

# COONAMBLE SHIRE COUNCIL ANNUAL REPORT 2023-2024



**COONAMBLE**  
SHIRE COUNCIL



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# 1.0 Welcome

## Acknowledgment of Country

Council acknowledges the Gamilaraay and Wailwan people as the traditional owners and custodians of the land on which it operates, respecting Elders past, present and emerging. Council seeks at all time to show respect to all people and cultures whose privilege it has to serve.

## Mayor's Message

As we reflect on the past year, I am proud to present the 2023/24 Annual Report for Coonamble Shire Council. This year has been marked by significant achievements and progress, driven by our collective commitment to enhancing the quality of life in our community. Particularly as this is the final year of this term of Council, I am filled with pride and gratitude for the progress we have made together.

The impacts of extreme weather in our LGA in past years is unfortunately still being felt on our roads, with restoration works being delayed by the lengthy process for receiving funds under State Government natural disaster provisions. I congratulate and thank the Infrastructure Department for all they have been able to do to restore the road network and commence work to improve our roads so they are better able to stand up to natural disasters.

Council has this year taken stewardship of projects that could have a significant impact on the future of the entire LGA.

Councillors and staff have taken a strategic, long-term view approach to strengthening and diversifying the local economy. This has seen Council step in to facilitate opportunities for development, including at the old Sons of the Soil Hotel and new housing.

The creation of an artesian bore bath has long been a project of the Coonamble Shire Council. This year we have made excellent progress with a site now secured. Council is working through the processes, including licensing, to deliver a new artesian bore bath facility at the southern end of the Great Artesian Basin.

I want to extend my heartfelt thanks to my fellow Councillors, our dedicated staff, and our volunteers have contributed their time and energy. The combined hard work and passion of each and every one of you has been the driving force behind our successes.

As we look forward to the coming year, Council remains committed to transparency, accountability, and continuous improvement. It has been a privilege to serve the Coonamble Shire community and I am confident that the incoming Council will continue to build on our achievements and lead us towards a bright future.

Thank you for your partnership.

**Tim Horan**  
**Mayor**





## General Manager's Message

The 2023/24 annual Report reflects our commitment to serving our community with excellence and pride. Throughout the year we have focused on delivering high-quality services and infrastructure improvements that meet the needs of our residents.

Key projects have included:

- Establishment of an Audit Risk and Improvement Committee (ARIC)  
From 4 June 2022, all Councils were required have an ARIC and effective of 1 July 2024, all Councils were required to have a risk management framework and an internal audit function.

The *Local Government Act 1993* under Part 4A Internal audit requires:

428A Audit, Risk and Improvement Committee

- (1) A council must appoint an Audit, Risk and Improvement Committee.
- (2) The Committee must keep under review the following aspects of the council's operations —
  - (a) compliance,
  - (b) risk management,
  - (c) fraud control,
  - (d) financial management,
  - (e) governance,
  - (f) implementation of the strategic plan, delivery program and strategies,
  - (g) service reviews,
  - (h) collection of performance measurement data by the council,
  - (i) any other matters prescribed by the regulations.

A detailed OLG Calendar of Compliance & Reporting was prepared to monitor progress.

Council's risk management is in accordance with ISO31000:2018 and a risk management specialist was appointed to complete the review and upgrade of the risk management framework to meet the statutory requirements and timeframe of 1 July 2024.

The ARIC will oversee Council and Councillors including the internal audit function and risk management framework. Over time ARIC's role is expected to expand to cover management function: financial management, integrated planning and reporting and performance.

- Waste Management  
A high-level Review of the Waste and Recycling management and operations was conducted in an endeavour to establish a foundation from which priorities and goals can be established to achieve compliance, safety and risk management as well as service and disposal efficiency.
- Community Development section  
A Community Development section was established to focus on our community and our people and the support that Council offers in the delivery of positive outcomes for the key areas in line with Council's 2023/2024 Operational Plan



The transition from the Community Services Department to the Community Development Department represents a strategic evolution in our approach to supporting and enhancing our community.

Development initiatives are designed to address the root causes of issues, leading to more sustainable improvements in community well-being. By focusing on development rather than solely on service delivery, we anticipated a more profound and lasting impact on the community, and we aim to achieve more sustainable, impactful results and foster long-term growth. The shift to a development-oriented approach encourages greater collaboration with other organisations, businesses, and government entities. It positions Council as a key player in driving collective efforts towards community advancement, leading to enhanced partnerships and resource sharing. A summary of community service progress and activities include:

- Holiday Program – Coonamble & Gulargambone
- Youth Centre Gulargambone (After School & Holiday Activity)
- After School Care Quambone
- Library Services (Coonamble, Gulargambone, Quambone)
- Creating, coordinating and supporting events e.g. Seniors Week Luncheon
- Funding events e.g. the Interagency Resilience Day, October Wellbeing Day
- Youth Empowerment Program (First Light) – Edraak Insights The Community

This year we also completed the task of rebuilding the organisation structure, successfully recruiting all vacant positions to provide the resources required to deliver the day-to-day operations of Council as well as building morale in the workforce. At the same time, Council has been working to enhance the relationship with Federal and State Governments and their agencies to achieve the best outcomes for the community.

Council has supported some fantastic events during the year, with more still to come. The annual Coonamble Show was a great success and Council continued to support the local public holiday that allows more people to enjoy the show. This year's rodeo saw record numbers of visitors to the event, with large numbers making use of Council facilities to stay and enjoy the town and surrounds. Council staff also commenced work on a major new street festival, Vision Splendid, to be held later in the year. These events bring a vibrant air to the community and are such a wonderful opportunity to get out and spend time with family and friends.

Our financial management has been prudent, ensuring we maintain a strong fiscal position while investing in essential services and future growth. We have also embraced innovation and technology to improve our operations and service delivery, making it as easy as possible for the community to engage with us and access the services they need.

I commend our Council staff and volunteers. Without their hard work, we could not have achieved our goals. I am also very appreciative of the support and feedback from our residents, which is invaluable in guiding our efforts.

As we look ahead, we remain committed to building on our successes and addressing the challenges that lie ahead. Together, we will continue to work towards a brighter future for our community.

**Paul Gallagher**  
**General Manager**



# Contact us

## Visit

Council's Administration Office and Chambers are located at 80 Castlereagh Street, Coonamble NSW 2829

## Office Hours

Open Monday to Friday, 8:30am to 5:00pm

## Contact

Phone: (02) 6827 1900

Email: [council@coonambleshire.nsw.gov.au](mailto:council@coonambleshire.nsw.gov.au)

Fax: (02) 6822 1626

Website: [www.coonambleshire.nsw.gov.au](http://www.coonambleshire.nsw.gov.au)

## Write

If you wish to write to Council on any matter, kindly address the letter to:

The General Manager  
Coonamble Shire council  
PO Box 249  
COONAMBLE NSW 2829

## Meet with Staff

Council staff are available during office hours to answer enquiries. It is good practice, although not essential, to make an appointment to see staff. This will ensure the staff member you require is available at the time.

## Other Council Contacts

<p><b>Library</b></p>	<p>Castlereagh Street, Coonamble          Phone 6827 1925 Fax 6822 1057          Email:          Coonamble.Library@coonambleshire.nsw.gov.au          Facebook: Coonamble Shire Library</p>
<p><b>Information &amp; Exhibition Centre</b></p>	<p>120 Castlereagh Street, Coonamble          Phone 6827 1923          Facebook: Visit Coonamble</p>
<p><b>Service NSW Agency</b></p>	<p>84 Castlereagh Street, Coonamble          Phone 6822 1487</p>
<p><b>Coonamble Museum Under the Bridge</b></p>	<p>Aberford Street          Closed until further notice</p>
<p><b>Coonamble Swimming Pool</b></p>	<p>Aberford Street,          Opening hours:          Monday to Friday 6.00am – 9.00am and 2.00pm-7.00pm          Saturday to Sunday 6.00am - 7.00pm          Phone 68221722</p>
<p><b>Gulargambone Swimming Pool</b></p>	<p>Munnell Street,          Opening hours:          Monday to Friday 6.00am – 9.00am and 1.00pm - 6.00pm          Saturday to Sunday 1.00pm - 6.00pm          Phone 68251124</p>



# 2.0 Introduction

## The Annual Report

The purpose of the Annual Report is for Council to communicate to the community the progress made in 2023 - 2024 with the four-year Delivery Program and the one-year Operational Plan. These plans are wholly the responsibility for Council to deliver. The Annual Report details many of the mandatory and statutory reporting requirements and audited financial statements. An 'easy to read' income and expenditure financial summary is provided below.

The Annual Report is a critical component of Council's Integrated Planning and Reporting requirements. This includes a suite of strategic plans and documents for the Coonamble Shire and Council.

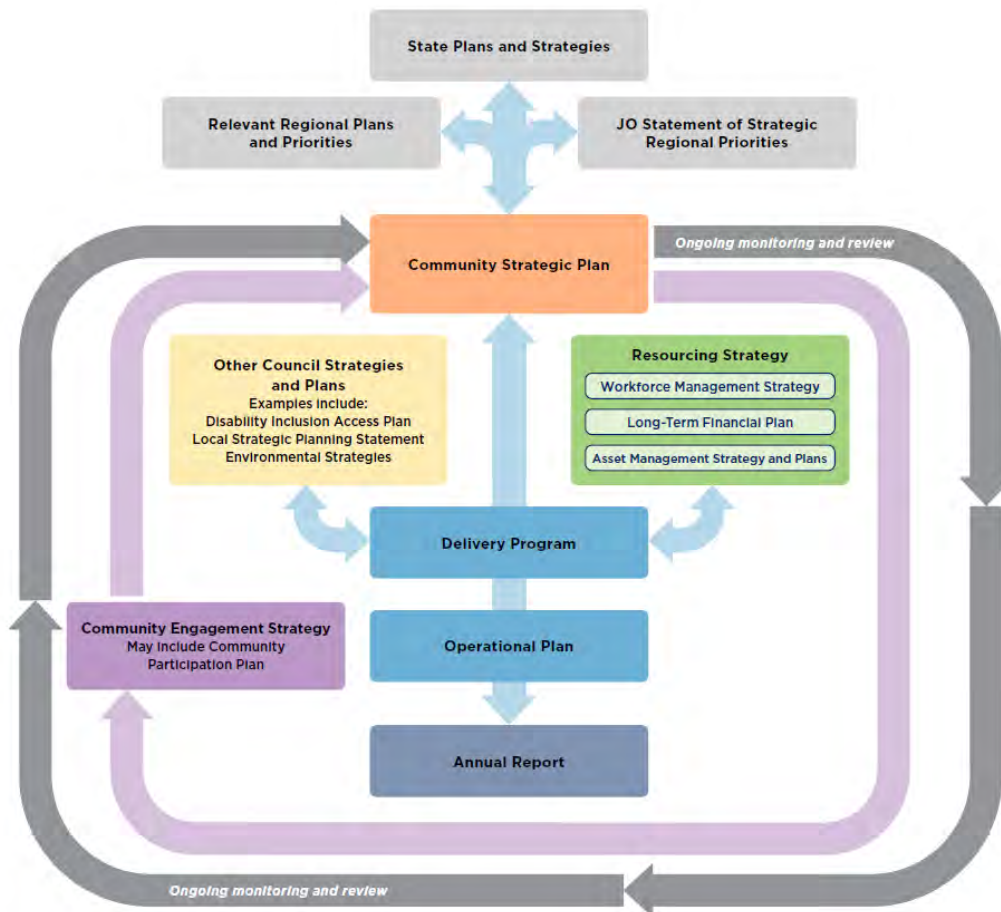


Diagram 1: Integrated Planning & Reporting Framework

## Highlights

Projects and services delivered during 2023 – 2024, across the quadruple bottom line – economic, social, environmental and leadership, are outlined below. The detailed 2023 - 2024 Report on the Delivery Program and Operational Plan is provided below (Appendix A).

### OUR PEOPLE

- Council coordinated a program of activities for several days of each week of each of the school holidays during the reporting period, collaborating with 15 different services and organisations to provide activities for children and youth. These activities were enhanced through funding secured under the State Government's Holiday Break Program.
- State Government funding of \$2.91 million was secured under the Regional Youth Investment Program to construct two crisis accommodation units in Gulargambone and two crisis accommodation units in Coonamble, as well as to deliver a Youth Empowerment Program. During this reporting period, the scope of works for the crisis accommodation units was drawn up and the Youth Empowerment Program commenced.
- Local community leadership was honoured and promoted through the Australia Day gatherings in Coonamble and Gulargambone communities, with awards given in a number of categories, both individual, organisational and event-based.
- Facebook and the *Weekly Connect* half-page, paid editorial section in *The Coonamble Times* continue as the main means of communicating with residents and ratepayers. Face-to-face participation in meetings of the Chamber of Commerce, Coonamble Interagency and Domestic Violence Collective was also maintained.
- Amenity was improved for people in the north-west of Coonamble with the construction of a 2.5m-wide footpath from the back of Macdonald Park, along Limerick Street to Edward Street in the north. Installation of solar lighting and seating improves the safety and accessibility of those using the footpath.





**Library services**

Service	Loans	New M/ships	Wi-Fi (ppl)	Internet (pp)	Internet (hrs.)	Children's Computers	Junior Visits	Adult Visits
Coonamble	5106	184	916	859	38090	969	1528	3209
Gulargambone	431	9						

**Visits and enquiries by type**

Library Visits	Reference Enquiries	Technology Enquiries	Local History	VIC Enquiries
4737	140	639	87	122

**Activity Statistics**

Senior Craft	Pre-School Visits	Housebound	Meetings	Movies	Storytime	Other
143	331	18	12	114	95	330

**OUR ECONOMY**

- Coonamble Shire Council was recognised in the top 10 of all NSW councils for the fastest development assessment times, with an average of only 36 days, creating a more attractive environment for investors and development.
- In an effort to stimulate greater economic activity in Coonamble’s Central Business District, Council purchased the Sons of the Soil Hotel and is pursuing several potential pathways for development.
- Council purchased 7ha of freehold land on River Road, Coonamble – just south of the Showground reserve – for the development of the Coonamble Artesian and Cultural Experience.
- Funding was secured to design a footpath from the Coonamble Multi-Purpose Service (Hospital) to the showground to better facilitate access to the Coonamble Show, Rodeo and other events at that venue by people walking from town.
- State Government funding under the Community Engagement Program enabled a number of activities across the year, including the *Winter Fest Out West* event – bringing a synthetic ‘ice’ rink to Coonamble for two days, resulting in more than 1200 individual half-hour bookings for those who wished to participate.
- The *Real Country Destination Strategic Plan* was adopted during the year. Funded through a State Government grant of \$489,312, a consortium, comprising Coonamble, Gilgandra and Warrumbungle Shire Councils, was able to develop the Business Case for a keystone project in each Shire and the Destination Strategic Plan itself to promote the region as a destination in its own right. This contributes to the development of the tourism industry in the area and the goal of encouraging more overnight stays by visitors.
- The pace of implementing the Inland Rail project slowed during the reporting period as the Federal Government determined its priorities.

