the multicultural community.	Community Development Coordinator	Meetings attended.	Multicultural Meeting attended. Stall holder for Domestic Violence

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					family fun night on 5 December 2024.

Provide and promote accessibility to services

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Review the Disability Inclusion and Access Plan (DIAP) and complete report requirements.	4.3.1.1	Prepare draft, place on exhibition and endorse DIAP.	Community Development Coordinator	DIAP endorsed, reviewed and updated according to schedule.	DIAP progress report completed and sent to DCJ. IDPWD event at Art Gallery with local accredited providers. Artworks made and to be later showcased at Griffith Regional Theatre.
Provide access to community services.	4.3.2.1	Maintain an up to date Community Directory.	Community Development Coordinator	Community Directory reviewed on regular basis.	Community Directory transferred to new website. Continually monitored.
	4.3.2.2	Work with Inter agency Networks and other organisations on issues impacting the community.	Community Development Coordinator	Number of activities held and projects and partnerships.	Interagency attended, MSPAC attended, MIN attended. Promotion of IDPWD with local

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					service providers. Support for International Day of the Girl Child with Quick Turn Around Grant for SI on a local school's facilitated workshop.

Provide a range of cultural facilities, programs and events

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Griffith Regional Theatre will deliver a diverse and engaging program of events that caters to the needs of the community.	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.	Griffith Regional Theatre & Art Gallery Manager	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.	Successful launch of 2025 Season held in December. Entrepreneurial shows this quarter included: The Gruffalo x 3 performances (Families & schools) and Xmas morning melodies (seniors).
	4.4.1.2	Deliver biannual community music production.	Griffith Regional Theatre & Art Gallery Manager	Produce and deliver Community Production every 2 years.	Director & production team have been appointed for September

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					production of Mamma Mia. Auditions are open and will be held in February.
	4.4.1.3	Deliver annual Theatre Workshops for young people.	Griffith Regional Theatre & Art Gallery Manager	Number of Workshops held and number of attendees.	Drama troupe was not held in Term 4 due to staff availability. Will commence in the new year.
	4.4.1.4	Marketing strategy developed, reviewed and implemented annually.	Griffith Regional Theatre & Art Gallery Manager	Report on the number of memberships and subscriptions annually.	We have been working on marketing program for 2025 and we will finalise it in January. We have entered into a contra agreement with local radio station allowing for more advertising on the station at low cost, offset by our marketing budget.
	4.4.1.5	Provide a clean functional and well maintained Theatre facility available to the public.	Griffith Regional Theatre & Art Gallery Manager	Zero complaints regarding cleanliness and maintenance received.	Had the downpipes cleaned and will monitor for improvement to leakage. Have commenced

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					process of upgrades to various fire doors and fire safety items.
The Griffith Regional Art Gallery will develop and deliver a diverse and engaging program of cultural activities.	4.4.2.1	Develop and deliver annual exhibition program that includes quality touring and locally sourced solo and group exhibitions.	Griffith Regional Theatre & Art Gallery Manager	Minimum of 8 exhibitions per year including a minimum of 2 touring exhibitions and a minimum of 2 exhibitions by local artists.	Local exhibition based around the history of the CSIRO was well attended and contained many works from local artists. National Contemporary Jewellery Award, along with exhibition from jewellery artist Sabine Pagan, and works from National Gallery of Australia took place. We are hosting the works from the NGA for two years.
	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.	Griffith Regional Theatre & Art Gallery Manager	Minimum of 6 exhibitions per year including minimum of 3 exhibitions by local artists.	Art exhibition from well known local Cath Catanzariti has been hung in Artspace this quarter. It was well



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					attended by locals and visitors to town.
	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.	Griffith Regional Theatre & Art Gallery Manager	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.	Smarty kids, artist session, lunch society & art classes continue at the Gallery and are well supported. Sip & Spend annual Christmas event also took place.
	4.4.2.4	Provide a clean functional and well maintained Art Gallery facility available to the public.	Griffith Regional Theatre & Art Gallery Manager	Zero complaints regarding cleanliness and maintenance received.	Security cameras have been installed inside the Gallery & office. Continuing to pursue signage for external walls.
	4.4.2.5	Cultural Precinct Masterplan developed.	Director - Business, Cultural & Financial Services	Cultural Precinct Masterplan completed by October 2023.	Completed.
Provide a collection of library material, meeting community and industry standards.	4.4.3.1	Maintain a collection of library material in accordance with State Library guidelines.	Library Manager	Circulation per capita at a minimum of 3.5 times average for each resource. Track number of visits to WRL website - 48% stock less than five years old.	Staff continuously refresh collections to ensure they remain updated and meet community need and relevance. 24,418 items were loaned

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					at Griffith Library Oct - Dec 2024.
	4.4.3.2	Griffith City Library to facilitate digital inclusion in the community by providing digital education programs.	Library Manager	Hardware assets replaced as required. Number of internet access bookings utilising WiFi and also public computers.	Griffith Library staff facilitate digital support and education. 1,537 free public computer sessions were recorded Oct - Dec 2024.
	4.4.3.3	Provide reliable high speed internet and computer equipment.	Library Manager	Maintain ratio of 1 PC per 3,000 residents.	14 public computers equating to 1 PC per 1,940 residents. Computer software updates completed regularly. Hardware scheduled to be replaced July 2024 still pending.
	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.	Library Manager	Provide a quarterly report on visitation per annum (minimum 5 visits per capita). Deliver a minimum of 50 programs annually, annual calendar of programs and events reflecting the population demographic.	19,725 visitors to the Library were recorded Oct - Dec 2024. Griffith Library hosted 84 events, with 1,639 attendees Oct - Dec 2024.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	4.4.3.5	Provide a clean, functional and well-maintained library facility available to the public to community and industry standards. Installation of Library shelving funded by State Library grant.	Library Manager	Zero complaints regarding cleanliness and maintenance received.	Cleaning of the library facility occurs daily. Implementation of the State Library infrastructure grant continues. Some water damaged ceiling tiles were replaced.
Develop and manage regional museum collections of historic and social significance to Griffith region and communities.	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.	Griffith Pioneer Park Museum Manager	Develop and Review annual Maintenance and Restoration Plan by 30 June.	Maintenance Coordinator has completed a draft plan but it needs to be reviewed and amended according to priority and budget.
Engage with young people and liaise with local agencies and user groups.	4.4.5.1	Promote and facilitate Griffith Youth Advisory Group.	Community Development Coordinator	Number of youth activities held in partnership with Council.	YAG participation in DV family fun night, GLOW2680, Activate Olympic Street
Griffith Pioneer Park Museum will develop and deliver a diverse and engaging program of cultural activities.	4.4.6.1	Plan and deliver Action Day and attract major events to increase visitation.	Griffith Pioneer Park Museum Manager	Increase in revenue and number of visitors to the Park.	A successful Action Day was held in March 2024 with the largest crowd (3900) attended to date. Plans are now

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					in place for the 2025 Action Day.