**OUR INFRASTRUCTURE**

- Preconstruction activities on the Tooraweenah Road project have continued with receipt of the final design and tender released for construction of the culverts.

- Work has been progressing on the Gulargambone and Box Ridge Roads under the LRCI Phase 3 program (rehabilitation, shoulder widening and reseals).
- Further Heavy Patching was undertaken on Back Gulargambone Road.
- Additional rehabilitation and reseals were done on Gulargambone Road.
- Heavy Patching work was undertaken on Carinda, Baradine, Pilliga and Warren Roads under the Regional Emergency Road Repair Fund (RERRF).
- Additional heavy patch work and culvert repairs were undertaken on Carinda Road under Fixing Local Roads Round 3.
- Significant emergency and some restoration works were undertaken on Council's Regional and Local Road network to ensure the safety of the travelling community.
- Water mains replacement on Tooloon Street, Coonamble.
- Major refurbishment of two (2) sewer pump stations in Coonamble and one (1) in Gulargambone.
- Coonamble Oval irrigation upgrade and construction of new sporting field.
- Upgrade of irrigation at Gulargambone highway park.
- Chemical controllers installed at Coonamble, Gulargambone and Quambone pools.
- Construction of new columbarium at Coonamble Cemetery.

## OUR LEADERSHIP

- After significant human resource shortages in recent years, the workforce structure was comprehensively updated and a full complement recruited by early 2024. Before this, the organisation suffered with too few people doing too many jobs for too long.
- All positions in the Council executive were filled during the year, allowing the organisation to begin catching up on strategic planning and vision for the organisation, which was not sustainable with a high number of vacancies.
- The journey to a values-based organisation has commenced, and this cultural change is expected to continue to be delivered over the next two years.
- The organisation has met compliance with new regulatory requirements in the risk management area.





## Financial Summary

Coonamble Shire Council is in a strong financial position meeting or exceeding industry financial benchmarks. It is noted that one area where Council has consistently performed below the industry standard is the 'own source operating revenue ratio', which is the measure of the degree of Council's reliance on external funding sources, such as operating grants and contributions. Council continues to work on strategies to mitigate the reliance on operating grants and contributions by exploring new income generating activities.

A summary of our performance is provided below, while detailed financial information is included within the full financial statements.

<b>INCOME FROM CONTINUING OPERATIONS</b>	<b>2023/2024 (\$ '000)</b>
Rates and annual charges	7,518
User charges and fees	7,319
Other revenues	1,097
Grants and contributions provided for operating purposes	13,459
Grants and contributions provided for capital purposes	8,904
Interest and investment income	1,795
Other income	82
Net gain from the disposal of assets	835
<b>Total income from continuing operations</b>	<b>41,009</b>
<b>EXPENSES FROM CONTINUING OPERATIONS</b>	
Employee benefits and on-costs	9,528
Materials and services	11,669
Borrowing costs	25
Depreciation, amortisation and impairment of non-financial assets	7,669
Other expenses	1,029
<b>Total expenses from continuing operations</b>	<b>29,920</b>
<b>Operating result from continuing operations</b>	<b>11,089</b>
<b>Net operating result for the year attributable to Council</b>	<b>11,089</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>2,185</b>

# 3.0 Coonamble LGA



## Community Vision

“We are a prosperous, safe and welcoming community where we connect with each other, with our culture and our sustainable environment.”

Community Strategic Plan 2022-2032



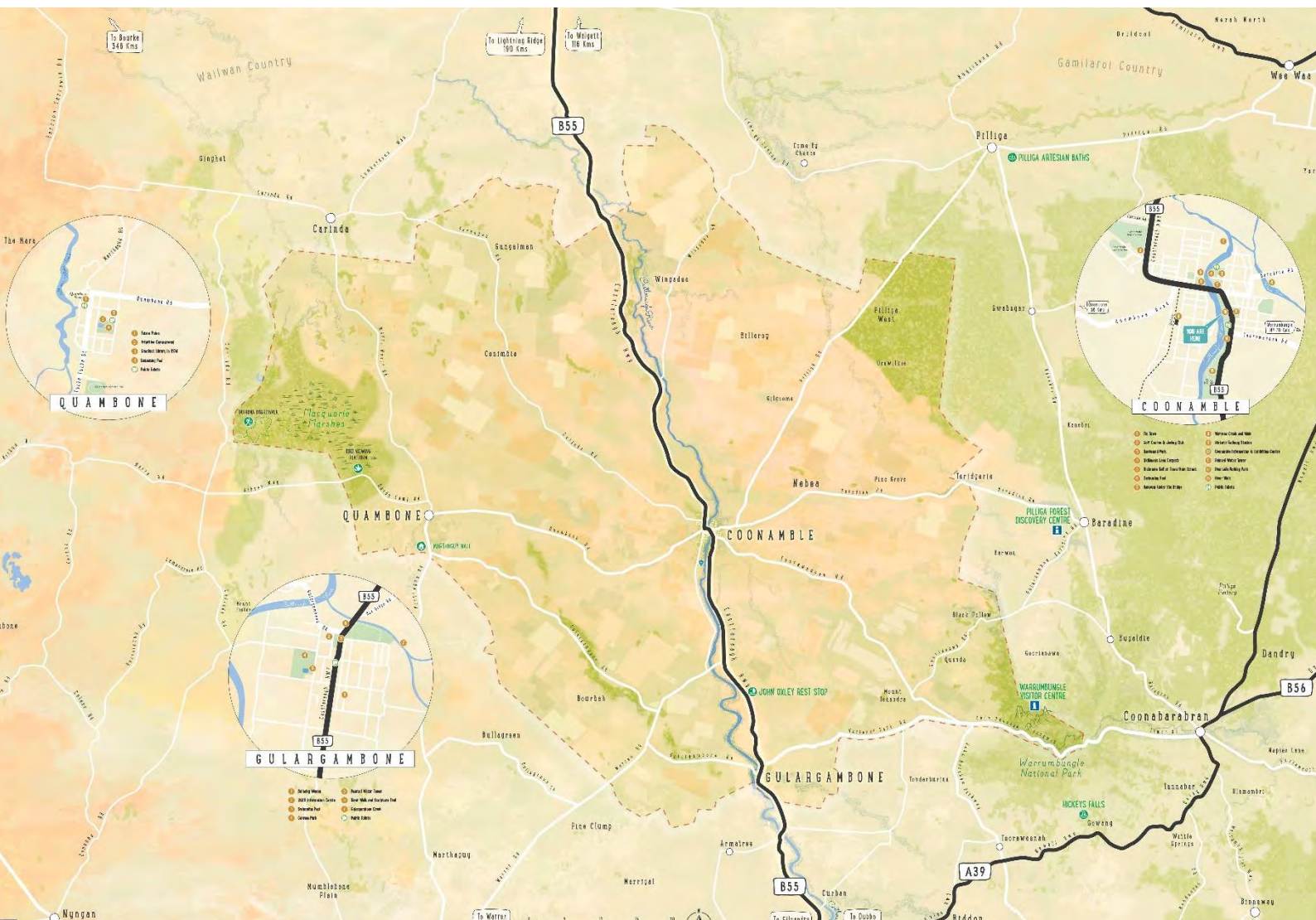
# Coonamble Shire

Coonamble LGA has an area of 9,955 square kilometres and is located on the traditional lands of the Wailwan and Gamilaraay people. Coonamble Shire is part of the Orana Region of Central Northern NSW and is bounded by the Shires of Walgett to the north, Warrumbungle in the east, Gilgandra to the south and Warren in the west. Coonamble LGA encompasses the township of Coonamble and the villages of Gulargambone and Quambone.

Coonamble LGA has strong connection to its Aboriginal heritage and culture, with 33.9 percent (Census, 2021) of the community identifying as Aboriginal.

Agriculture is the dominant industry in the Shire with 26 percent (Census, 2021) of the local labour force employed in the agricultural sector. The community and families who make their livelihoods from the agriculture industry also contribute to the identity and feel of this vibrant and diverse community. Dryland broadacre crops, sheep and cattle are the dominant agriculture commodities produced.

Coonamble is situated on the Castlereagh River, which runs through the town, dividing east from west. Quambone is the gateway to the Macquarie Marshes, a rich ecological wetland and growing tourism hotspot. The Coonamble Shire has a diverse array of signature events, including: the annual Coonamble Rodeo and Campdraft, the largest event of its kind in the southern hemisphere; Pave The Way To Gular, a vibrant cultural and artistic event; the Coonamble Show; the Gulargambone Show; the Quambone Polo-crosse Carnival; and the bi-annual Coonamble Ag Field Day.





# COONAMBLE SHIRE SOCIO-ECONOMIC PROFILE

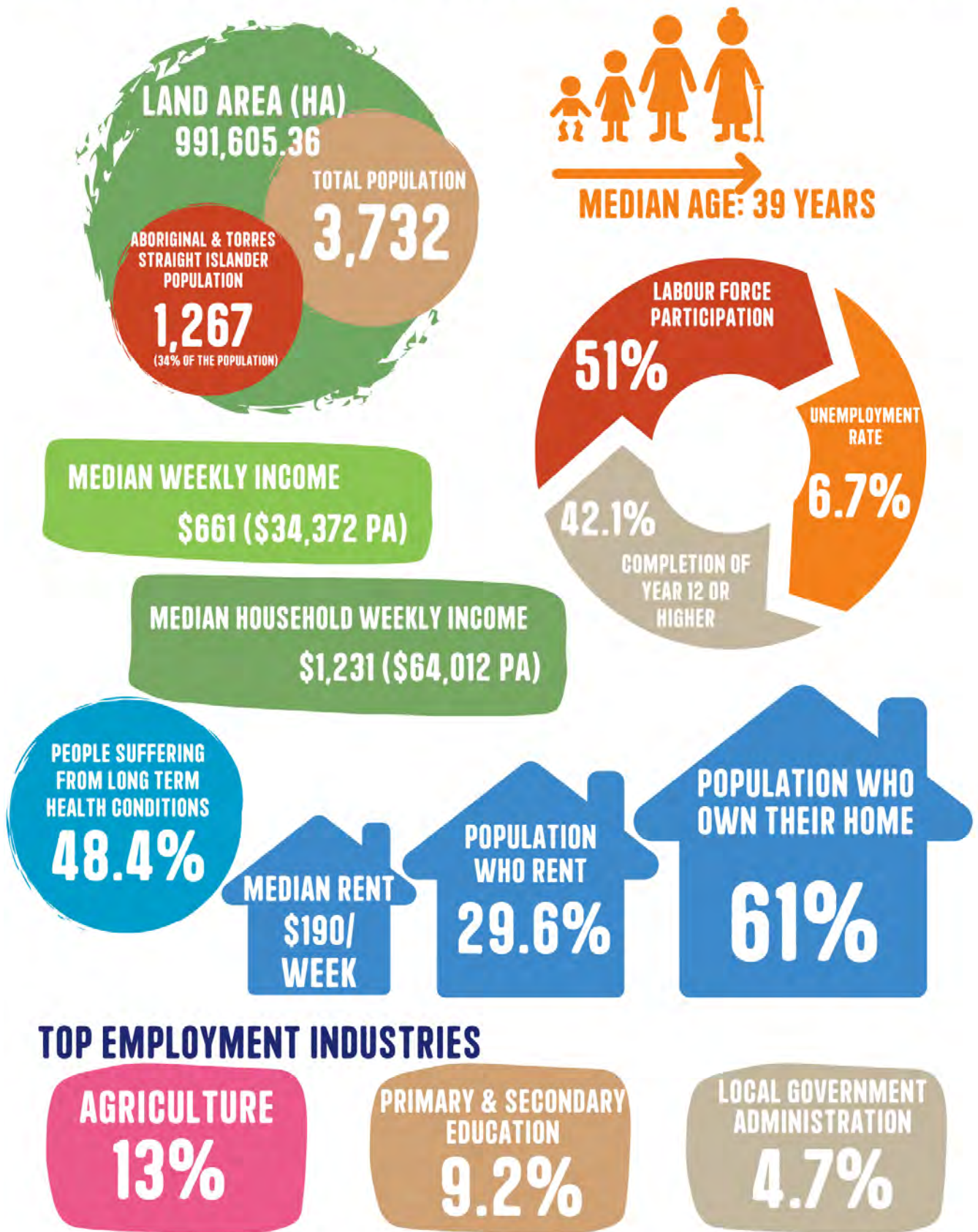


Diagram 2: Socio Economic Profile (Census 2021).

# Governance

## Councillors

Coonamble Shire has a total of nine elected Councillors, including the Mayor.



**Mayor Tim Horan**  
*Elected in December 2021*



**Cr Karen Churchill**  
**Deputy Mayor**

Elected to Council in  
September 2016.  
Resigned September 2023.



**Cr Adam Cohen**  
**Deputy Mayor**

Elected to Council in  
December 2021.  
Elected Deputy Mayor  
September 2023.



**Cr Pat Cullen**

Elected to Council in June  
2019.



**Cr Barbara Deans**

Elected to Council in  
June 2019.



**Cr Bill Fisher**  
**Deputy Mayor**

Elected to Council in  
September 2016.  
Elected Deputy Mayor  
September 2023



**Cr Al Karanouh**

Elected to Council in 2008.  
Resigned September  
2023.



**Cr Terry Lees**

Elected to Council in  
December 2021.



**Cr Brian Sommerville**

Elected to Council in  
December 2021.

## Council meetings

Ordinary meetings of Council are held on the second Wednesday of the month, excluding January. Members of the public are invited to attend. Council's July meeting was held in Quambone.

Correspondence to be considered by Council must be lodged at least 10 days prior to the meeting to be included on the agenda. Only matters classified as 'urgent businesses by the General Manager, received after that time, may be included.

## Council delegates

The following Councillors were appointed as representatives to a number of external committees:

COMMITTEE	COUNCILLOR REPRESENTATIVE
Bush Fire Management Committee	Cr Karanouh*
Local Emergency Management Committee	Cr Karanouh&
Outback Arts	Cr Deans
Coonamble Together Partnership Group	Mayor Horan and Cr Cohen
North West Library Cooperative	Cr Churchill*
Castlereagh Macquarie Weeds County Council	Cr Cullen and Cr Fisher
Coonamble and District Chamber of Commerce	Cr Sommerville
Quambone Resources Committee (S.355 Committee)	Cr Sommerville

\* Position vacant after September 2023.

## Governance Framework and Reporting

Council operates in a complex and dynamic regulatory framework, which requires significant resources to be deployed for compliance and reporting.

The key documents related to Council decision-making and good governance are the Code of Conduct and Code of Meeting Practice.

Additionally, Council has a suite of Policies that establishes operational integrity and consistency.

## Decision Making

Nine elected Councillors make decisions on behalf of the community at Council meetings. The General Manager is responsible for ensuring implementation and delivery of Council's resolutions and day-to-day operational matters.



## External Controls

Council's powers and functions are primarily established in the NSW *Local Government Act 1993*. A significant number of other Acts inform Council's activity, including compliance with Federal and State Government legislation, NSW Ombudsman, Division of Local Government, Independent Commission Against Corruption and SafeWork NSW.

## Integrated Planning & Reporting Framework

The Office of Local Government established the Integrated Planning and Reporting (IPR) framework to help Councils improve community participation in decision making, reduce duplication, build networks and partnerships, and strengthen Council's strategic focus.



## Community Strategic Plan 2022-2032

The 10-year Community Strategic Plan establishes the high-level community objectives across the areas of Social, Economic, Environment, Infrastructure and Leadership.

The community consultation process conducted every four years for the establishment of the Community Strategic Plan endeavours to capture services and projects sought by the community. These range across the full gambit of community needs. The delivery of some of these needs are within Council's realm of responsibility, while others can only be achieved through political representations to the State and Federal Government.

Actions in the Community Strategic Plan are prioritised and scheduled in the Delivery Program and the Operational Plan.

## Delivery Program

Council's Delivery Program is the program of works and services that will be delivered by Council during the elected term. It is directly linked to the objectives and strategies within the Coonamble Shire Community Strategic Plan.

## Resourcing Plans

The Delivery Program is underpinned by the Long-Term Financial Plan, Workforce Plan and the Asset Management Plan. These plans outline how Council will achieve the objectives of the Delivery Program in terms of money, people and physical assets.

## Operational Plan

The Operational Plan identifies the specific actions and resourcing that will be undertaken to achieve the Delivery Program each year. The budget included in the Operational Plan determines works, services and projects to be completed during the year.

## Organisational Structure and Workforce

### Coonamble Shire Council

Staff are responsible for the delivery of key services and infrastructure for the benefit of our LGA. Council employees over 100 staff, across three directorates with the majority holding permanent full-time positions. Council is one of the largest employers in the Shire and offers a wide range of attractive benefits and a variety of employment opportunities. Working in Local Government and Council can be a rewarding career.

Council adopted a new organisational structure on 12 October 2022 and significant recruitment has resulted in the full complement of positions in the new structure being filled by April 2024.



## Executive Leadership

<b>General Manager</b>	<b>Mr Paul Gallagher</b>
<b>Director Corporate Services</b>	<b>Mr Bruce Quarmby</b>
<b>Director Infrastructure Services</b>	<b>Mrs Kerrie Murphy</b>
<b>Director Community, Planning, Development and Environment</b>	<b>Mr Barry Broe (from March 2024)</b>
<b>Executive Manager Corporate Governance</b>	<b>Ms Jenni Maundrell (from April 2024)</b>

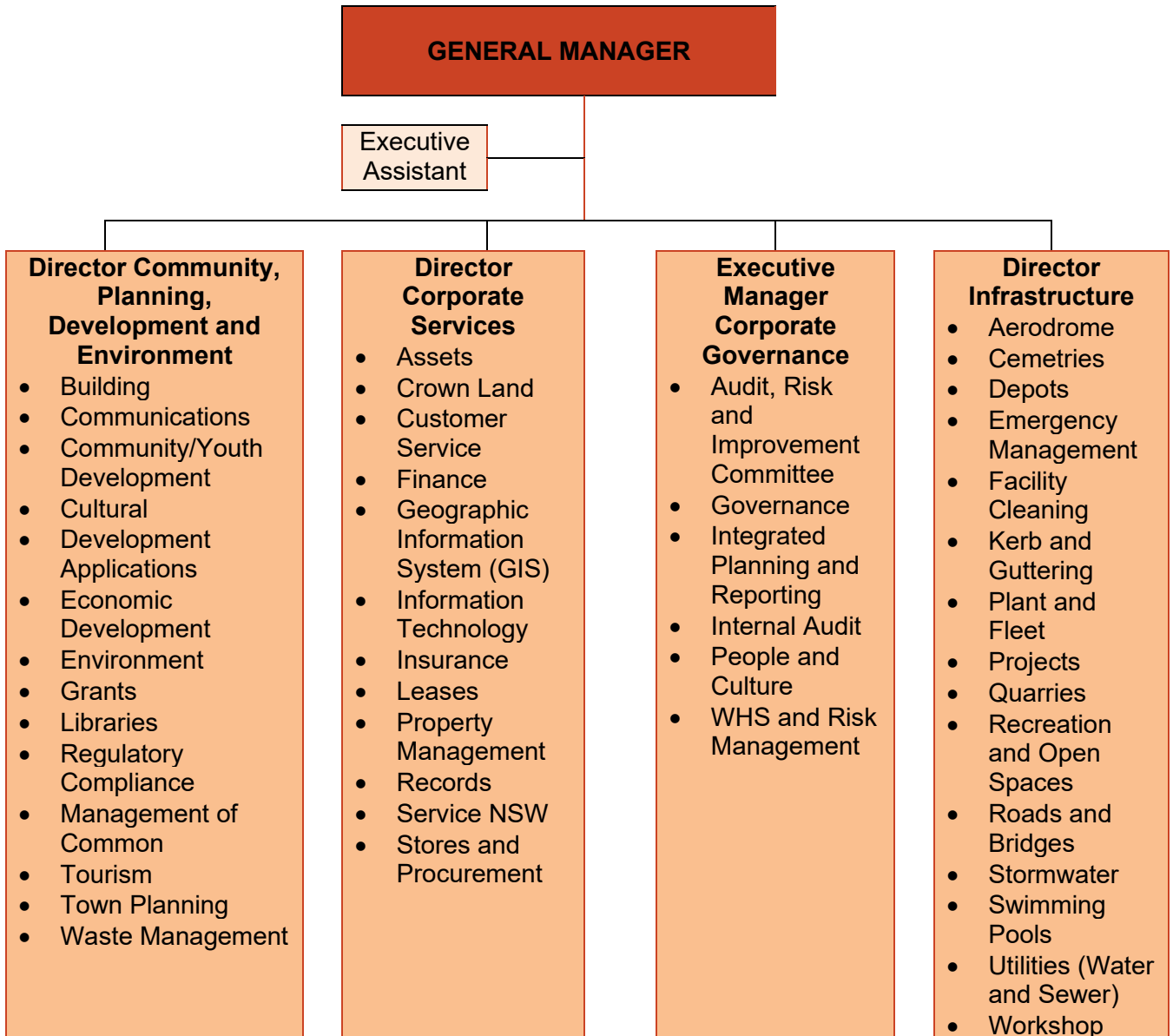


Diagram 3: Organisational Structure



## **Benefits of working for Council**

There are a great many benefits of working for Council, including the following:

- Nine-day fortnight.
- Four weeks annual leave per year.
- Three weeks sick leave per year.
- Long Service leave after five years.
- Access to carers leave, maternity and parental leave for supporting partners.
- Recognition of staff service.
- Employee Assistance Programme providing external and confidential counselling.
- Corporate Uniform Allowance as per current policy.
- Council provided hi-vis and safety work wear and Personal Protective Equipment (PPE).
- Ongoing training and development.
- Employee Social Club.
- Annual Union Picnic Day for relevant union members.
- ATSI employees are entitled to attend annual community NAIDOC Day events.

For senior management positions, benefits can also include relocation assistance, housing, executive leave, paid professional memberships and leaseback vehicles (including private use).

## **Staff Health & Wellbeing**

To assist with providing a healthy work life balance we encourage use of our Employee Assistance Program through Lifeworks to provide an external and confidential counselling to staff and their families 24 hours a day seven days a week. Staff has the flexibility to access two days per calendar year of Health & Wellbeing Leave to monitor their own personal health.

## **Recognition of Long Serving Staff**

Council celebrates its long serving staff each year.

Those that reached significant milestones with Council as at 30 June 2024 year were:

- Chris Ellis – 25 years
- Matthew Johnson – 15 years
- Jacob Nicol – 10 years
- Stuart Lloyd – 10 years
- Dale Johnson – 5 years
- Jamie Peacock – 5 years
- Kevin Haycock – 5 years

## **Professional Development**

Each year Council provides opportunities for staff, trainees and volunteers to attend training and professional development activities including seminars and conferences. Formal training activities ensure skilled and knowledgeable staff, resulting in better service to the community through the professional delivery of services and management of assets. For the 2023-2024 year, 140 staff attended various training opportunities and workshops, seminars and conferences, at a cost of

# 4.0 Progress Update

## COMMUNITY STRATEGIC PLAN PROGRESS

The Community Strategic Plan 2022-2032 (CSP) was adopted in June 2022. The CSP identifies our values, strengths, challenges and opportunities for the future development and growth of the Coonamble Local Government Area.

## DELIVERY PROGRAM AND OPERATIONAL PLAN PROGRESS

The Annual Report outlines the progress made and key achievements of the Delivery Program and Operational Plan in 2023 - 2024 to 30 June 2024.

As at 30 June 2024, of the 67 actions to be progressed, 15 actions were complete and 48 were progressing and 4 were not progressing. The full Progress Update Report 2023 - 2024 for the Delivery Program and Operational Plan can be found in Appendix A. The following chart provides a status breakdown of the 78 actions.

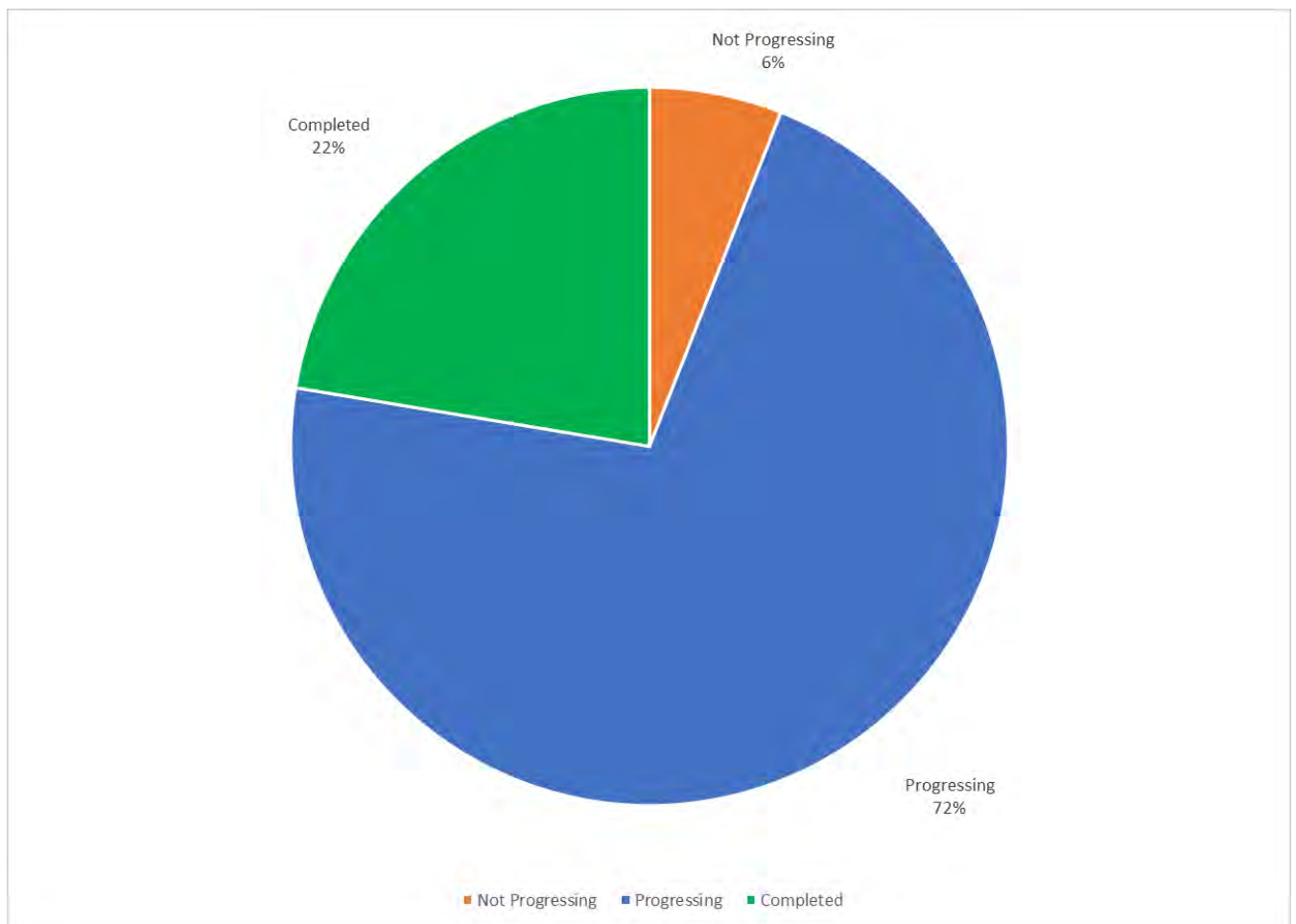


Diagram 4: Status of Delivery Program and Operations Plan Actions.

# 5.0 Statutory Declaration

The following matters are required to be reported by Council under Section 428(4), Section 406(3) of the *Local Government Act 1993* and the *Local Government (General) Regulation 2021* and are listed with the corresponding clause number. Figures given are for 2024 - 2025 and as at 30 June 2024.

## Local Government Act 1993

**Section 428(4) (a)** Council's Audited Financial Reports – refer Appendix B

### **SECTIONS 428(4)(c)-(d) MODERN SLAVERY STATEMENT**

#### Introduction

This Modern Slavery Statement is provided by Coonamble Shire Council in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

The legislation is new, and this is the second year of reporting requirements for Local Government in NSW. Coonamble Shire Council is committed to developing and implementing a three (3) year action plan to ensure that not does Council comply with the requirements of the Act, but also seeks to further refine and improve Council's processes and procedures on an ongoing basis.