## Improve access to local health services

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Lobby State Government to commit funding in forward estimates for renewal of Griffith Base Hospital.	4.5.1.1	Monitor construction of new Base Hospital.	General Manager	As required. Health Infrastructure NSW brief Councillors twice per year regarding construction progress.	Murrumbidgee Local Health Service and Health Infrastructure NSW address Councillors regarding progress with construction every 6 months at workshop. Hospital due to commence commissioning phase Q1 2025.
Promote health services and programs.	4.5.2.1	Collaborate with Murrumbidgee Local Health District (MLHD) to promote health services.	Communications & Integrated Planning Coordinator	Number of services or programs promoted.	Information from Murrumbidgee Local Health District, Primary Health Network and NSW Health is shared as required. This is done through Council Catch-Up, social media and Council Capers (staff

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					newsletter). Among the health messages shared was the detection of Japanese Encephalitis Virus and Ross River Virus was shared in December 2024.

Promote reconciliation and embrace our Wiradjuri heritage and culture

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Implement Reconciliation Action Plan (RAP).	4.6.1.1	Review Reconciliation Action Plan (RAP).	Community Development Coordinator	Report on progress to Reconciliation Australia.	Awaiting response on cultural training.
	4.6.1.2	Consult, and or partner with the local Aboriginal Community.	Community Development Coordinator	Number of meetings held. Number of events held in partnership.	Meetings held with Griffith Local Aboriginal Land Council for Survival Day event to be held in January 2025. Support Indigenous awards Griffith Regional Theatre.

Provide a range of sporting and recreational facilities

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Maintain and renew playgrounds in accordance with the Playground Strategy.	4.7.1.1	Manage and maintain playgrounds in accordance with the Playground Strategy.	Parks & Gardens Manager	Playground safety inspections carried out as per the schedule.	Council playgrounds are maintained to a level that ensures the safety standards for playgrounds is met. Documented inspections are carried out and repairs completed in a timely manner.
	4.7.1.2	Manage and maintain parks and reserves to a high level of service.	Parks & Gardens Manager	Parks and reserves maintained within allocated budget.	Maintenance levels of all parks and reserves continues to meet the expectation of the community. The upgrade of a irrigation filter system in Banna Ave has been completed. The Memorial Park landscaping upgrade has also been completed.
Maintain the Griffith Regional Aquatic Leisure Centre (GRALC) in accordance with Asset	4.7.2.1	Provide a clean, functional and well maintained aquatic facility available to the public.	Griffith Regional Aquatic Centre Manager	Zero community complaints received relating to the cleanliness and maintenance of GRALC.	Pool water quality remains within PHO Guidelines. One reading 10/12/2024 on 50M showed an adverse reading and

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Management Plans and increase usage.				Repair floors in the indoor pool area by June 2025.	subsequent re-test 17/12/2024 showed water quality was within guidelines. A couple of contamination events recorded, however all handled within guidelines. No progress on floor repairs as unable to get quote.
	4.7.2.2	Recruit additional swim instructors.	Griffith Regional Aquatic Centre Manager	Increase in the number of swimming lessons provided.	Following October Interviews appointed 4 instructors which just covered existing classes. An additional round of recruitment interviews undertaken 19 Dec 2024 and 8 potential instructors interviewed. This recruitment to be finalised Jan 2025 and will cover some existing class shortages and potentially some additional classes can be offered.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	4.7.2.3	Attract additional Zone Level (or higher) Events and additional user groups to utilise the facility.	Griffith Regional Aquatic Centre Manager	Minimum one (1) new user group or event per year.	Have already locked in NSW Country Regionals for January 2025. Maintenance is ongoing, recent purchase of several replacement items of equipment for Fitness Club to maintain offering for members/patrons. Newly painted front of GRALC with new signage also completed this period (to replace faded signage and remove graffiti).
Maintain all Council's sporting ovals.	4.7.3.1	Manage and maintain Council's sporting ovals to the level of service.	Parks & Gardens Manager	Sporting ovals maintained within allocated budget.	Council sportsgrounds and facilities continue to be maintained to a level expected by the community. Hanwood Oval has a new amenities building which is now completed. Ted Scobie Oval amenities building



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					has been painted and fixtures updated.
Implement capital upgrades to recreational facilities as funding becomes available through grants or otherwise.	4.7.4.1	Seek funding for capital upgrades on recreational facilities.	Urban Strategic Design & Major Projects Manager	Number of successful projects.	<p>Council has applied for funding for the proposed new playground at Tharbogang. The application was unsuccessful. The project will use internal funding and will be completed within this financial year. Public consultation sessions were held, and final design was selected. The construction of the playground will be completed by June 2025.</p> <p>Construction on the Hanwood Oval's new amenities was completed in the beginning of December.</p> <p>Construction of Stage 1 of the new Mountain Bike Track is completed. Council successfully applied</p>

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					for additional funding for Stage 2 through the local member, Helen Dalton. Completion of Stage 2 for the value of \$200,000 was completed in November 2024.
Griffith Stadium to provide a range of services for the improved health, well-being and lifestyle of the community.	4.7.5.1	Provide a clean, functional facility, available to the community.	Griffith Regional Sports Centre Manager	Zero complaints relating to cleanliness and maintenance received. Increase in participation.	Zero complaints relating to cleanliness and maintenance were received this quarter. Ad-hoc increase in cleaning schedule to service additional major events.
	4.7.5.2	Attract major sporting events.	Griffith Regional Sports Centre Manager	Two major events held annually.	This quarter the GRSC has hosted the Region 4 Athletics Championships (3000+ visitors), the Suncorp Super Netball match (750 tickets sold and community engagement activations), and Little Athletics NSW's State

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Combined Athletics Championships.
	4.7.5.3	Attract additional sporting groups/associations to utilise the facility for competitions.	Griffith Regional Sports Centre Manager	One new group using the facility per year.	New sporting groups have participated primarily in social volleyball competitions. Other groups have been formed to utilise our badminton, pickleball and running spaces.
Lake Wyangan Restoration Project.	4.7.7.1	Design and construct amenities, western foreshore of Lake Wyangan.	Planning & Environment Manager	Consultation completed, amenities designed, construction commenced.	Consultation on playground completed, design selected and work to commence early 2025.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Initiate place activation projects in Griffith and villages.	4.8.1.1	Implement a place activation.	Urban Strategic Design & Major Projects Manager	Number of place activations.	CBD activation and placemaking are important aspects of the Urban Design Unit function. Under the Banner of Street Scapes, Council has activated

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					<p>Kooyoo Street, resulting in the 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 successful grant funding that can be used as part of future placemaking and public space activation. This is an ongoing process. Upgrade to the landscaping of Memorial Gardens is in progress and is scheduled to be completed within this calendar year. Council also</p>

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					secured funding from the "Open Streets Program" for partially closing and activating Olympic Street during activation. This will have occurred over a weekend in November 2024.
Deliver Urban Design Projects.	4.8.2.1	Scope, design and plan projects of city significance based on available funding.	Urban Strategic Design & Major Projects Manager	Number of projects delivered.	Urban Design is continuously looking at projects that can enhance the public domain and benefit the wider community. Public consultation is a high priority, as is applying for Grant Funding for identified projects. - The \$1 mil Herway Project has been completed, creating safer spaces in Griffith. - Griffith Mountain Bike Track (Stage 1 completed. Stage 2 completed in

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					November 2024) - New Sports Facilities at Hanwood Oval. (construction completed in December 2024) - Activation of the Olympic street youth prescient in November.
Work with Council and Stakeholders to implement Place Creation Strategies.	4.8.4.1	Liaise with Councillors and Stakeholders.	Urban Strategic Design & Major Projects Manager	Attend and present at workshops and committee meetings.	Liaising with Councilors and Stakeholders is an ongoing process to improve outcomes and get maximum community input. Ongoing Process.