#### Organisational Structure and Supply Chain

Coonamble Shire Council is Rural Council located in the Orana region of NSW and covers an area of 9,955 square kilometres. Council has approximately 100 fulltime equivalent staff spread across its three departments.

With an annual Operational budget of approximately \$29.9 million, Council's procurement function is decentralised given its three-department structure. We recognise the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

Council's supply chain can be broken down into the following categories.

Supply Chain Category
Road's maintenance and construction services
Raw materials – infrastructure construction
Professional Services (law, town planning, engineering, project management etc.)
Solid Waste Services
Building maintenance services – Electrician, Plumber, Builders
Chemicals – water treatment
Plant and equipment
Quarry operations
Recreational Facilities management services



Utilities
Stationary products
IT products & licencing
Childcare – food and services

## Policy

Coonamble Shire Council adopted a Modern Slavery Prevention Policy in December 2023. The policy outlines Council's commitment to preventing and addressing modern slavery in all its procurement activities. A copy of this policy is included in Appendix C.

## Outcomes

Implementation of the above policy has resulted in the following actions undertaken and future initiatives planned in relation to Council's procurement processes.

<b>Activity</b>	<b>Description</b>	<b>Actions Taken</b>	<b>Future Initiatives</b>
Staff Awareness and Training	Staff awareness of modern slavery and Council's policy and expectations	Communicated to specific staff.	All Staff will be made aware of Council's policy and expectations towards modern slavery. The activity will be included in Council's action plan to be carried out.
	Staff training	Training provided to specific staff.	Training will be provided to all staff. The activity will be included in Council's action plan to be carried out.
Supplier engagement	Awareness of Council's policy and expectations	Council is yet to action.	An education program for Council suppliers is to be included in Council's action plan to be carried out.
	Supplier training	Council is yet to action.	Supplier training will be included in Council's action plan to be carried out.
	Supplier self-assessment questionnaire (SAQ)	SAQ has been developed. The document has been incorporated into Council's suite of RFT documentation.	SAQ to be distributed to Council suppliers. The activity will be included in Council's action plan to be carried out.
	High risk supplier engagement	Council is yet to action.	Council control measures to be further developed and refined. The activity will be included in Council's action plan to be carried out.
Risk Assessment	Inherent risk assessment at a category level	Draft risk assessment has been completed, further review and action is still required.	The draft risk assessment at category level is to be reviewed by Council management. The activity will be included in Council's

			action plan to be carried out.
	Pre-purchase checklist to identify higher risk procurements	Check list currently being drafted.	Once completed the pre-purchase checklist for high-risk procurements will be reviewed and implemented.
	Supplier risk assessment – existing suppliers	Council is yet to action.	A review will be scheduled in year one (1) of Council's action plan.
	Supplier risk assessment – new and potential suppliers	Purchasing from LGP Contracts and utilising modern slavery risk ratings. For purchases not on LGP Contracts Council will utilise the SAQ	These works will be scheduled into year one (1) of Council's action plan.
Tendering and contracting	Modern slavery tender criteria	Since the adoption of the policy in late 2023, Council has been including a modern slavery tender criterion as part of its standard RFT documentation.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Procurement process/procedure includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law.		
	Modern slavery contract clauses	A modern slavery contract clause has been developed and will be included as standard in Council contract documentation.	The inclusion of Modern contract clause into Council contracts has commenced.
	Supplier Code of Conduct	Council is yet to action.	The development of a supplier Code of Conduct will be included in Council's action plan.
Reporting and Grievance Mechanisms	Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.	Council is yet to action.	A review of systems is to be undertaken to incorporate confidential reporting mechanisms for both staff and the community to report concerns related to modern slavery.
Response and Remedy Framework	Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial	Council is yet to action.	Council is yet to plan.

	services, financial compensation, and prevention of future harm.		
Monitoring and Review	Monitoring and review of the effectiveness of modern slavery related processes.	As this is first year under the new legislation, this is too early to action.	Monitor and review of the policy and processes will be programmed into year two and three of the Council action plan.

### Management of High Risk Categories

Category	Due Diligence Measure	Progress	Planned
ICT Hardware	Supplier engagement	Council is awaiting guidance before commencing	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Council is yet to action.	The development of a supplier Code of Conduct will be included in Council's action plan.
	Contract KPIs in relation to modern slavery in place		
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.
Renewable energy (Solar Panels)	Supplier engagement	Awaiting guidance before commencing.	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Developed and in place/ Yet to be actioned	The development of a supplier Code of Conduct will be included in Council's action plan.



	Contract KPIs in relation to modern slavery in place		
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.
Cleaning services	Supplier engagement	Awaiting guidance before commencing.	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Council is yet to action.	The development of a supplier Code of Conduct will be included in Council's action plan.
	Contract KPIs in relation to modern slavery in place		
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.

## Local Government (General) Regulation 2005

### CLAUSE 132 RATES AND CHARGES WRITTEN OFF

Rates and charges totalling \$132,902.50 were written off during the 2023 - 2024 financial year.

Pensioner Rebates \$104,149.96

Write-off interest under Hardship Policy \$ Nil

Council received a Government subsidy of 55% of Pensioner Write-offs during the year. The 2023 - 2024 subsidy amounted to \$60,402.65.

### REG CL 186 MAYORAL AND COUNCILLOR TRAINING AND DEVELOPMENT

In 2023 - 2024 the Mayor and Councillors received the following training and development:

- Media and social media training
- Audit, Risk and Improvement Committee (ARIC) information session
  - Mayor Tim Horan
  - Cr Adam Cohen
  - Cr Bill Fisher
  - Cr Pat Cullen

- Cr Terry Lees
- Cr Brian Sommerville
- Cr Barbara Deans

Additionally, the Mayor and Councillors attended:

- Annual Country Mayors Association Meetings:
  - Mayor Tim Horan
- LG NSW Annual Conference:
  - Mayor Tim Horan
  - Cr Terry Lees.

#### **CLAUSE 217(1) (A) OVERSEAS VISITS**

No overseas trips were undertaken by Council representatives during the 2023 - 2024 year.

#### **CLAUSE 217(1) (A1) COUNCILLOR EXPENSES**

The 2023 - 2024 fees for Councillors of the Coonamble Shire have been determined by Council within the limits approved by the Local Government Remuneration Tribunal as:

Councillor	\$11,440 per annum
Mayor	\$33,143 per annum

The total expenditure during the 2023 - 2024 year was:

Councillors' Fees	\$ 88,108.06
Mayoral Fees	\$ 22,573.20
Delegates' Expenses	\$ 13,563.62
Travel/Sustenance	\$ 18,022.25
Training	\$ 3,777.43
Councillor – other expenses	\$ 1,746.90
<b>Total</b>	<b><u>\$147,791.46</u></b>

#### **CLAUSE 217 (1) (A1)**

- (i) There is no dedicated office equipment made available to the Mayor or any individual councillor. Council does provide office facilities and access to Council communications equipment that may be used by Councillors in carrying out their civic functions.
- (ii) No communication facilities were provided to Councillors.
- (v) No interstate visits were undertaken by Councillors during the 2023 - 2024 year.
- (vii) There was no expense paid to any person who accompanied any Councillor in the performance of their civic function.
- (viii) No expenses were paid to any person for the provision of care for a child or an immediate family member of a Councillor to allow the Councillor to perform their civic function.

**CLAUSE 217 (1) (A2)            CONTRACTS AWARDED BY COUNCIL**

Council awarded the following contracts in excess of \$150,000 during the 2023 - 2024 financial year:

<b>Awarded To</b>	<b>Goods/Services Provided</b>	<b>Total contract amount (ex GST)</b>
GCM Agencies	Supply and delivery of (1) Multipac 120HP-2 Padfoot Roller	\$178,500.00
Wheelhouse Concrete & Construction PTY LTD	Installation of a concrete footpath along Limerick Street, Coonamble	\$310,000.00
A.J Cohen & D.R Lee	Operation of the Coonamble Pool for the 2023/24 summer season	\$165,000.00
Wheelhouse Concrete & Construction PTY LTD	Refurbishment of changerooms and amenities at Coonamble Sportsground	\$528,000.00
Moe Jacobs Plumbing	Toooloon St Water Mains Replacement	\$220,594.58
JAC Pump Services PTY LTD	Conversion of Toooloon Street Sewer Pump station #2 from Dry Well to Wet Well	\$238,384.00
Edraak Consulting PTY LTD	Delivery of the Coonamble Youth Empowerment program	\$510,980.00
RIGORE PTY LTD	Provision of Surveying & Design Services - Tooraweenah Rd	\$173,860.41

**CLAUSE 217 (1) (A3)            SUMMARY OF LEGAL PROCEEDINGS**

Council costs in regard to legal proceedings for 2023 - 2024 amounted to \$103,370.00

**CLAUSE 217 (1) (A4)            SUBSIDISED PRIVATE WORKS**

Council did not undertake any subsidised private works during the year.

**CLAUSE 217 (1) (A5)            DONATIONS AND CONTRIBUTIONS UNDER SECTION 356**

A total of \$84,317.57 was donated or contributed by Council during the year. Council has provided significant financial assistance to community organisations including:

Clontarf Foundation	\$1,485.00
Aswini go fund me	\$1,000.00
Bus donation	\$109.64
Campbelltown City Council	\$3,000.00
Coonamble Auto Club	\$500.00
Coonamble Challenge and Campdraft	\$14,000.00
Coonamble Community Radio	\$1,330.00
Coonamble District Education Foundation	\$1,640.00
Coonamble DV Collective	\$1,000.00
Coonamble Greyhound Racing Club	\$3,000.00
Coonamble Hack and Pony Club	\$250.00



Coonamble High School	\$225.00
Coonamble Junior Rugby	\$5,500.00
Coonamble Meals on Wheels	\$1,000.00
Coonamble Netball Club	\$3,000.00
Coonamble Poultry Club	\$250.00
Coonamble Public School	\$100.00
Coonamble Royal Far West	\$2,500.00
Coonamble Show Society Inc.	\$5,000.00
Coonamble Swimming Club	\$4,790.00
CWA of NSW Coonamble – Evening	\$1,100.00
Gulargambone Central School	\$100.00
Gulargambone Cricket Club	\$2,000.00
Gulargambone Tennis Club	\$1,350.00
Linda Ahsee	\$250.00
Marthaguy Picnic Races	\$4,000.00
Quambone Polocrosse Club Inc.	\$2,000.00
Quambone Public School	\$225.00
Gift card	\$100.00
Samantha McEwen	\$250.00
St Barnabas Anglican Parish of Bathurst	\$4,000.00
St Bridgid’s Catholic Primary School	\$870.00

In addition to the financial assistance, Council provided in-kind support for events at the Coonamble Showground, totalling more than \$40,000.

Council also agreed to support the Quambone community’s request for funding for the upgrade of the tennis courts. Council has allocated \$20,000 for these works in 2024.

#### **CLAUSE 217 (1) (A6) DELEGATIONS TO EXTERNAL BODIES**

Council has delegated the following functions to the organisations listed below:

- (i) **Castlereagh Macquarie County Council** undertakes noxious weed control across the Local Government Area.
- (ii) **Quambone Resources Committee** responsible for control and management of Quambone Memorial Hall in the village of Quambone.

#### **CLAUSE 217 (1) (A7) COMPANIES IN WHICH COUNCIL HELD A CONTROLLING INTEREST**

Council held no controlling interest in any Company.

#### **CLAUSE 217 (1) (A8) PARTNERSHIPS, COOPERATIVES, JOINT VENTURES TO WHICH COUNCIL WAS A PARTY**

Coonamble Shire Council is a member of the *North Western Library Service*, a cooperative providing library services to the Shires of Bogan, Coonamble, Gilgandra and Warren. The quality of library services are significantly enhanced by this participation.

#### **CLAUSE 217 (1) (A9) EQUAL EMPLOYMENT OPPORTUNITY (EEO)**

Council's policy provides an environment of equal employment opportunity in its workplace. Council believes that EEO creates a more diverse workplace, which results in better provisions to the community. Council's EEO Management Plan comprises four key strategies for an effective approach to EEO.

Activities undertaken during 2023 - 2024 are as follows:

1. Policies and procedures – All policies and procedures conform with EEO principles:
  - EEO information included in new staff inductions.
  - Employee Assistance Program engaged and counselling services available to all staff.
2. Communication and awareness – All staff understand EEO principles and their responsibilities and rights in relation to EEO:
  - Current EEO information posted on staff notice boards.
  - EEO Management Plan is included in induction package and reviewed by new staff at induction with responsibilities are conveyed to new Managers/Supervisors.
3. Training and development:
  - Training and development policy and procedures reflects EEO principles.
4. Implementation, evaluation and review – EEO Management Plan is successfully implemented, effectively evaluated and periodically reviewed:
  - Staff with specific responsibilities in relation to the implementation of the EEO Management Plan are identified, responsibilities communicated during induction.
  - EEO Management Plan activities monitored and reviewed annually, with progress reported in this report.





## CLAUSE 217 (1) (B) GENERAL MANAGER REMUNERATION

Total remuneration of the General Manager during the 2023 - 2024 year was \$324,187.

## CLAUSE 217 (1) (C) SENIOR STAFF – REMUNERATION

Council's only designated Senior Staff position is that of the General Manager.

## CLAUSE 217 (1) (D) LABOUR STATISTICS - COUNCIL

The Secretary of the Department of Planning and Environment has stipulated that reported data is to be as of 14 February 2024.

Number of persons directly employed by Council	Number of persons who performed paid work as at 14 February 2024
Permanent full-time basis	89
Permanent part-time basis	5
Casual basis	26
Under a fixed-term contract	2
Number of persons employed by the Council who are senior staff for the purposes of the <i>Local Government Act 1993</i>	1
Number of persons engaged by the Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person, and	3
Number of persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.	1

## CLAUSE 217 (1) (E) STORMWATER MANAGEMENT SERVICES

Council did not levy any charge for stormwater management services during 2023 - 2024.

## CLAUSE 217 (1) (F) COMPANION ANIMALS ACT AND REGULATION

Total expenditure by Council on companion animal management and activities in 2023 - 2024 was \$100,405.57.

Pets add another dimension to our lives, bringing constant companionship, friendship and loyalty and trust. It is mandatory under the *Companion Animals Act 1998* that pet owners ensure their cats and dogs are microchipped for identification and registered with their local Council. Animal control is an important function of Council, and the following information is provided to ensure Council's activities during the year in relation to enforcing and ensuring compliance with the *Companion Animals Act 1998* and the *Companion Animals Regulation 2018*:

### Companion animal control report and statistics

The following tables provides a summary of Council's management of companion animals.

Table 1 – Dogs impounded and overall statistics.