## Growing our city

### Grow our economy

Be a location of choice for innovative agriculture and manufacturing

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
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.	5.1.1.1	Produce and promote a regularly updated Invest Griffith Prospectus. Maintain Griffith Economic Development website with relevant and current information.	Economic Development Coordinator	Promotional material distributed. Website traffic.	Working on new ED Strategy. Commissioned Economic Health Check to attach as background. Spoke to 2 new investment businesses. Updated Economic Development pages on Council website.
Provide secretariat support to Region 9 of the Murray Darling Association. Participation on this board promotes opportunities for Council to have	5.1.2.1	Support Region 9 of Murray Darling Association via provision of Agendas and Minutes.	Economic Development Coordinator	Invitation and attendance by connected water agencies and associations Motions resolved.	Meetings minuted and Agendas produced for Murray Darling Association. Regular meetings with Drought Resilience Consortium to

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
input into the region's water discussions.					complete a Western Riverina Regional Drought Resilience Plan. Council assisting with Murray Darling Association Water conference for 2025.

Be a location of choice for business investment employment and learning

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Support efforts to match skilled labour with local business and industry needs.	5.2.1.1	Deliver Griffith Now Hiring marketing program.	Economic Development Coordinator	Griffith Now Hiring (GNH) Website engagement and number of Griffith Now Hiring Partners. Number of GNH jobs advertised.	Griffith Now Hiring newsletters sent out, social posts, radio ad, video ads. Transitioned Griffith Now Hiring over to Jobs Riverina Murray and new webpage.
Collaborate with RDA Riverina and neighbouring Councils to explore opportunities to address local skills gaps and build workforce capacity.	5.2.2.1	Support the following programs: Grow Our Own, Multicultural NSW's Growing Regions of Welcome (NSW GROW) model, Griffith Connect, Partner with Regional Development Australia (RDA) Riverina Country Change.	Economic Development Coordinator	Number of Regional Development Australia (RDA) initiatives supported.	Worked with Grow Our Own for new program next year, stakeholder meeting. Worked on Country Change content for 2025.



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Provide a compliant Work Health Management system to meet legislative and organisational requirements.	5.2.3.1	Undertake review of Work Health Safety policies and implement amendments to WHS Act and Legislation changes as required.	Director - Economic and Organisational Development	A return to work (RTW) Program reviewed annually. WHS policies reviewed. WHS Reporting to include Incident Reports, Workplace Investigations and Corrective Actions. Number of WHS Committee meetings held.	Review of WHS to be undertaken 2025 via ARIC Committee review.
Advocate for safe work practices and employment standards.	5.2.4.1	Facilitate opportunities for training and policies to improve staff wellbeing.	Director - Economic and Organisational Development	Hold two Health and Wellbeing staff awareness programs. Four Health and Wellbeing Articles distributed annually.	Psychosocial Training scheduled for January 2025. Services promoted in staff newsletter.
	5.2.4.2	Provide a safe workplace by undertaking Random Alcohol and Other Drug (AOD) testing.	Director - Economic and Organisational Development	20% of workforce tested for Alcohol and Other Drugs (AOD).	Regular testing taken at random selection.
Identify opportunities for Council traineeships and work experience programs.	5.2.5.1	Identify opportunities within organisation structure for potential traineeships.	Workforce Planning Manager	Number of trainees and apprentices employed.	Successful in Council's application for 5 Apprentice/Trainee positions - Currently advertising 4 of these

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Support and promote the Country Universities Centre Western Riverina in delivering distance tertiary education opportunities to students in Griffith and the surrounding region.	5.2.6.1	Include Country Universities Centre Western Riverina in regular promotional material and newsletters.	Economic Development Coordinator	Number of articles promoted.	CUC is promoted via Griffith Now Hiring and Griffith City Council social channels and newsletters. CUC held open day in conjunction with Activate Olympic.

Promote opportunities for business to establish and grow

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
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.	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.	Economic Development Coordinator	Number of meetings held.	Multiple meetings held with representatives from Department of Immigration with regards to migrants and visas. Attended new VISA's webinars and distributed information to businesses
Produce monthly business newsletters to promote news,	5.3.2.1	Produce monthly Evolve Business Newsletter.	Economic Development Coordinator	Number of newsletters sent.	Monthly newsletters Oct, Nov & Dec sent

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
events, training, grants, assistance and incentives.					
Partner, sponsor and promote professional development for local businesses to establish and grow.	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.	Economic Development Coordinator	Number of events sponsored.	Griffith Economic Development Strategy 2025-2030 in progress.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Prepare and Implement Strategic Planning Framework.	5.4.1.1	Prepare Local Environmental Plan (LEP) Amendment.	Planning & Environment Manager	Amendment adopted.	Completed.
	5.4.1.2	Development Servicing Plan.	Planning & Environment Manager	Development Servicing Plan adopted by Council.	Council's development engineers are progressing in conjunction with consultants.
	5.4.1.3	Prepare Employment Lands Development Control Plan.	Director - Sustainable Development	Public consultation undertaken. Council Approve DCP.	Employment Lands Development Control Plan (DCP) is 50% complete and the remainder is in draft format. The DCP will be

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					completed after the Griffith Housing Strategy is completed (due for completion March 2025) as this document will inform some of the requirements of the DCP. Once the DCP is complete it will be reported to Council and placed on Public Exhibition.
	5.4.1.4	Review Residential Development Control Plan.	Planning & Environment Manager	Council Approve DCP.	The Residential Development Control Plan amended.
Monitor land availability (Residential, Commercial, Industrial, Recreational).	5.4.2.1	Compare actual land take up with projections in the Land Use Strategy during a five year review period.	Director - Sustainable Development	At any period of time the amount of correctly zoned land available for development should out-perform the demand for such land.	Griffith's Housing Strategy 2019 identifies that Griffith has sufficient zoned land to support projected demand for 10-15 years. This was based on a potential 2036 population projection of 30,507

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					<p>residents which was based on 2018 population data. Using the 2021 census data, it has estimated Griffith's population would only reach 30,147 by 2036. As part of the 2024/25 a budget line item has been approved by Council to enable the preparation of a new/updated Housing Strategy, which is to be completed by March 2025. As part of this process, Council will receive and review submissions from all landowners wishing to develop their lands for residential development including for landholdings which are also strategically identified in</p>

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Councils Local Strategic Planning Statements and Land Use Strategy. Griffith Housing Community Consultation with PSA Consulting who are completing the Housing Strategy scheduled to be held 18 February 2025.
Lake Wyangan Village Masterplan finalised and implemented.	5.4.3.1	Master plan Lake Wyangan.	Planning & Environment Manager	Finalise Master Plan / Developer Contributions Plan.	Completed.
Prepare Master Plans.	5.4.4.1	Prepare Hospital Precinct Master Plan.	Planning & Environment Manager	Community consultation undertaken. Council to approve Master Plan March 2024.	Completed.
	5.4.4.2	Hanwood Growth Area Master Plan.	Planning & Environment Manager	Council approve Master Plan.	Aiming to seek Council endorsement of a consultation draft early 2025.
	5.4.4.4	Commence Yenda Growth Area Master Plan.	Planning & Environment Manager	Master Plan preparation underway.	Report to Council early 2025.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	5.4.4.5	Master Plan former Sun Rice Lands and MI Depot Lands along Banna Avenue at Crossing Street.	Planning & Environment Manager	Produce initial draft.	Consultation with Councillors at a future workshop needed.
	5.4.4.6	Master Plan new Employment Lands along Southern Link Road.	Planning & Environment Manager	Produce initial draft.	Employment Lands Strategy is adopted. Planning Proposals to be prepared for additional employment lands by landowners. Master Plans to be prepared subject to future funding.

## Support diversity in housing options

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Implement the Griffith Housing Strategy in line with identified priorities	5.5.1.1	Completion of Griffin Green affordable housing project.	Economic Development Coordinator	Number of Project Control Group Meetings held. Progress of Griffin Green.	Griffith Housing Strategy Draft Background report complete. Consultants running consultation in Feb 2025.
	5.5.1.2	Review of Griffith Housing Strategy.	Director - Sustainable Development	Review completed.	A review of the Griffith Housing Strategy 2019 has commenced with

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					PSA Consulting being awarded on the 27 August 2024 as the service provider to carry out the review. The consultants Works Program is set to finalise the review of the Griffith Housing Strategy by March 2025. As part of the review PSA Consulting will focus on the current evidence available, draw on best practice and engage with the local community and other stakeholders, to gain their knowledge and experiences in the challenges and barriers to providing sufficient housing supply and diversity within Griffith. Griffith Housing Community Consultation with PSA Consulting who



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					are completing the Housing Strategy scheduled to be held 18 February 2025.
Increase supply of Affordable Housing in Griffith.	5.5.2.1	Explore opportunities in partnership with the Australian Government, NSW Government, not for profit community, housing providers and private sector to increase supply of affordable housing in Griffith.	General Manager	<p>Griffith Worker and Housing Shortage Taskforce is active in advocating for resources from other levels of government.</p> <p>Opportunities are explored within budget limitations as adopted by Council.</p>	<p>Several strategies actively promoted with Government agencies, Local Government advocacy peak bodies and community housing providers.</p> <p>Opportunities to activate unused Crown land, revitalise the social and affordable housing estate in Griffith and construction of affordable housing on vacant lots at Griffin Green site.</p> <p>Application for funding to Australian Government Housing Support Program - Community Infrastructure</p>

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Stream submitted August 2024. Re: Implement Lake Wyangan Master Plan. Awaiting outcome. Application submitted to NSW Gov. November 2024 - Regional Housing Strategic Planning Fund Round 3. Re: Preparation of Masterplan and Business Case to develop unused Crown land for Affordable Housing. Awaiting Outcome. Application in preparation to NSW Gov. Regional Economic Development and Community Investment Program - Housing Enabling Infrastructure Re: Implement Lake Wyangan Master Plan. Applications

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					close 20 February 2025.

Promote Griffith as a desirable visitor destination

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Attract, develop and maintain events that are sustainable and bring visitation to Griffith.	5.6.1.1	Deliver Griffith's key tourism event campaigns.	Events Coordinator	Number of events held throughout key tourism campaigns.	Griffith Spring Fest 2024 successfully delivered. Over the 14 day period 36 events/experiences were held. multiple of these experiences held over this period ran for multiple days. Griffith Spring Fest 2024 Economic Injection - In excess of \$49.8 Million. Overall Attendees recorded - 107,686 (47% visitors, 53% locals) Average night stay increased from 2 to 3 nights in 2024 12,000 programs distributed nationally 18 coach groups attended over the 2 week period.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	5.6.1.2	Evidence of growth of tourism events.	Events Coordinator	Number of events on the tourism calendar.	96 events registered via Visit Griffith What's On Calendar over the months of October, November & December. Griffith Spring Fest 2024 successfully delivered. Over the 14 day period 36 events/experiences were held. multiple of these experiences held over this period ran for multiple days. Griffith Spring Fest 2024 Economic Injection - In excess of \$49.8 Million. Overall Attendees recorded - 107,686 (47% visitors, 53% locals) Average night stay increased from 2 to 3 nights in 2024 12,000 programs distributed nationally 18 coach groups attended over the 2 week period.
	5.6.1.3	Support the development of events that bring visitation to Griffith.	Events Coordinator	Number of events sponsored by Griffith City Council.	In-kind, which includes promotion, event advice and miscellaneous Council services (waste & traffic etc).

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					96 events supported by Visit Griffith, Monetary (seed funding), 1 events were provided with monetary sponsorship from Visit Griffith. Communications ongoing with event organisers to help with planning of upcoming major events to be held in 2025/2026. Encouragement started of regional event organisers to hold events over Griffith Easter Party 2025.
	5.6.1.4	Deliver Griffith's key tourism event campaigns.	Marketing & Promotions Coordinator	Number of communication channels used to promote key tourism campaigns.	PRINT: Griffith Spring Fest Newspaper Ads 2xT44 Print Ad & 1XT24 Print Ad DIGITAL: Spring Fest EDM x 3 Visit Griffith EDM x 1, Facebook Ads Spring Fest, Instagram Ads Spring Fest, Google Ads, ACM (online newspaper streams) and Region Riverina. Other: Media Releases X 4, TVC - Griffith Spring Fest, Live national

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					broadcast - Today show promoting Griffith Spring Fest, Radio - Weekly segments, Website - Regularly updating what's on.
Attract regional conference and business event market.	5.6.2.1	Communicate with business event stakeholders.	Events Coordinator	Number of business event guides distributed.	Business Events and Conferencing page on Visit Griffith active. Visit Griffith website making it user friendly for businesses to see what we have on offer in the area. Video clip currently has 395 views. Griffith Venue Guide is now available to send out when requested.
Establish Griffith as a destination of choice.	5.6.3.1	Increase Griffith's digital presence.	Marketing & Promotions Coordinator	Engagement and reach of digital platforms.	Visit Griffith Facebook: Likes - 11,356, Followers - 500, Page reach - 58,000, Page visits - 7,500, Reach (organic) top post - Posts, shares & stories - 9,72790, Link Clicks - 363 Visit Griffith Instagram: Followers - 4,475, Page visits - 1,100, Reach (organic)

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					top post - 1,495, Posts & Stories - 154. Griffith Spring Fest Facebook: Likes - 4,100, Followers - 4,782, Page reach - 360, Reach (organic) top post - 109,138, Posts - 56. Griffith Spring Fest Instagram: Followers - 700, Page Reach - 8,800, Reach organic top post - 1,333, Posts & Stories - 139. Visit Griffith website: 9,600 New users, 200 Returning users, Google Listing: 4.6-star rating, 776 Views, 1,028 searches, EDMS x Recipients: 4980, Total Sends: 9,819, New Contacts - 189.
	5.6.3.2	Produce consistent marketing material.	Marketing & Promotions Coordinator	Number of printed promotional collateral developed and distributed.	Griffith Spring Fest Street Flags x 48 for Banna Ave, Save the Date event DL Cards - reprint of 2,000, Save the Date Posters update with 2025 dates x 50.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	5.6.3.3	Seek funding opportunities to assist in the development of tourism in Griffith.	Tourism Manager	Number of funding opportunities shared with stakeholders. Number of funding opportunities supported by Griffith Tourism.	6 Funding Opportunities shared this quarter via DRM "The Goods" Oct, Nov & Dec Editions: Club Grants Category 3 Fund - NSW Govt Crown Reserves Improvement Fund - NSW Govt Contemporary Music Festival Viability Fund - NSW Govt NSW Heritage Grants - NSW Govt EV destination charging grants - NSW Govt Regional Economic Development and Community Investment Program - NSW Govt
	5.6.3.4	Develop and maintain partnerships with leading regional, state and national tourism bodies.	Tourism Manager	Number of collaborative projects involved in.	MEETINGS ATTENDED: 3 x Visit Riverina (VR): - December's meeting was held in conjunction with the 'Riverina Tourism Manager's Forum' held in Temora, led by Destination Riverina Murray (DRM). Key speakers were from Destination NSW, 3 x