2023 - 2024	
Dogs Impounded	143



Returned	71
Euthanised	27
Rehomed	80

Table 2 – Cats impounded and overall statistics.

2023 - 2024	
Cats impounded	58
Returned	6
Euthanised	26
Rehomed	25

These statistics are consistent with previous years. Pet owners rarely claim their impounded animals.

The low rate of impounded dogs returned to owners is a concern for Council. Generally, animals are not microchipped or registered, leading to Council's inability to return animals to their owners. Despite Council's previous free microchipping days, registration can be a cost prohibitive exercise for some and lack of awareness on the issue despite Council's numerous attempts to engage with customers through correspondence and social media. There were no free microchipping days offered last financial year.

The following provides a summary of correspondence sent out to owners of animals.

Table 3 – Summary of Companion Animal Correspondence.

Correspondence	2023 - 2024
Infringements (Animals)	6
Infringements (Other)	0
Change of Details	44
Microchipped dogs	105
Registrations	62
Nuisance dog declaration	0
Dangerous dog declaration	5
Menace dog declaration	2
Seized Dogs	3
Notice of Possession	8

## Other Statutory Information reporting requirements

### **SWIMMING POOLS REGULATION 2018 (SP REG) CL 23 SWIMMING POOLS ACT 1992 (SP ACT), S 22F (2)**

<b>Private swimming pool inspection by type</b>	<b>Number</b>
<b>Tourist &amp; Visitor Accommodation</b>	<b>Nil</b>
<b>Premises with two (2) or more dwellings</b>	<b>Nil</b>
<b>Residential</b>	<b>5</b>
<b>Certificate Issued</b>	<b>Number</b>
<b>Resulted in issue of Certificate of Compliance under s22d of SP ACT</b>	<b>5</b>
<b>Resulted in issue of Certificate of Non-compliance</b>	<b>Nil</b>
<b>Resulted in issue of Certificate under s30C of the SP Act</b>	<b>Nil</b>

### **OFFICE OF LOCAL GOVERNMENT CAPITAL EXPENDITURE GUIDELINES**

Capital Works Reporting

There were no capital works projects requiring reporting for Council in 2023 - 2024.

### **CARERS RECOGNITION ACT 2010 S8(2)**

Council is not considered a 'human services agencies' under the Act in 2023 - 2024 and are therefore not required to report on compliance with the Act.

### **DISABILITY INCLUSION ACT S13**

Council adopted the Disability Inclusion Action Plan (DIAP) in June 2017.

The Plan demonstrates Council's commitment to improving access and inclusion and identifies what Council can do to promote and achieve equality for residents and visitors to the Coonamble Shire. Council has scheduled the review of the Plan in the next financial year.

### **ENVIRONMENTAL PLANNING & ASSESSMENT ACT 1979 S7.5(5)**

Compliance and effect of relevant planning agreements. Council had no relevant planning agreements in force in 2023 - 2024.

### **ENVIRONMENT PLANNING AND ASSESSMENT REGULATION 2021 CL 218A (1)**

Council has no relevant contributions plans in 2023 - 2024.

### **FISHERIES MANAGEMENT ACT 1994, S220ZT (2)**

Council is not responsible for any relevant threat and abatement plan in 2023 - 2024.

**PUBLIC INTEREST DISCLOSURES ACT 1994****SECTION 31 PUBLIC INTEREST DISCLOSURES REGULATION 2011 CL 4**

Council must report annually on its obligations under the Public Interest Disclosures Act 1994. The report for the year ended 30 June 2023, advised that there had been no Public Interest Disclosures (PID) during the financial year.

<b>Disclosure Activity Type</b>	<b>Made By Public Officials Performing Their Day-To-Day Functions</b>	<b>Under a Statutory or Other Legal Obligation</b>	<b>All Other PIDS</b>
Number of public officials who have made a public interest disclosure	0	0	0
Number of public interest disclosures received	0	0	0
Number of public interest disclosures received relating to each of the following:	0	0	0
(i) corrupt conduct,	0	0	0
(ii) maladministration,	0	0	0
(iii) serious and substantial waste of public money or local government money (as appropriate),	0	0	0
(iv) government information contraventions,	0	0	0
(v) local government pecuniary interest contraventions,	0	0	0
Number of public interest disclosures finalised	0	0	0

**GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009, S 125(1)****GOVERNMENT INFORMATION (PUBLIC ACCESS) REGULATION 2018, CL 8, SCHEDULE 2**

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

<b>Review Carried Out by the Agency</b>	<b>Information Made Publicly Available by the Agency</b>
Yes	Yes

**The Following Disclosure Were Made Public, Pecuniary Interest Disclosure and Related Parties. Information Relating to Approved Development Applications.**

None
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Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

<b>Total Number of Applications Received</b>
4

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



Number Of Applications Refused	Wholly	Partly	Total
	1	0	0
Percentage of Total	25%	0%	





**STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS (SCHEDULE 2)**

<b>TABLE A - NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME</b>										
<b>Applicant by type</b>	<b>Access granted in full</b>	<b>Access granted in part</b>	<b>Access refused in full</b>	<b>Information not held</b>	<b>Information already available</b>	<b>Refuse to deal with application</b>	<b>Refuse to confirm/deny whether the information is held</b>	<b>Application withdrawn</b>	<b>Total</b>	<b>% of Total</b>
<b>Media</b>	0	0	0	0	0	0	0	0	0	0
<b>Members of Parliament</b>	0	0	0	0	0	0	0	0	0	0
<b>Private sector business</b>	1	0	0	0	0	0	0	0	1	25
<b>Not-for-profit organisation or community group</b>	0	0	0	0	0	0	0	0	0	0
<b>Member of public (by legal representative)</b>	1	0	0	0	0	0	0	0	1	25
<b>Member of public (other)</b>	1	0	1	0	0	0	0	0	2	50
<b>Total</b>	3	0	1	0	0	0	0	0	4	100
<b>% of Total</b>	75	0	25	0	0	0	0	0		

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

**TABLE B - NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME**

<b>Applicant by type</b>	<b>Access granted in full</b>	<b>Access granted in part</b>	<b>Access refused in full</b>	<b>Information not held</b>	<b>Information already available</b>	<b>Refuse to deal with application</b>	<b>Refuse to confirm/deny whether the information is held</b>	<b>Application withdrawn</b>	<b>Total</b>	<b>% of Total</b>
<b>Personal information application *</b>	0	0	0	0	0	0	0	0	0	0
<b>Access information (other than personal information applications)</b>	3	0	1	0	0	0	0	0	4	100%
<b>Access information that are partly personal information applications and partly others</b>	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	3	0	1	0	0	0	0	0	4	100%
<b>% of Total</b>	75		25							

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



<b>TABLE C: INVALID APPLICATIONS</b>		
<b>Reason For Invalidity</b>	<b>No. Of Applications</b>	<b>% Of Total</b>
Application does not comply with formal requirements (section 41 of the Act).	0	0%
Application is for excluded information of the agency (section 43 of the Act).	0	0%
Application contravenes restraint order (section 110 of the Act).	0	0%
Total Number of invalid applications received.	0	0%
Invalid applications that subsequently became valid applications.	0	0%

<b>TABLE D: CONCLUSIVE PRESUMPTION OF OVERRIDING PUBLIC INTEREST AGAINST DISCLOSURE: MATTERS LISTED IN SCHEDULE 1 TO ACT</b>		
	<b>No. Of Times Consideration Used *</b>	<b>% Of Total</b>
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	1	100%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege general – Sch 1 (5A)	0	0%
Information provided to High-Risk Offenders Assessment Committee	0	0%
<b>TOTAL</b>	<b>0</b>	<b>0%</b>

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

<b>TABLE E: OTHER PUBLIC INTEREST CONSIDERATIONS AGAINST DISCLOSURE: MATTERS LISTED IN TABLE TO SECTION 14 OF ACT</b>		
	<b>Number of occasions when application not successful</b>	<b>% of Total</b>
Responsible and effective government	1	100%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information Legislation	0	0%
<b>Total</b>	<b>0</b>	

<b>TABLE F: TIMELINESS</b>		
	<b>No of applications</b>	<b>% of Total</b>
Decided within the statutory timeframe (20 days plus any extensions)	2	50%
Decided after 35 days (by agreement with applicant)	2	50%
Not decided within time (deemed refusal)	0	0%
<b>Total</b>	<b>4</b>	<b>100</b>

<b>TABLE G: NUMBER OF APPLICATIONS REVIEWED UNDER PART 5 OF THE ACT (BY TYPE OF REVIEW AND OUTCOME)</b>				
	<b>Decision Varied</b>	<b>Decision Upheld</b>	<b>Total</b>	<b>% of Total</b>
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of the Act	0	0	0	0%
Review by ADT	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

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

**TABLE H: APPLICATIONS FOR REVIEW UNDER PART 5 OF THE ACT (TYPE BY APPLICANT)**

	No. of applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%

**TABLE I: APPLICATIONS TRANSFERRED TO OTHER AGENCIES.**

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



# Appendices

Appendix A: Delivery Program 2023-2024 Progress Update Report

Appendix B: Financial Statements 2023-2024

Appendix C: State of our Shire Report 2024

Appendix D: State of the Environment Report 2024





**COONAMBLE**  
SHIRE COUNCIL



# Appendix A.




# Section 4 Reporting on Delivery Program


## Theme: Our People


We are connected, cohesive and vibrant

### Initiate and contribute to effective and needs-based community programs which enhance engagement


*Improve community and youth services through enhanced programs, procedures and processes.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.1 Promote and support the development of a whole of community Youth Interagency Framework which builds on collaboration.	Youth Interagency Framework Developed.	Not Progressing	30%	<p>Youth week was launched in coordination with the high schools in Coonamble and Gulargambone as a first step towards this goal. Great feedback was collected from the youth on the needs as they see it.</p> <p>Youth interested enrolled in the Youth Empowerment Program and are going through the required training. This growing group of youth will, in time, put together a whole of community framework for youth collaboration..</p>	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.2 Build on well attended and vibrant youth programs and initiatives including school holiday programs and Youth Council.	Number of your programs and initiatives increase in line with the service provided.	Progressing	100%	<p>This year saw well designed and attended educational activities for every holiday program in both Gulargambone and Coonamble with great support from the services. The youth week was a great start.</p> <p>The educational Youth Empowerment Program was also launched successfully, working with 11-14 and 15-18 years of age cohorts.</p> <p>After-School Care in both Quambone and Gulargambone continues.</p>	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.3 Prepare relevant procedures and policies which results in safe, well attended and enhanced programs.	Policies and procedures created and adopted.	Progressing	20%	Council continues to develop polices to support implementation of programs (e.g. WHS).	

*Enhance safer regulatory and compliance strategies and operations.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.2.1 Review Council's regulatory and compliance services including policies, procedures and community engagement tools.	Complete review.	Progressing	5%	Enforcement Policy, Infant and Feral Animal Policy, Swimming Pool Barrier Inspection Policy, Onsite Waste Water Management System Policy and Local Orders Policy for overgrown vegetation have been completed and adopted by Council. Companion Animals Management Plan and Keeping of Domestic Animals Policy are scheduled for review in early 2025.	




DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.2.2 Develop an action plan to address the housing issues within our communities.	Action Plan developed for housing strategy.	Progressing	10%	Housing Strategy being scoped and grant funding sought.	

## ***We are healthier***

### **Improve access to health services locally.**


*Connect with key health service stakeholders and collaboratively advocate for enhanced local health services.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.2.1.1 Action the Economic Development Strategy 2021 (2.3.1) to work with our community's health services stakeholders to understand and address gap areas in our health services via a gap analysis.	Gap analysis undertaken.	Progressing	10%	Created a directory of all health services in the region and conducted a gap analysis session based on the desk study available.	

## *We feel safe, secure and supported*


### **Create safe places, spaces and feelings.**


*Collaborate successfully to deliver programs, projects and initiatives which make our community safe and resilient.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.1.1 Actively participate in initiatives for the reduction of crime including maintaining and improving our connections with local command, interagency and other service providers.	Number of initiatives undertaken and continues to increase.	Progressing	40%	Participated in interagency meetings in Coonamble and Gulargambone and local initiatives such as safer Coonamble. Work continues with the Youth in two age groups through the Youth empowerment program as a prevention / educational initiative.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.1.2 Achieve crime prevention through environmental design.	Number of CPTED undertaken.	Progressing	80%	CPTED principles adopted and considered in planning and design processes.	

*Ensure we contribute to and plan for disaster preparedness, response and resilience.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.2.1 Implement Flood Risk Management Plan (2021)'s recommendation and actions.	Number of recommendations and actions completed.	Progressing	10%	Work is progressing in implementing the recommendations/actions from the FRMP. Further implementation of the Flood Risk Management Plan will require funding in the 2024-25 budget.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.2.2 Support State agencies in bushfire planning including assisting to establish new facilities.	Progress of new facility.	Complete	100%	Council has continued to participate in regular meetings with Emergency services and progressing the drafting of Disaster Preparedness plans with relevant combat agencies.	


*Amend and improve our planning instruments and development control plans.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.3.1 Review and resolve impediment to the approval of the Coonamble Local Environmental Plan Amendment.	Planning Proposal lodged to DPIE.	Progressing	30%	A Rural Land Use Strategy was adopted by Council in April 2024. This strategy provides a number of actions to address the impediment to the Coonamble Local Environmental Plan amendment. This includes undertaking a review of rural zoned land to determine appropriate lot sizes.	

*Authorise domestic animal control initiatives which are successful in reducing issues for our community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.1 Investigate future opportunities for animal welfare and the pound facility	Completed Coonamble Pound Asset Management Plan.	Progressing	15%	Locations for a potential new pound are being considered.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.2 Deliver an animal welfare program.	Number of programs undertaken and number of take up.	Progressing	60%	Council offers a subsidised desexing program in partnership with North West Vets. Regulatory staff work with a number of rehoming organisations to rehome unwanted pets. A new feral and infant animal policy was introduced in 2024.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.3 Educate and engage with the community and animal owners to improve understanding on companion animal management.	Number of engagements.	Progressing	10%	Council staff participated in the Wellbeing Day held on 19/10/2023 and provided information on responsible pet ownership. Council Regulatory Officer's routinely engage with the community to encourage responsible pet ownership.	
	Number of correspondences sent.				


### *Our connection to our culture is stronger than ever*


#### **Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.**

*Facilitate creative and artistic initiatives that strengthens our connection to our identities, culture and our land.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.1 Implement the Public Arts Policy, and appoint members to the Public Art Panel.	Public Art Policy implemented. Public Art Panel appointed.	Complete	100%	Policy adopted and panel appointed.	




DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.2 Upon funding approval, construct public art elements of the Masterplan including the Coonamble Region Art Trail.	Number of elements designed or constructed.	Progressing	85%	Project coordinator appointed to liaise between Council, Aboriginal organisations and artists. Project plan established and initiated.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.3 Support and deliver creative and cultural programs which strengthens our community's identity and connection to each other.	Number of programs and events supported.	Progressing	50%	A suite of activities has been conducted involving collaborating with service providers each school holiday program for a whole of community educational program, Youth week program including respectful relationship board games, motivational speakers, Seniors annual get together, First Light's Youth Empowerment Program, NAIDOC week and NAIDOC day, Express yourself Workshops.	


*Deliver dynamic and diverse cultural services.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.2.1 Coordinate dynamic library programs and projects which increase our community's engagement and maintains their satisfaction with our library service.	Number of programs and projects delivered.	Complete	100%	Library is being used increasingly as a hub for community learning. The Dolly Parton Imagination Library initiative that is a community-based, book gifting early literacy intervention will continue in Coonamble that sends a book a month into the home of a child. Library has partnered with Youth Empowerment Program to offer seniors tech support at fortnightly meetings. Seniors and playgroups use the space consistently.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.2.2 Provide opportunities to the Aboriginal and Multicultural members of our communities in cultural activities.	Number of events supported. NAIDOC Week Events.	Progressing	15%	NAIDOC week Launch was supported by the Shire as the launch of the July school holiday programs and welcomed whole of Community to the Launch. The theme of the holiday program was NAIDOC  NAIDOC day was also supported by the shire involving all schools and services in a massive day of celebrations.	

**Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.**

*Encourage, host and promote dynamic and vibrant program of events and activities.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.2.1.1 Identify and invest in infrastructure and upgrades which facilitate the hosting of events in the LGA.	Number of upgrades undertaken. Number of investments.	Complete	100%	Investment was made in the Rodeo Arena at Coonamble Showground for the hosting of the PBR and Rodeo & Campdraft event. Upgrades were made to Coonamble Sportsground and irrigation as well as the construction of the Quambone Park amenities.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.2.1.2 Deliver and build capacity of our community to host and attract regular and signature events.	Number of building capacity programs/training delivered.	Progressing	35%	Capacity to host additional campers was achieved by creating a primitive camping area on the Crown Land opposite the Coonamble Showground for use during the Rodeo and Campdraft in June 2023. This will be utilised at all future events hosted by the Showground. The standard and number of motel facilities has increased with new ownership of The Artesian Motel. The business community's willingness to open businesses on Sundays of major weekend events remains static. The Coonamble Christmas Street Party identified areas where greater systemisation of process would ensure improved bump-in-and bump-out.	

### *We are the community of good sports*

**Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.**


*Build capacity through sporting, recreation and community initiatives to sustain and/or grow their offering to the community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.1.1.1 Deliver grant funding application support to sporting, recreation and community organisations to sustain and grow their offering to the community.	Number of grant applications applied. Number of grant applications successful.	Progressing	35%	Funding of \$520,000 was secured under the Stronger Country Communities Fund to replace and upgrade the amenities at the Gulargambone Sportsground. This will be actioned in the next reporting period; Design plans prepared and tender advertised.	




## Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.

*Progress the Masterplan for MacDonald Park Precinct.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.1.2.1 Community consultation for the Macdonald Park Masterplan completed.	Community consultation completed.	Progressing	100%	Workshop was held with Councillors and an agreed approach to the development of Macdonald Park and the swimming pool was agreed to. Macdonald Park has progressed with improvements and the swimming pool will be progressively improved as funds become available.	

*Further advance the Coonamble Sportsground facility to meet the needs and expectations of our local, regional and state sporting and recreation stakeholders.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.2.2.1 Improve and attract funding for our sporting facilities across the LGA including; completed Coonamble Sportsground's female changerooms and public amenities; completed Gulargambone Sportsground canteen and amenities.	Number of grants applied for. Number of grants successful.	Progressing	65%	Grant funding under the Drought Support Program was utilised to improve the irrigation and the canteen facilities at the Coonamble Sportsground: completed. A grant of \$491,850 was secured under the Female Friendly Community Sport Facilities and Lighting Upgrades Grant Program to upgrade the changerooms under the grandstand, suitable for use by women, as well as to improve the disability toilet and other public toilets at the Sportsground to encourage more participation of girls in sports and as spectators. Implementation of these grant-funded projects is scheduled for the next reporting period: completed. A grant of \$450,000 was secured under the Stronger Country Communities Fund to construct women's changeroom facilities at the Sportsground: continues to progress.	

## Theme: Our Economy


### *Our economy is sustainable, prosperous and diversified*


#### Grow our reputation as an LGA of choice to live, work and invest.

*Develop and deliver Coonamble LGA brand building initiatives as per the Economic Development Strategy 2021 and including the LGA's workforce challenges.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.1.1 Real Country Strategy progressed including business case for the associated tourism infrastructure. Funding pursued.	Number of initiatives established and offered.	Progressing	75%	<p>Real Country branded collateral continues to be developed and utilised across all three Shires of Coonamble, Gilgandra and Warrumbungles.</p> <p>Local events are being branded and marketed with the 'Real Country' logo. Social media marketing is increasing the number of click-throughs to the 'Visit Coonamble' webpage. The Real Country Destination Strategic Plan completed, with preliminary business case and quantity survey for development of the Warrena Creek Reserve.</p>	


*Progress strategic Economic Development and Growth priority projects: Coonamble CBD precinct including laneway and carparking, and beautification projects at Quambone and Gulargambone.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.1 Masterplan priority project: Street Tree Transition Planting 2033 – consultation complete, planting commenced. precinct (laneway and carpark).	Complete Masterplan	Progressing	100%	Council has recently adopted the Active Transport Plan which will drive the footpath and cycle way developments in the towns, the Street tree planting program will now be used in conjunction with both plans for a concerted approach to infrastructure future planning.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.2 Masterplan priority project: Progress reactivation opportunities/projects for Coonamble CBD, including property development	Number of priority projects delivered to shovel ready.	Progressing	35%	<p>Action on the Coonamble Shire Masterplan includes progress with:</p> <ul style="list-style-type: none"> <li>• A walking loop around the Coonamble Sportsground (funding secured through the Stronger Country Communities Fund) - completed.</li> <li>• A footpath along Limerick Street, Coonamble (rather than a riverwalk from the CBD to Nebea Street, that was not feasible given riverbank erosion and land ownership) (funding secured through the Active Transport TfNSW fund) - progressing.</li> <li>• A footpath design from the Multipurpose Service (hospital) to the Showground (funded through Active Transport TfNSW for design only has been secured) - progressing.</li> <li>• Continued the process of land acquisition for the Coonamble Artesian Bathing Experience on the Crown Land site neighbouring the Coonamble Jockey Club: abandoned; Council resolved to purchase freehold land at River Road, Coonamble, as an alternative site for the development.</li> </ul>	

**Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.**

*Support and engage with our community and education providers to ensure our community's education needs from early childhood to tertiary, are understood and met.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.3.1.1 Commence an education mapping exercise for the LGA to understand the needs and priorities of our community and education providers.	Education mapping exercise commenced.	Progressing	15%	Meeting held with early childhood educators, who highlighted that there are sufficient places for children. The constraint is attracting and providing housing of a quality that will retain childcare workers.	




## Theme: Our Infrastructure


### *Our road network makes it possible for our economy, industries and community to prosper*

#### Employ a strategic approach to the management of our critical road network.


*Complete, adequately resource and deliver upon the road network's Asset Management Plan.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.1.1 Implement actions from the Road Asset Management Plans (AMP).	Resourcing of Asset Management Plans achieved.	Complete	100%	The development and resourcing of the roads SAMP is done and continuing in conjunction with the operational plan.	


*Plan and achieve strategic and efficient roads programs and operations.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.2.1 Increase the capacity and efficiency of our roads teams through training, development and operations.	Bridge inspections: 6 x structural inspections/yr., 16 x routine inspections/yr.	Progressing	75%	Staff have been going through professional development in road maintenance practices, a work program for the acquittal of grant funding has been developed for execution. Council implementing program of works, incorporating use of hired plant to extend reach of works. Inspections undertaken by external party to address structural and visual requirements.	
	Road maintenance expenditure ratio (\$/km) within 20% of industry benchmark.				

*Engage successfully with the community to achieve improved understanding of the needs and expectations of our community in regards to our road network.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.3.1 Progress our engagement with the community via the Roads committee.	Number of meetings in line with terms of references.	Complete	100%	Community engagement undertaken with the community on a needs basis. The Monthly Progress Report which is presented to Council provides clear information on progress and expenditure on capital projects.	

*Develop and deliver strategies for our road network which maximises external funding opportunities.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.4.1 Deliver funded disaster works across road network.	System architecture mapped out.	Complete	100%	Council has engaged, through Plant Hire Tender, contractors to assist with delivery of the AGRN987 Flood damage works. The work on each road will also receive maintenance at the time. This action is complete for this FY.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.4.3 Maximum external funding opportunities for our road network. Block, Reg Road.	External funding to output ratio maximised.	Complete	100%	Funding has been maximised for roads with over \$35 million in external funding approvals.	


*Complete the Tooraweenah Road upgrade project, on time and on budget.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.5.1 Achieve 50% completion of the Tooraweenah Rd upgrade project. Completed on time and on budget.	50% completion rate.	Progressing	15%	Final IFC drawing set, Review of Environment Factors (REF) and flood modeling has been completed. Majority of the box culverts have been purchased and delivered to site. Request for additional funding has been submitted to the Australia Government for consideration.	

## ***Our water infrastructure and services are fit for our community and our future***

### **Strengthen our strategic approach to the management of our water infrastructure and services.**

*Complete, adequately resource and successfully implement strategic plans for our water infrastructure.*


<b>DP Action Name</b>	<b>Target</b>	<b>Status</b>	<b>Progress</b>	<b>Annual Comment</b>	<b>Indicator</b>
I1.2.1.1 Evolve community engagement tools and methods to achieve increased community participation.	Increase community engagement	Progressing	80%	A number of community consultation sessions were held throughout the year for major projects and strategy development, according to Council's Community Engagement Strategy.	


<b>DP Action Name</b>	<b>Target</b>	<b>Status</b>	<b>Progress</b>	<b>Annual Comment</b>	<b>Indicator</b>
I1.2.1.2 Adopt the Integrated Water Cycle Management Plan.	IWCMP adopted. IWCMP supporting asset management and the leveraging of funding opportunities.	Progressing	40%	IWCM report has been sent to DPE for comments, expecting it back to Council for final review.	

## ***Our sewerage and urban drainage infrastructure and services are fit for our community and our future***

### **Improve our strategic approach to the management of our sewerage infrastructure and services.**


*Complete, adequately resource and successfully implement strategic plans for our sewerage infrastructure.*


<b>DP Action Name</b>	<b>Target</b>	<b>Status</b>	<b>Progress</b>	<b>Annual Comment</b>	<b>Indicator</b>
I1.3.1.1 Complete a feasibility analysis of options for the Coonamble Sewerage Treatment Plant.	Feasibility study completed and design phase commenced.	Progressing	25%	Public Works Advisory has completed the Options Study for Coonamble STP. Concept study currently being completed.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.3.1.2 Introduce Trade Waste Policy amnesty period and receive trade waste applications from commercial operators.	Policy adopted by Council and implemented.	Progressing	20%	This action was scoped and consultation has been conducted with key internal and external stakeholders. Further consultation will need to be had to ensure that the implementation of Councils Liquid Trade Strategy does not negatively impact the key external stakeholders.	

### Strengthen our strategic approach to the management of our urban drainage infrastructure and services.

*Complete, adequately resource and successfully implement strategic plans for our urban drainage infrastructure.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.4.1.1 Implement the kerb and gutter Asset Management Plan (AMP), including the Replacement Program.	Components considered in the Asset Management Plan developed and resourced.	Progressing	60%	Progressing with project scoping.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.4.1.2 Implement the stormwater infrastructure Asset Management Plan (AMP).	Asset Management Plan developed and resourced.	Progressing	55%	Progressing with project scoping.	




***Our essential assets and infrastructure enables our community and economy to prosper***


**Adopt successful strategies which maximises our community's access to quality infrastructure and assets.**

*Successfully represent the interests of our community with regards to rail freight.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.1.1 Respond and engage where appropriate with the Inland Rail project and other rail infrastructure services and projects to advocate for best outcomes for our community.	Engagement and respond to all Inland Rail project as they arise and as required.	Complete	100%	Communications are ongoing and meetings held as required.	

*Create and adopt strategies and operations which improve the quality and efficiency of the Coonamble Livestock Regional Market.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.2.1 Develop and resource the Asset Management Plan for the Coonamble Regional Livestock Market.	Saleyard Asset Management Plan developed and resourced.	Progressing	5%	Not completed due to competing priorities. An audit of assets will be conducted in early 2025 with a bid for the development of an Asset Management Plan for the 2025-26 budget.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.2.2 All parties operating in accordance with the Saleyard Advisory Committee Charter.	Saleyard Advisory Committee Charter implemented.	Progressing	70%	A total of six (6) cattle sales were held during 2023/2024. Council continues to operate in accordance with the Charter.	


*Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.3.1 Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community.	Strategies and operations implemented and adopted.	Progressing	80%	Council is continuing to work on strategies which will deliver quality, well managed assets.	


*Develop and implement strategies, management processes and operations which optimise Quarry operations.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.4.1 Implement the Quarry Management Action Plan.	Management Plan delivered and implemented.	Progressing	75%	Council is working on improving management processes and operations with a view to improving the operational outputs of the facility.	

*Deliver plant and fleet management efficiencies.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.5.5.1 Improve efficiencies within plant and fleet management through continuous review.	Number of reviews completed.	Complete	100%	As part of completion of the 2023-24 Financial Statements, Council's plant fund operating result was reviewed. This review included an examination of the carrying fair value of Council plant along with the utilisation patterns of Council plant.	

*Deliver a Long-Term Financial Plan (LTFP) which achieves balance between the Council's financial capabilities and the community's aspirations, and is a quality decision making and problem-solving tool.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.6.1 The projections within the Long Term Financial Plan reflect the financial projections contained in the Asset Management Plans.	Projections align between LTFP and Asset Management Plans.	Progressing	25%	Council's suite of Asset Management Plans, along with the LTFP will be reviewed and amended for Council's consideration and adoption during the 2024-25 financial year.	


## Theme: Our Environment


### *Our community has confidence in our strategic land use planning framework*

Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.