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Kidman Way Promotional Committee Met with DRM Business Development Mgr. Spring Fest: - pre & post event (incl. sponsors, garden owners, volunteers, event organisers, stall holders, citrus sculpture applicants, contractors, etc), finalised Today Show live weather broadcast content, ABC Riverina Radio, Triple M/ SCA & WIN News Other:Spendmapp subscription finalised - this will showcase the Economic benefits Tourism injects into Griffith Finalisation of our new Visit Griffith Visitor Guide - communication with many ambassadors, attended presentation of Scenic Hill Mural, Sports Marketing Australia - potential sporting events for Griffith, Sydney Weekender - 3 days of

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					filming will take place in Griffith March 2025!
	5.6.3.5	Capitalise on new marketing opportunities.	Marketing & Promotions Coordinator	Number of new marketing opportunities sourced.	<p>Print - Caravanning Aus - Summer edition editorial &amp; full page Ad</p> <p>Truly Aus -</p> <p>DIGITAL:            Facebook Paid Ads            Instagram Paid Ads            Google Paid Ads            Websites (Visit Griffith, Spring Fest, A Taste of Italy &amp; update of Griffith Easter Party website )            EDM x 4            ACM (online/digital newspapers)            Caravanning Aus online            Truly Aus Online</p> <p>OTHER:            Media Releases            Radio weekly segment</p>
	5.6.3.6	Provide a functional and well maintained Tourism facility available to the public.	Tourism Manager	No complaints received.	Minor renovations have commenced in marketing & events office and display area as a result of CAPEX

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					funds that needed to be finalized in 23/24 FY. Further renovations will proceed in 24/25 FY - visitor servicing work-stations (this has been a WH&S/ ergonomic concern for many years) and gift shop will include more storage for products as current storage is limited and will also enable us to showcase our local produce more effectively as it is such a large part of our tourism offering.
Facilitate the development of visitor experiences that add value to the core attractive features of Griffith.	5.6.4.1	Work with tourism industry stakeholders to grow product offering through relationship building.	Visitor Information Centre Coordinator	Number of operator visits. Number of group itineraries created and distributed	*No. of operator/ambassador visits = 0 *No. of local famils attended by Tourism Team = 1 (Rapture Roasters - local coffee roaster) *Number of group itineraries created and distributed = 3 Groups include: - Le Mahoney (Dec 2024) - Pt Lonsdale Probus

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					(May 2025) - Cowan's Bus Service (Oct 2025 - Spring Fest)
	5.6.4.2	Communicate visitor experiences to potential visitors and new markets.	Visitor Information Centre Coordinator	Number of visitor guides distributed. Number of information packs distributed.	Number of visitor guides distributed Australia-wide = 2700 Breakdown as follows: 720 - sent to Visitor Information Centres around Australia 1260 - supplied to local operators 720 - handed out by the Visitor Servicing Team at the Tourism Hub Number of information packs distributed during quarter = 89 This includes: 50 x group delegate bags, prepared for various visiting groups 5 x New Resident Kits handed out by Visitor Servicing team at the Tourism Hub, including: 20 - supplied to Murrumbidgee Local Health District 4 x Seasonal Workers Kits handed out by

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Visitor Servicing team at the Tourism Hub
	5.6.4.4	Create and facilitate opportunities for tourism stakeholder engagement and education.	Tourism Manager	Number of capacity building opportunities shared with stakeholders.	13 Capacity Building opportunities shared via DRM 'The Goods' Oct, Nov & December Editions: Live Performance Venue Accelerator Program - NSW Govt Visitor economy: Choose your own adventure - TAFE NSW Inclusion Training Program for Tourism Accommodation & Experiences Operators - The Accessible Group Tourism workforce diversity in action - Austrade Live Chat and Direct Messaging - Tourism Tribe First Nations Tourism Mentoring Program Accommodate Us - Autism QLD Hotel Sustainability Basics - World Travel & Tourism Council Tourism Hub Podcast

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Series with Despina Karatzias - Institute of Excellence (Tourism & Small Business) Google Tips for Updating Holiday Hours - Google online Free Sustainability Courses for Accommodation Providers - Booking.com Free TAFE Masterclasses for Visitor Economy Professionals - TAFE NSW Black Friday and Christmas Marketing for Small Businesses: Strategies, Tips, and Choosing the Right Approach - Jen Donovan online

## Support transport connectivity

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Contribute to the rail freight interchange improvement project plan,	5.7.1.1	Contribute to the completion of the WR Connect (Western Riverina regional freight intermodal) Business Case.	Economic Development Coordinator	WR Connect Business Case Progress.	Meeting held with Leeton Shire Council - updates on WR Connect and Medlog potential relocation

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
collaborating with project partners to provide support for the full business case.					
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.	5.7.2.1	Contribute to freight and transport initiatives.	Economic Development Coordinator	Progress of Southern Industrial Link.	Meeting held with Transport NSW and Leeton - Tender to go out for WR Connect turnout.
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.	5.7.3.1	Maintain communication with Airlines and provide support towards an expansion of air services.	Planning & Environment Manager	Number of flight services.	Communications with airlines ongoing.
Support airline service connectivity to Griffith.	5.7.4.1	Ensure Griffith Airport remains compliant with all Australian Government Regulatory Requirements.	General Manager	Budget for and implement Airport Category change from "3" to "2" as required by	Annual inspection undertaken of Airport facilities. Any recommended improvements will be

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				Australian Government aviation regulatory authority.	actioned. Department of Home Affairs considering reclassification of Griffith Airport which could require security screening of passengers and luggage for some/all passengers. Council currently in negotiation with Department. CASA is scheduled to undertake an inspection of Griffith Airport February 2025.

#### Provide and manage assets and services

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Maintain and develop infrastructure and services to bring together willing buyers and sellers	6.1.1.1	Manage and maintain Griffith Livestock Marketing Centre within allocated budgets.	Director - Utilities	Griffith Livestock Marketing Centre maintained to facilitate and maximise the buying and selling sheep with the ability	All operations and capital works are within budget for this quarter.



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
of livestock in the Western Riverina region.				to sell cattle when required.	
	6.1.1.2	Upgrade existing facilities to improve selling conditions for sheep yards.	Director - Utilities	Capital works to be maintained in the allocated budget each financial year.	The electronic identification (eID) infrastructure and training has been rolled out successfully at the Griffith Saleyards with positive feedback being by the agents and DPIE.
Provide engineering design and referral services to internal departments within Council.	6.1.2.1	Engineering design and referrals provided to Council departments.	Engineering Design & Approvals Manager	Design progression and referrals reported quarterly.	Engineering design and referral services to internal departments within Council are being completed.
Provide gravel from the Tharbogang Quarry to meet the demands of Council's road building projects.	6.1.3.1	Gravel extraction to be carried out as per licence and development application requirements.	Waste Operations Manager	Gravel meets the demand required for Council roadworks whilst maintaining extraction limits.	This action is ongoing.
Investigate the delivery of a new cemetery and crematorium.	6.1.4.1	Explore options for the new cemetery and crematorium.	Director - Infrastructure & Operations	Location for the new cemetery and crematorium finalised.	Council as approved the DA for a Cremator to be operated on the premises of a local funeral director business under a lease arrangement.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Provide cemetery facilities to meet the needs of the community.	6.1.5.1	Manage and maintain Griffith, Yenda and Bagtown cemeteries within allocated budgets.	Parks & Gardens Manager	Cemeteries managed efficiently and to agreed service standards.	Council cemeteries continue to be maintained to meet the expectations of the community. New Lawn Beams are scheduled to be constructed in Lawn 4 and Lawn 6. Also an all weather road is scheduled to be constructed to allow access to the Roman Catholic section for monumental work as required.
Maintain street sweeping program to improve quality of stormwater runoff.	6.1.6.1	Manage and maintain street sweeping program to improve quality of storm water runoff.	Works Manager - Maintenance	Street sweeping undertaken as per program.	Street sweeping undertaken as per schedule program and allocated budget.
Maintain and upgrade the existing waste management centres to provide waste handling to accommodate the current and future needs of the community.	6.1.7.1	Continue utilisation and upgrading of existing landfilling facilities.	Waste Operations Manager	Statutory reports submitted in accordance with licencing requirements.	Approval has been given to commence the civil works in the existing quarry to make it ready for the new landfill. High Voltage Power has been extended further into the Waste Management site. Tender advertised for

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					New Landfill Design. Landfill Access Road upgrade project is underway. New Leachate Pond design has EPA approval, tender for construction will occur in 2025. Landfill Gas Capture project underway, components being constructed.
Encourage resource recovery and kerbside recycling.	6.1.8..1	Provide and promote resource recovery and recycling initiatives.	Waste Operations Manager	Provide relevant information to the community in relation to resource recovery services.	The waste department is constantly updating its webpage with up-to-date information. It is also constantly investigating the possibility of introducing the FOGO collection.
Maintain waste collection services for the Griffith LGA.	6.1.9.1	Provide commercial, street and park bin collections.	Waste Operations Manager	Ensure daily collection service is provided.	This is currently occurring; Council's DA system ensures new properties are added to the kerbside collection services. Audits are carried out when required.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	6.1.9.2	Liaise with collection contractor to ensure that both domestic and recycling bins are serviced.	Waste Operations Manager	Ensure that contractor is servicing the domestic and recycling bin network as per contract.	Council's Waste Operations Manager is constantly in contact with JR Richards Regional Manager, this ensures there is good communication between the two organisations.
	6.1.9.3	Replace and repair domestic and commercial bins when required.	Waste Operations Manager	Ensure replacement/repair meet CRM time frames.	This is being carried out as per customer requests and when required.
Develop and implement a Strategic Asset Management Plan for Griffith Pioneer Park Museum.	6.1.10.1	Conduct a comprehensive review of all WHS aspects.	Director - Business, Cultural & Financial Services	Prepare a report to review WHS actions and costs to remediate.	Some work being undertaken however not full development of the required Strategic Asset Management Plan. To be scheduled in Q3/4 of 2024/25.
	6.1.10.2	Program and carry out asset maintenance and pest control activities in accordance with Asset Maintenance and Restoration Plan.	Griffith Pioneer Park Museum Manager	Report progress annually.	Budget needs to be allocated to continued pest control annual checking/baiting and spraying.
Provide GIS services to the organisation.	6.1.11.1	Provide timely, responsive GIS services for Council.	Asset Management Coordinator	Respond to GIS work requests within 48 hours.	The GIS/Assets team is committed to continuous improvement of GIS

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					services, ensuring timely and effective responses to Customer Request Management (CRM) inquiries. Ongoing enhancements aim to streamline service delivery and support Council operations efficiently.
Ongoing review and assessment of Asset Management Plans for all asset classes.	6.1.12.1	Review and update Asset Management Plans for Council infrastructure.	Asset Management Coordinator	Complete annual update of asset management plans to reflect current value and condition of assets by 30 November.	Asset management plans updates will commence early in 2025.
	6.1.12.2	Complete cyclical Valuation Reviews on each Asset class as required under statutory guidelines.	Asset Management Coordinator	Review of each Asset Class by 31 March annually. Complete scheduled revaluation of each Asset Class according to revaluation schedule by 31 May annually.	Valuation consultant has been appointed to conduct valuations of Land, Buildings and Other Structures. Inspections are in progress, to be completed by mid December, and final valuation is expect to be complete by end February 2025.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Ongoing review and assessment of asset valuations.	6.1.13.1	Conduct annual comparison of asset valuations for financial purposes to insurance valuations for forms or buildings and infrastructure.	Asset Management Coordinator	Comparison review by 31 March annually.	Valuations are in progress. Insurance schedule is to be reviewed in new year.
Efficiently manage and maintain Council's fleet services.	6.1.14.1	Provide efficient fleet services to Council.	Fleet & Depot Manager	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.	All plant items have a maintenance policy in place and are inspected at least every 12 months. The plant replacement program is progressing
	6.1.14.2	Maintain a modern and suitable fleet to meet the requirements of Council's services and facilities.	Fleet & Depot Manager	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).	A utilisation report will be completed by the end of January
Maintain Griffith Airport infrastructure including terminal	6.1.15.1	Maintain and manage Griffith Airport in accordance with Civil Aviation Safety Authority (CASA) standards.	Planning & Environment Manager	Completion of annual CASA audit and implementation of audit findings.	Prioritisation of inspection recommendations and replacement of

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
buildings, runways and carparks.					infrastructure ongoing. Runway overlay completed in February 2024. Gravel runway re-surfacing completed.
	6.1.15.2	Develop car parking plan for Griffith Airport.	Planning & Environment Manager	Car parking plan approved and placed on public consultation undertaken.	Recommendations to Council being prepared.

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

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Maintain regional and local road infrastructure network as per adopted service standards.	6.2.1.1	Maintain regional and local roads infrastructure network to adopted service standards.	Works Manager - Maintenance	Works carried out within allocated budget.	Annual heavy patching of local roads and flood impacted roads have commenced. Heavy patching on state roads commenced in November 2025 and it planned to be completed by end of March 2025. Heavy patching scope for regional roads is being finalised and planned to commence in March

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					2025. Reseal program for local roads have been completed for 2024/25. Reseal program for regional roads is being scoped and it is planned to commence in March 2025
	6.2.1.2	Develop and implement annual gravel re-sheeting program.	Works Manager - Construction	Works carried out within allocated budget.	To be aligned and work in tandem with Flood Recovery Works.
	6.2.1.3	Sealed roads rehabilitation program implemented in accordance with Asset Management Plan.	Works Manager - Maintenance	Works carried out within allocated budget.	Construction of roundabout at the intersection of Kookoora St and Wall Ave have been completed. Rehabilitation of Yambil St has commenced and is due to be completed by end of February 2025. Rehabilitation of Thorne Rd is planned to commence in January/February 2025. Rehabilitation of