*Achieve flood risk management strategies and projects.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.1 Complete Stage 5 of the Coonamble Flood Levee.	Stage 5 completed.	Progressing	80%	Majority of the easements and land acquisitions have been finalised with a small number outstanding due to difficulties associated with the landholders.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.2 Draft Development Control Plans to include flood planning area development controls.	DCP adopted by Council.	Not Progressing	0%	Development Control Plans will be reviewed after the finalisation of the planning proposal that is currently lodged.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.3 Implement Council's Floodplain Risk Management Study.	Number of recommendations and actions completed.	Not Progressing	0%	Development Control Plans will be reviewed after the finalisation of the planning proposal that is currently lodged.	




*Develop a housing strategy to address affordability and availability of residential land and housing.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.2.1 Prepare housing strategy.	Housing strategy prepared and finalised.	Not Progressing	0%	Grant funding is being sourced to undertake a housing strategy in 2025.	

*Implement Planning and Development Approvals Process which enhances operational efficiencies.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.3.1 Deliver the Conditions of Consent Framework.	Conditions of Consent Framework delivered and uploaded to the NSW Planning Portal	Progressing	10%	Standard conditions of consent are being finalised. It is anticipated that conditions will be uploaded to the NSW Planning Portal in early 2025.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.3.2 Update and establish all Development Control Plans	Finalise Development Control Plans.	Not Progressing	0%	Transition has been completed. Members of the community still experience issues with the e-planning portal.	


## ***We are more sustainable and we contribute to the bigger environmental picture***

**Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.**

*Support stakeholders such as the Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.2.1.1 Continue our involvement and support with our environmental service partners.	Continued involvement and participation environment stakeholders and groups.	Progressing	80%	Joint work with Waste management partners continues (e.g. NetWaste).	


*As community expectations evolve, simultaneously evolve our involvement with initiatives which deliver greater environmental outcomes in our community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.2.2.1 Engage with community on environmental expectations and adapt to evolving requirements for Local Government's role in delivering environmental outcomes.	Number of engagements offered and participation rate by community in engagements.	Progressing	15%	Waste management initiatives continue to improve environmental outcomes and sustainability.	

### ***We are winning our war on our waste***

**Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.**

*Create and adopt new and evolved waste management strategies and operations which reduce the gap between our community's sustainable waste expectations and satisfaction levels.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.3.1.1 Review the Waste Management Strategy.	Waste Management Strategy revised and adopted as new.	Progressing	100%	The Waste Management Strategy has been implemented in full. Achievements against the strategy include: <ul style="list-style-type: none"> <li>• Training program 100% completed.</li> <li>• Implementation of Return and Earn scheme at Coonamble and Quambone facilities.</li> <li>• Implementation of recycling.</li> <li>• Major upgrades to all three facilities (Coonamble, Gulargambone, Quambone).</li> <li>• Kerbside rubbish collection transitioned to 100% in-house service.</li> <li>• Implementation of bulky waste pick-up throughout LGA.</li> <li>• Purchase of plant, doing away with plant hire.</li> </ul>	

## Theme: Our Leadership

### *Our community leaders enrich and empower us*

Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.


*Support and contribute to initiatives which fosters and recognises leadership within our community.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.1.1.1 Continue Council's involvement with recognising community leadership.	Number of initiatives and programs implemented.	Progressing	70%	The Youth Empowerment Program commenced in 2024, working with local youth and their families and other support agencies to develop leadership potential. Additionally, Council regularly supports and attends events within the LGA that recognise and foster community leadership, such as local awards functions and Australia Day awards.	

### *Our community believes in the integrity of Council's decision*


Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

*Employ quality engagement and communication tools and strategies, including Council's Community Engagement Strategy, which achieves increased community's participation in decision making.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.2.1.1 Evolve community engagement tools and methods to achieve increased community participation.	Number of Community engagement initiatives and programs implemented.	Progressing	80%	A number of community consultation sessions were held throughout the year for major projects and strategy development, according to Council's Community Engagement Strategy.	

**Deliver successful strategies and operations which increase the community's confidence in the integrity and capability of Coonamble Shire Council.**


*Complete and adopt the Audit, Risk and Improvement Committee's (ARIC) Strategic Four-Year Plan.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.1.1 The Audit, Risk and Improvement Committee commence review and analysis of the organisation.	Review completed.	Progressing	90%	The Audit, Risk and Improvement Committee is fully appointed with chairperson and two independent members. The Committee is compliant with all OLG requirements and working to annual plans. The four year plan will be developed by the committee in 2025.	

*Adopt the eight elements of good governance practices at the essence of operations and decision making.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.2.1 Adopt the eight elements of good governance and receive adequate training to deliver.	Good governance principles adopted.	Progressing	30%	Council has adopted and follows the eight elements of good governance. Training not yet identified.	
	Governance training delivered and attended by all.				

*Deliver communication and marketing strategies which achieve brand building and maximises engagement with our community.*


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.3.1 Develop more inclusive communication outreach to increase engagement and communication with target groups.	Number of engagement and communication to outreach ratio.	Progressing	80%	Facebook, Instagram and the Weekly Connect half-page, paid editorial section in The Coonamble Times continue as the main means of communicating with residents and ratepayers. Face-to-face participation in meetings of the Chamber of Commerce, Coonamble Interagency and Domestic Violence Collective has been sporadic due to staffing issues. Online surveys are utilised as required.	





*Achieve organisational decision making which is strategic and not ad hoc.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.4.1 Continue to review, develop and adopt policies, strategies and plans which gives clear framework and leads to strategic decision making.	Number of policies reviewed and adopted.	Progressing	50%	11 policies and 15 strategic plans reviewed and adopted during the reporting period.	


*Achieve redundancy within our organisational structure, and provide effective pathways for our people by successfully becoming a learning organisation.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.1 Deliver innovative workplace solutions which increase our attraction and retention of talent.	Attraction and retention rate against State average.	Progressing	30%	Council successfully recruited 33 positions during the reporting period. Solutions to attract staff include competitive salary packaging, flexible work arrangements, introduction of a position focused on staff training and development, and use of recruitment software to streamline processes and reach a broader audience.	
	Number of solutions and uptake.				

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.2 Resource the Annual Training Plan which facilitates the successful delivery of commitments made in the Delivery Plan and Operational Plan.	Annual Training Plan resourced and delivered.	Progressing	50%	Annual staff appraisals are conducted to identify current training needs. These needs are then compiled to form the Annual Training Plan.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.3 Implement WH&S systems and strategies which achieve operational efficiencies and improves our safety culture.	WH&S systems and strategies continuously updated and improved.	Progressing	75%	During the reporting period, Council has appointed a Manager WHS and Risk as well as a Risk Specialist to make progress in this area. Council is now fully compliant with risk framework requirements.	


*Complete a Service Delivery Review for the whole of organisation and deliver a full-Service Delivery Review Program for rollout in Jul 2024.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.6.1 Capture existing Service Levels across all relevant operations and functions.	As required by OLG, develop and action the Service Delivery Review and Service Delivery Review Program within required timeframe.	Progressing	20%	A service review program has been developed and first reviews completed. Council has retained the services of a contractor to complete the entire organisation review.	

### **Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.**

*Develop and adopt strategies including Customer Service Excellence which positively influences the way we think and do business.*

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.4.1.1 Develop customer focused procedures including: Customer Service Policy; Complaints Handling; Customer Response System. Deliver a long-term solution to records management.	Relevant customer focused documentation and policies developed.	Progressing	50%	Council continues to have an ongoing focus on continuous improvement with the level of customer service it provides to the community. During the 2023-24 Council commenced the implementation of an EDRMS system, which once completed, will assist Council in further improving its customer service systems and processes.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.4.1.2 Deliver a long-term solution to records management.	Record Management system implemented.	Progressing	70%	The installation of the EDRMS during the second half of the 2023-24 financial year is progressing well. Staff and consultants have continued working on the finalisation of the file structure and have commenced training staff in the utilisation of the EDRMS.	

# Coonamble Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024

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# Coonamble Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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# Coonamble Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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# Coonamble Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

### Understanding Council's Financial Statements

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#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

##### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

##### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

##### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

# Coonamble Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 11 September 2024.**



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Tim Horan  
Mayor  
11 September 2024



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Bill Fisher  
Councillor  
11 September 2024



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Paul Gallagher  
General Manager  
11 September 2024



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Bruce Quarmby  
Responsible Accounting Officer  
11 September 2024



## Coonamble Shire Council

### Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
	<b>Income from continuing operations</b>			
7,709	Rates and annual charges	B2-1	7,518	7,076
9,452	User charges and fees	B2-2	7,319	8,082
975	Other revenues	B2-3	1,097	998
13,888	Grants and contributions provided for operating purposes	B2-4	13,459	13,740
5,121	Grants and contributions provided for capital purposes	B2-4	8,904	3,242
1,329	Interest and investment income	B2-5	1,795	1,166
67	Other income	B2-6	82	83
–	Net gain from the disposal of assets	B4-1	835	133
38,541	<b>Total income from continuing operations</b>		<b>41,009</b>	<b>34,520</b>
	<b>Expenses from continuing operations</b>			
10,053	Employee benefits and on-costs	B3-1	9,528	8,144
14,248	Materials and services	B3-2	11,669	10,866
24	Borrowing costs	B3-3	25	28
6,937	Depreciation, amortisation and impairment of non-financial assets	B3-4	7,669	6,760
1,081	Other expenses	B3-5	1,029	1,038
32,343	<b>Total expenses from continuing operations</b>		<b>29,920</b>	<b>26,836</b>
6,198	<b>Operating result from continuing operations</b>		<b>11,089</b>	<b>7,684</b>
6,198	<b>Net operating result for the year attributable to Council</b>		<b>11,089</b>	<b>7,684</b>
1,077	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>2,185</b>	<b>4,442</b>

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

## Coonamble Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>11,089</b>	7,684
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>63,957</b>	23,940
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>63,957</b>	23,940
<b>Total other comprehensive income for the year</b>		<b>63,957</b>	23,940
<b>Total comprehensive income for the year attributable to Council</b>		<b>75,046</b>	31,624

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

## Coonamble Shire Council

## Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	9,713	6,538
Investments	C1-2	19,750	31,250
Receivables	C1-4	14,458	11,477
Inventories	C1-5	1,809	1,529
Other		361	227
<b>Total current assets</b>		<b>46,091</b>	<b>51,021</b>
<b>Non-current assets</b>			
Receivables	C1-4	501	465
Infrastructure, property, plant and equipment (IPPE)	C1-6	424,308	342,707
Right of use assets	C2-1	27	64
Investments accounted for using the equity method	D2-2	102	88
<b>Total non-current assets</b>		<b>424,938</b>	<b>343,324</b>
<b>Total assets</b>		<b>471,029</b>	<b>394,345</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	3,568	2,787
Income received in advance	C3-1	359	397
Contract liabilities	C3-2	8,404	8,081
Lease liabilities	C2-1	29	37
Borrowings	C3-3	49	46
Employee benefit provisions	C3-4	1,911	1,514
<b>Total current liabilities</b>		<b>14,320</b>	<b>12,862</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	–	29
Borrowings	C3-3	354	403
Employee benefit provisions	C3-4	105	77
Provisions	C3-5	779	549
<b>Total non-current liabilities</b>		<b>1,238</b>	<b>1,058</b>
<b>Total liabilities</b>		<b>15,558</b>	<b>13,920</b>
<b>Net assets</b>		<b>455,471</b>	<b>380,425</b>
<b>EQUITY</b>			
Accumulated surplus		207,927	196,838
IPPE revaluation reserve	C4-1	247,544	183,587
<b>Council equity interest</b>		<b>455,471</b>	<b>380,425</b>
<b>Total equity</b>		<b>455,471</b>	<b>380,425</b>

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

## Coonamble Shire Council

### Statement of Changes in Equity

for the year ended 30 June 2024

	Notes	2024			2023		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		196,838	183,587	380,425	189,154	159,647	348,801
Net operating result for the year		11,089	–	11,089	7,684	–	7,684
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	63,957	63,957	–	23,940	23,940
<b>Other comprehensive income</b>		–	63,957	63,957	–	23,940	23,940
<b>Total comprehensive income</b>		11,089	63,957	75,046	7,684	23,940	31,624
<b>Closing balance at 30 June</b>		207,927	247,544	455,471	196,838	183,587	380,425

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



## Coonamble Shire Council

## Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
7,607	Rates and annual charges		7,263	7,060
9,420	User charges and fees		8,854	6,874
1,267	Interest received		1,824	1,143
20,202	Grants and contributions		18,438	18,985
–	Bonds, deposits and retentions received		93	32
2,151	Other		4,407	2,505
<i>Payments:</i>				
(9,601)	Payments to employees		(9,023)	(8,259)
(12,967)	Payments for materials and services		(15,298)	(13,205)
(25)	Borrowing costs		(25)	(28)
–	Bonds, deposits and retentions refunded		(100)	(30)
(884)	Other		(1,164)	(1,064)
17,170	<b>Net cash flows from operating activities</b>	G1-1	<b>15,269</b>	<b>14,013</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
30,000	Sale of investments		29,500	51,250
50	Sale of real estate assets		48	–
–	Proceeds from sale of IPPE		1,101	414
<i>Payments:</i>				
(30,000)	Purchase of investments		(18,000)	(54,250)
(15,045)	Payments for IPPE		(24,659)	(10,226)
(14,995)	<b>Net cash flows from investing activities</b>		<b>(12,010)</b>	<b>(12,812)</b>
<b>Cash flows from financing activities</b>				
<i>Payments:</i>				
(46)	Repayment of borrowings		(46)	(43)
(38)	Principal component of lease payments		(38)	(37)
(84)	<b>Net cash flows from financing activities</b>		<b>(84)</b>	<b>(80)</b>
2,091	<b>Net change in cash and cash equivalents</b>		<b>3,175</b>	<b>1,121</b>
2,299	Cash and cash equivalents at beginning of year		6,538	5,417
4,390	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>9,713</b>	<b>6,538</b>
26,583	plus: Investments on hand at end of year	C1-2	19,750	31,250
30,973	<b>Total cash, cash equivalents and investments</b>		<b>29,463</b>	<b>37,788</b>

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

# Coonamble Shire Council

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# Coonamble Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 11 September 2024. 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 consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment and investment property.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6.
- (ii) employee benefit provisions – refer Note C3-4.
- (iii) asset remediation/restoration - refer Note C3-5.

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

- (i) Impairment of receivables

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

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

#### **The Consolidated Fund**

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

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

- General purpose operations
- Water service
- Sewerage service

#### **Volunteer services**

Council has no material reliance on volunteer services and there is no financial impact on the financial statements as presented.