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Kurrajong Ave is planned to commence in April 2025.
	6.2.1.4	Sealed roads reseals program implemented in accordance with Asset Management Plan.	Works Manager - Maintenance	Works carried out within allocated budget.	Reseal program for local roads have been completed for 2024/25. Reseal program for regional roads is being scoped and it is planned to commence in March 2025
Develop and improve the transport network through rehabilitation and capital works.	6.2.2.1	Construct roads in accordance with Capital Works Program.	Works Manager - Construction	Works carried out within allocated budget.	Dickie Road construction completed and opened to traffic. Kookora St and Walla Ave Upgrade completed and opened to traffic. Gravel Resheeting is progressing.
	6.2.2.2	Seal Dickie Road.	Works Manager - Construction	Works carried out within allocated budget.	Construction completed.
	6.2.2.3	Construct Kookora Street and Murrumbidgee Avenue intersection.	Works Manager - Construction	Works carried out within allocated budget.	Project completed and opened to traffic.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Construction of the Southern Industrial Link Road (Heavy Vehicle Strategy).	6.2.3.1	Rehabilitate Thorne Road between Murrumbidgee Avenue and Kidman Way.	Works Manager - Construction	Works carried out within allocated budget.	REF received from consultant requiring finalization. Tree report received and vegetation clearing commenced.

## Mitigate the impact of natural disasters

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Review Heavy Vehicle Strategy.	6.2.4.1	Consult with the community, industry and stakeholders to identify heavy vehicle priorities.	Engineering Design & Approvals Manager	Report on progress of the reviewed Heavy Vehicle Strategy.	Review of the current Heavy Vehicle Strategy has been paused due to the current Heavy Vehicle Strategy still being implemented. Both Northern industrial link and southern industrial link roads have yet to be completed. Detailed Civil Design underway to finalize both heavy vehicle routes. Council budget bid to be submitted for consultant to carry out a new Heavy Vehicle Strategy with

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					the assistance of Council staff to carry out community consultation.
Retain formal relationships through the Floodplain Management Committee and appropriate government agencies for planning, funding and response to flooding.	6.3.1.1	Complete investigation, design and implementation of flood mitigation measures in accordance with Office of Environment and Heritage (OEH) funding guidelines.	Water & Wastewater Manager	Report to Floodplain Management Committee and Office of Environment and Heritage (OEH) on progression of funded works.	Investigation and design of flood mitigation measures have been completed in accordance with the Department of Climate Change, Energy, the Environment and Water (DCCEEW). Implementation of flood mitigation measures for Yenda has been completed. Implementation of flood mitigation measures for Hanwood is nearly complete. Implementation of flood mitigation measures- stage 1 for Yoogali has been completed. Tendering for the implementation of flood mitigation

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					measures - stage 2 for Yoogali is being finalised. Also review of Lake Wyangan Flood Study and Floodplain Risk Management Study and Plan is being carried out.
Lead and guide the local emergency community through participation in the Local Emergency Management Committee.	6.3.2.1	Facilitate Local Emergency Management Committee meetings quarterly.	Director - Infrastructure & Operations	Meetings held and recommendations implemented.	Local Emergency Management Committee meeting was held in October. Council was involved in the clean up after a significant storm event in Yenda with more than 100 SES calls for assistance, winds exceeding 115km/hr, and rooves were damaged and blown off a number of buildings. Some evacuations were required, and while there some serious injuries there were no fatalities.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
	6.3.2.2	Complete investigations, design and implementation of road restoration associated with natural disasters.	Works Manager - Maintenance	Number of grant applications submitted and implemented in accordance with funding body requirements.	Restoration of sealed roads have commenced and it planned to be completed by 30 June 2026. Claim 1 and 2 have been submitted to TfNSW for review and approval.

## Valuing our environment

### Enhance the natural and built environment

Encourage respectful planning, balanced growth and sustainable design

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Provide guidance on potential development, construction and planning issues.	7.1.1.1	Hold regular forums with developers, consultants and stakeholders.	Director - Sustainable Development	Annual forums held. Number of pre-lodgement meetings addressed. Number of stakeholder circulars issued.	Councilor Workshop held 21 January 2025 to present Development and Planning processes, legislation etc. to inform new elected Councilors. This workshop also addressed and opened for discussion feedback from developers to Councilors. Next Development Industry Form is scheduled to be held 10 April 2025 which will be open for anyone to attend.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Maintain a healthy built environment.	7.1.2.1	Investigate and regulate unauthorised building works and land use.	Planning & Environment Manager	Promptly undertake unauthorised building compliance action.	Ongoing compliance actions implemented when needed.
Provide efficient building and development services.	7.1.3.1	Issue construction certificates, occupation certificates and complying development certificates as per legislation.	Planning & Environment Manager	Average turnaround time for all applications.	Completed.
Manage and maintain an efficient Development Application process as per legislative requirements.	7.1.4.1	Good quality and timely development assessment.	Planning & Environment Manager	Determine all development type applications in a timely manner.	This is an ongoing commitment. A formal approval process is in place and constant monitoring done, with planning status reports produced on a monthly basis.
Maintain Council processes consistent with Department of Planning and Environment requirements.	7.1.5.1	Compliance with Department of Planning and Environment requirements.	Planning & Environment Manager	Adjustments made to Council processes as required.	Internal Audit recognises that processes are consistent with requirements.
Regulate swimming pool barrier applications.	7.1.7.1	Maintain and implement the Private Swimming Pool Inspections Program.	Planning & Environment Manager	All pools within the Local Government Area to be	Ongoing weekly and monthly.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				inspected once every 3 years.	
Regulate swimming pool barrier compliance outside the pool inspection program.	7.1.8.1	Assess applications for Swimming Pool Certificates of Compliance.	Planning & Environment Manager	Certificate of compliance or compliance notice to be issued within 7 days of receipt of an application.	Processes and protocols are in place to deal with any of these ad hoc situations. Most cases in the past related to blow up pools and these were all solved through appropriate compliance action.
	7.1.8.2	Investigate complaints relating to swimming pool barrier non-compliance and take action to regulate non-compliance.	Planning & Environment Manager	All complaints followed up within 2 days of receiving the complaint.	Processes and protocols are in place to deal with any of these ad hoc situations. Most cases in the past related to blow up pools and these were all solved through appropriate compliance action.
Fire Safety of Buildings.	7.1.9.1	Maintain a register of Annual Fire Safety Statements for commercial premises.	Planning & Environment Manager	All Annual Fire Safety Statements to be entered in register.	Register is constantly updated.



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Develop State of the Environment Report for Griffith City Council.	7.1.10.1	Establish environmental indicators, report on and update environmental trends, identify major environmental impacts.	Planning & Environment Manager	State of the Environment Report 100% completed June.	State of the Environment Report not required.

Deliver projects to protect and improve biodiversity, biosecurity and sustainability

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Develop Griffith City Council On-Site Sewage Management (OSM) Plan.	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.	Planning & Environment Manager	On-Site Sewage Management (OSM) Plan complete.	Not progressed this quarter.
Deliver Weeds of National Significance eradication and control program.	7.2.3.1	Manage and maintain Council's obligations under the Biosecurity Act.	Parks & Gardens Manager	Number of inspections and spraying programs undertaken.	A delegation of Biosecurity Weed Officers completed three days of Alligator Weed inspections in November 2024. A section of Alligator weed was detected in Carrathool LGA however no Alligator weed was detected in the Griffith LGA. The 'WEED ACTION

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					PLAN' plan continues to be undertaken through the guidelines of the Department Of Primary Industries.

## Protect our heritage buildings and precincts

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Griffith Heritage Study.	7.3.1.1	Liaise with heritage site landowners identified in the Study to ascertain if additional sites should be added to GLEP.	Planning & Environment Manager	Seek gateway approval to list identified heritage sites in the GLEP.	Not progressing.

## Improve sustainable land use

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Develop a Contaminated Land (CL) Register for Griffith City Council LGA.	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.	Planning & Environment Manager	Contaminated Land (CL) sites identified 25% complete. CL register 25% complete by June.	This is an ongoing action.
Regulate and inspect Underground Petroleum Storage Systems (UPSSs)	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.	Planning & Environment Manager	Register of all Underground Petroleum Storage	All sites identified and inspection program commenced.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
(Priority Fuel Stations) within the Griffith LGA.				Systems (UPSSs) complete by June.	
Monitor Underground Petroleum Storage Systems (UPSS) in Griffith LGA as required under the Protection of the Environment Operations UPSS Regulation 2019.	7.4.3.1	Underground Petroleum Storage Systems (UPSS) inspection program.	Planning & Environment Manager	Undertake Underground Petroleum Storage Systems (UPSS) in accordance with inspection program.	Register established and inspections ongoing.

### Use and manage our resources wisely

Manage Griffith's water resources responsibly

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Maintain water infrastructure including reservoirs, mains and treatment plants.	8.1.1.1	Manage and maintain water infrastructure as per budget.	Water & Wastewater Manager	Works completed as per budget allocation.	Water infrastructure including reservoirs, mains and treatment plants has been maintained as planned. Currently, existing treatment processes of Griffith Water Filtration

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Plant is being reviewed, and a master plan is being prepared for an upgrade to meet towns future demand and the water quality requirements.
Maintain sewer infrastructure including pump stations, rising mains and treatment plants.	8.1.2.1	Manage and maintain sewer infrastructure as per budget.	Water & Wastewater Manager	Works completed as per budget allocation.	Sewer infrastructure including pump stations, rising mains and treatment plants has been maintained as planned. Maintenances of pump stations is being carried out on a regular basis. A master plan for strategic upgrade of major sewer rising mains has been finalised, Tendering for diffused aeration system and membrane replacement at

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					Griffith Water Reclamation Plant is being finalised.
Plan and provide water and sewerage services that meet growth demands.	8.1.3.1	Update Developer Service Plans (DSP) for water and sewerage to ensure adequate infrastructure plans in place for future demand.	Director - Utilities	Completion of Developer Service Plans (DSP) for water and sewerage by 2023.	DSP's are in their final stages and are currently awaiting a response from an independent audit which is a compulsory step in approving these plans.
Design and construct water mains in accordance with allocated budget.	8.1.4.1	Design and construct water mains in accordance with allocated budget.	Water & Wastewater Manager	Complete designs and construction as required.	Water mains have been designed and constructed in accordance with the allocated budget to service new subdivisions.
Maintain water pressure zones and metered districts infrastructure.	8.1.5.1	Monitor flows and pressure for variations, anomalies and flow patterns.	Water & Wastewater Manager	Compliance with minimum flow rate and pressure standards as per Supply Levels of Service policy.	Water flow rates and pressure are monitored in water pressure zones and metered districts through SCADA for variations, anomalies and flow patterns. Upgrade of SCADA system is also being carried out to manage

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
					water resources responsibly.
Maintain water meter replacement program to ensure meter age less than 10 years.	8.1.6.1	Manage and maintain Griffith and villages water meter annual replacement program.	Water & Wastewater Manager	Number of water meter replacements.	Water meter replacement has been maintained and managed to ensure the meter age is less than 10 years.
Maintain an annual water mains replacement program.	8.1.7.1	Manage and maintain Griffith and villages water mains replacement program in accordance with allocated budget.	Water & Wastewater Manager	Capital works for water mains completed.	Water mains replacement program has been maintained and managed in accordance with the allocated budget.
Offer rebates for water efficient devices.	8.1.8.1	Rebate program for water efficient devices provided.	Water & Wastewater Manager	Number of rebates provided.	Rebate program for water efficient devices has been maintained. No application was received in the last quarter.
Maintain Risk Based Drinking Water Management System in accordance with State Government requirements.	8.1.9.1	Review and update if required Risk Based Drinking Water Management System.	Water & Wastewater Manager	Risk Based Drinking Water Management System prepared in accordance with legislative requirements.	Risk Based Drinking Water Management system has been maintained in accordance with the DCCEEW and the

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
				Compliance with Australian Drinking Water Guidelines and results published monthly on Council's website.	NSW Health requirements.

## Reduce energy consumption and greenhouse gas emissions

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Liaise with local energy provider to maintain and upgrade street lighting.	8.2.1.1	Maintain street lighting.	Director - Infrastructure & Operations	Street lighting issues identified and reported to Essential Energy.	Street light outages are report to Essential Energy for repairs when they are known to Council.
Undertake Energy Audits on Griffith City Council facilities.	8.2.2.1	Complete Energy Audit on GCC's buildings on a needs basis.	Planning & Environment Manager	Number of audits undertaken.	Not progressing at this stage.

## Promote the use of alternative and renewable energy sources

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Identify alternative and renewable energy sources	8.3.1.1	Work with industry and other key groups to encourage the use of alternative and renewable energy sources.	Planning & Environment Manager	Implementation of projects that benefit the environment.	Local solar farm approvals/assessments.

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
that may benefit Griffith.					

Implement programs to improve sustainability

DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Efficiently manage Council's fleet services, taking into consideration the impact of Councils fleet and depots on the environment.	8.4.1.1	Provide environmentally efficient fleet plant and vehicles to Council.	Fleet & Depot Manager	Investigate and recommend any fuel or energy savings available when replacing plant items or through policy changes.	Investigation has occurred into new energy vehicles, with further investigation to occur in the next reporting period.
Implement the Street Tree and Tree Preservation Policy.	8.4.2.1	Administer Street Tree and Tree Preservation Policy.	Parks & Gardens Manager	Compliance with Street Tree Policy. Compliance with Tree Preservation Policy. Number of applications processed.	Twenty Seven Sugar Gum trees have been removed from Railway St, Griffith. The trees posed a safety risk to the public, Plane Trees will be replaced in the area and a irrigation system installed to water the new trees. The Tree Policies continue to be implemented.



DP Action	Action Code	Action Name	Responsibility	Performance Measure	Comments
Investigate community's intentions and acceptance for Food Organics Garden Organics (FOGO) Collection Service for Griffith.	8.4.3.1	Assess feasibility for Garden Organics (GO) only or Food Organics and Garden Organics (FOGO) waste collection (kerbside, public place and business) organics diversion service.	Director - Utilities	Report on feasibility.	Information on the FOGO funding and some options will be provided to Councillors at a workshop in the 3rd quarter.
Increase Resilience to Climate Change (IRCC) through implementation of actions to address identified climate change risks and vulnerabilities within the Griffith LGA.	8.4.4.1	Submit application for solar panel installation at GRALC to reduce reliance on fossil fuels.	Director - Business, Cultural & Financial Services	Grant submitted by December 2024.	This action is currently under preparation. Staff are working with relevant NSW State Government Department on preparing information and a grant application for a large-scale solar installation at GRALC with latest estimate for submitting grant for Q1 2025.