#### **New accounting standards and interpretations issued but not yet effective**

## A1-1 Basis of preparation (continued)

---

### **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**
- **Equivalent standard for JO's is AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards**

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 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Functions or activities</b>										
Administration	15,555	13,907	5,197	5,091	10,358	8,816	7,833	4,692	51,057	59,699
Public order and safety	598	945	1,087	970	(489)	(25)	50	400	5,765	4,486
Health	17	7	448	287	(431)	(280)	4	–	–	23
Environment	673	476	2,080	1,383	(1,407)	(907)	16	–	18,633	17,760
Community service and education	673	45	782	140	(109)	(95)	673	40	443	437
Housing and community amenities	257	247	698	563	(441)	(316)	40	40	10,259	8,680
Water supplies	2,057	1,715	1,658	1,782	399	(67)	105	57	24,478	23,664
Sewerage supplies	1,421	1,248	1,231	886	190	362	7	56	19,687	23,415
Recreation and culture	841	488	2,362	2,061	(1,521)	(1,573)	769	426	17,480	11,007
Mining, manufacturing and construction	2,672	2,716	4,529	3,066	(1,857)	(350)	–	–	9,153	9,846
Transport and Communication	15,609	12,078	8,641	9,426	6,968	2,652	12,678	11,248	309,056	230,826
Economic Affairs	636	648	1,207	1,181	(571)	(533)	188	23	4,582	4,502
Other	–	–	–	–	–	–	–	–	436	–
<b>Total functions and activities</b>	<b>41,009</b>	<b>34,520</b>	<b>29,920</b>	<b>26,836</b>	<b>11,089</b>	<b>7,684</b>	<b>22,363</b>	<b>16,982</b>	<b>471,029</b>	<b>394,345</b>

## B1-2 Components of functions or activities

---

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

### Administration

Includes Council's Governance function, Corporate support and other support services, Engineering works and any Council policy compliance.

### Public order and safety

Includes Council's Fire and Emergency Services Levy, Fire protection, Emergency services, Animal control and other public order and safety.

### Health

Includes administration and inspection costs for Health services.

### Environment

Includes Noxious plants 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 service and education

Includes Administration and education; Aged and disabled services; Youth services and programs; other community services.

### Housing and community amenities

Includes Public Cemeteries; Public conveniences; Street lighting; Town planning; other community amenities, including housing development and accommodation.

### Water supplies

Includes all Council Water services.

### Sewerage supplies

Includes all Council Sewer services.

### Recreation and culture

Includes Public Libraries; Museums; Community centres; Public halls and performing arts venues; Sporting grounds and venues; Swimming pools; Parks and gardens; and other sporting, recreational and cultural services.

### Mining, manufacturing and construction

Includes Building control; Quarries and pits and mineral resources.

### Transport and Communication

Includes Sealed and Unsealed roads, Bridges, Footpaths, Parking areas, and Aerodromes under Council control.

### Economic Affairs

Includes Camping areas and Caravan parks; Tourism and area promotion; Industrial development promotion; Saleyards and markets; Real estate development and other business undertakings.

## B2 Sources of income

### B2-1 Rates and annual charges

	2024 \$ '000	2023 \$ '000
<b>Ordinary rates</b>		
Residential	812	759
Farmland	4,324	4,158
Business	180	167
Less: pensioner rebates (mandatory)	(40)	(44)
<b>Rates levied to ratepayers</b>	<b>5,276</b>	<b>5,040</b>
Pensioner rate subsidies received	22	24
<b>Total ordinary rates</b>	<b>5,298</b>	<b>5,064</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	494	396
Water supply services	808	767
Sewerage services	948	874
Less: pensioner rebates (mandatory)	(64)	(61)
<b>Annual charges levied</b>	<b>2,186</b>	<b>1,976</b>
Pensioner annual charges subsidies received:		
– Water	11	13
– Sewerage	10	11
– Domestic waste management	13	12
<b>Total annual charges</b>	<b>2,220</b>	<b>2,012</b>
<b>Total rates and annual charges</b>	<b>7,518</b>	<b>7,076</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

	2024 \$ '000	2023 \$ '000
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>		
Water supply services	835	763
Sewerage services	137	147
Waste management services (non-domestic)	100	78
<b>Total specific user charges</b>	<b>1,072</b>	<b>988</b>
<b>Other user charges and fees</b>		
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>		
Building regulation	43	27
Building services – other	4	3
Planning and building regulation	1	–
Regulatory/ statutory fees	13	3
Registration fees	11	9
Section 10.7 certificates (EP&A Act)	23	19
Section 603 certificates	14	11
Town planning	64	34
Other	4	2
<b>Total fees and charges – statutory/regulatory</b>	<b>177</b>	<b>108</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>		
Caravan park	30	26
Cemeteries	100	134
Park rents	1	1
Quarry revenues	2,629	2,688
Transport for NSW works (state roads not controlled by Council)	2,924	3,603
Saleyards	64	120
Sundry sales	8	5
Swimming centres	11	10
Waste disposal tipping fees	49	–
Water connection fees	3	6
Private works	149	330
Recreational grounds fees	45	35
Other	57	28
<b>Total fees and charges – other</b>	<b>6,070</b>	<b>6,986</b>
<b>Total other user charges and fees</b>	<b>6,247</b>	<b>7,094</b>
<b>Total user charges and fees</b>	<b>7,319</b>	<b>8,082</b>
<b>Total user charges and fees</b>	<b>7,319</b>	<b>8,082</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.

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

	Timing	2024 \$ '000	2023 \$ '000
Legal fees recovery – rates and charges (extra charges)	1	51	62
Commissions and agency fees	2	109	104
Diesel rebate	1	88	112
Insurance claims recoveries	1	80	58
Recycling income (non-domestic)	2	5	–
Sales – general	2	43	40
Reimbursement – bushfire	2	536	536
Other	1	185	86
<b>Total other revenue</b>		<b>1,097</b>	<b>998</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	408	318
Other revenue recognised at a point in time (2)	689	680
<b>Total other revenue</b>	<b>1,097</b>	<b>998</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

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance	550	1,466	-	-
<b>Payment in advance - future year allocation</b>				
Financial assistance	5,241	5,446	-	-
<b>Amount recognised as income during current year</b>	<b>5,791</b>	<b>6,912</b>	<b>-</b>	<b>-</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	50	-	55	57
Sewerage services	-	-	7	56
Bushfire and emergency services	-	-	50	400
Employment and training programs	15	28	-	-
Community care	108	58	-	-
Community centres	1	-	-	-
Economic development	2	15	-	-
Environmental programs	16	-	-	-
Library – per capita	72	74	-	-
Recreation and culture	-	-	714	304
Street lighting	40	40	-	-
Storm/flood damage	3,267	647	53	-
Transport (other roads and bridges funding)	73	4,484	5,586	1,910
Community Drought Program	100	49	-	-
Other specific grants	-	-	2,012	515
Transport (roads to recovery)	1,859	-	-	-
Community services	584	7	-	-
Paving	25	-	360	-
Recreation and culture	39	-	67	-
Transport for NSW contributions (regional roads, block grant)	1,417	1,426	-	-
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>7,668</b>	<b>6,828</b>	<b>8,904</b>	<b>3,242</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>7,668</b>	<b>6,828</b>	<b>8,904</b>	<b>3,242</b>
<b>Total grants and non-developer contributions</b>	<b>13,459</b>	<b>13,740</b>	<b>8,904</b>	<b>3,242</b>
<b>Comprising:</b>				
– Commonwealth funding	11,050	6,961	2,293	515
– State funding	2,409	6,779	6,611	2,727
	<b>13,459</b>	<b>13,740</b>	<b>8,904</b>	<b>3,242</b>

## 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:

	<b>Operating 2024 \$ '000</b>	Operating 2023 \$ '000	<b>Capital 2024 \$ '000</b>	Capital 2023 \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	<b>5,996</b>	1,325	<b>3,820</b>	3,349
<b>Add:</b> Funds received and recognised as revenue in the current year	<b>880</b>	5,795	<b>5,594</b>	2,164
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	<b>(1,513)</b>	(1,110)	–	(23)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	<b>(740)</b>	(14)	<b>(3,432)</b>	(1,670)
<b>Unspent funds at 30 June</b>	<b>4,623</b>	5,996	<b>5,982</b>	3,820

### 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 but include achievement of specified levels of service, delivery of specific goods or services or the completion of agreed asset development. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

#### Capital grants

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

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

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

#### 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

	2024 \$ '000	2023 \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	124	62
– Cash and investments	1,671	1,104
<b>Total interest and investment income (losses)</b>	<b>1,795</b>	<b>1,166</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	46	24
General Council cash and investments	1,181	853
<b>Restricted investments/funds – external:</b>		
Water fund operations	233	118
Sewerage fund operations	322	164
Domestic waste management operations	13	7
<b>Total interest and investment income</b>	<b>1,795</b>	<b>1,166</b>

## B2-6 Other income

	2024 \$ '000	2023 \$ '000
	Notes	
<b>Rental income</b>		
<b>Other lease income</b>		
Residential Premises	24	22
Leaseback fees - council vehicles	14	21
Council Land - NEI	27	19
Aerodrome Lease Fees	3	8
<b>Total rental income</b>	<b>68</b>	<b>70</b>
	C2-2	
<b>Net share of interests in joint ventures and associates using the equity method</b>		
Joint ventures	14	13
<b>Total other income</b>	<b>82</b>	<b>83</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	7,637	6,067
Employee leave entitlements (ELE)	941	1,107
Superannuation	805	599
Workers' compensation insurance	312	320
Fringe benefit tax (FBT)	72	24
Other	385	331
<b>Total employee costs</b>	<b>10,152</b>	<b>8,448</b>
Less: capitalised costs	(624)	(304)
<b>Total employee costs expensed</b>	<b>9,528</b>	<b>8,144</b>
Number of 'full-time equivalent' employees (FTE) at year end	91	82

#### Material accounting policy information

##### *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

	Notes	2024 \$ '000	2023 \$ '000
Raw materials and consumables		3,897	4,897
Contractor and consultancy costs			
– Administration		204	102
– Building, electrical, plumbing		156	143
– External plant hire		294	772
– Planning		20	31
– Quarry		2,302	1,262
- Water Supply		4	80
– Recreation		178	–
– Waste management		991	491
– Aerodrome Grounds Maintenance		55	46
Contractor and consultancy costs – other		138	318
Audit Fees	F2-1	101	73
Advertising		91	73
Bank charges		26	20
Computer software charges		204	125
Councillor and Mayoral fees and associated expenses	F1-2	195	199
Electricity and heating		372	372
Insurance		616	541
Office expenses (including computer expenses)		74	75
Postage		26	18
Printing and stationery		33	22
Royalties		137	109
Street Cleaning		307	294
Street lighting		144	124
Subscriptions and publications		117	92
Telephone and communications		64	41
Training costs (other than salaries and wages)		355	160
Travel expenses		231	110
Valuation fees		25	23
Other expenses		97	79
<b>Legal expenses:</b>			
– Legal expenses: planning and development		4	5
– Legal expenses: other		158	169
Other		53	–
<b>Total materials and services</b>		<b>11,669</b>	<b>10,866</b>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on leases		1	2
Interest on loans		24	26
<b>Total borrowing costs expensed</b>		<b>25</b>	<b>28</b>



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

	Notes	2024 \$ '000	2023 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		1,333	937
Office equipment		59	102
Land improvements (depreciable)		21	19
<b>Infrastructure:</b>			
	C1-6		
– Buildings – non-specialised		134	134
– Buildings – specialised		592	504
– Other structures		552	460
– Roads		3,659	3,425
– Bridges		167	159
– Footpaths		33	31
– Stormwater drainage		180	160
– Water supply network		462	421
– Sewerage network		400	370
Right of use assets	C2-1	38	38
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Quarry assets	C3-5,C1-6	39	–
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>7,669</b>	<b>6,760</b>

### Material accounting policy information

#### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets and Note C2-1 for right of use 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 no longer required to be tested for impairment under AASB 136. This is because 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.

Other 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). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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

	Notes	2024 \$ '000	2023 \$ '000
<b>Impairment of receivables</b>			
Other		–	23
<b>Total impairment of receivables</b>	C1-4	<b>–</b>	<b>23</b>
<b>Other</b>			
Contributions/levies to other levels of government		69	64
– Emergency services levy (includes FRNSW, SES, and RFS levies)		751	739
– Other contributions/levies		133	128
Donations, contributions and assistance to other organisations (Section 356)		76	84
<b>Total other</b>		<b>1,029</b>	<b>1,015</b>
<b>Total other expenses</b>		<b>1,029</b>	<b>1,038</b>

## B4 Gains or losses

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

	Notes	2024 \$ '000	2023 \$ '000
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		1,101	407
Less: carrying amount of plant and equipment assets sold/written off		(268)	(281)
<b>Gain (or loss) on disposal</b>		<b>833</b>	<b>126</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Proceeds from disposal – infrastructure		–	7
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>7</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>	C1-5		
Proceeds from disposal – real estate assets		48	–
Less: carrying amount of real estate assets sold/written off		(46)	–
<b>Gain (or loss) on disposal</b>		<b>2</b>	<b>–</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – investments		29,500	51,250
Less: carrying amount of investments sold/redeemed/matured		(29,500)	(51,250)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>835</b>	<b>133</b>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 14 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>	7,709	7,518	(191)	(2)% <b>U</b>
<b>User charges and fees</b>	9,452	7,319	(2,133)	(23)% <b>U</b>
Council's ability to generate income from User Charges and fees was adversely affected by circumstances through the year. These events and conditions include a reduction in the value of state highway ordered works, production difficulties experienced at Council owned quarry, coupled with prevailing climatic and economic conditions.				
<b>Other revenues</b>	975	1,097	122	13% <b>F</b>
Council adopted a conservative approach for estimating the level of other revenue that was expected to be received in the 2023-2024 financial year.				
<b>Operating grants and contributions</b>	13,888	13,459	(429)	(3)% <b>U</b>
<b>Capital grants and contributions</b>	5,121	8,904	3,783	74% <b>F</b>
Council adopted a conservative approach in estimating the level of income that would be received from Capital grants in the 2023/2024. During the 2023/2024 financial year Council was able to complete a number of capital grant funded programs and as such recognise the associated income from these programs.				
<b>Interest and investment revenue</b>	1,329	1,795	466	35% <b>F</b>
Both short and long term factors have combined to drive interest rates higher than anticipated to be received at the time the 2023/2024 operational budget was prepared and adopted by Council.				
<b>Net gains from disposal of assets</b>	-	835	835	∞ <b>F</b>
In the setting of the 2023/2024 Operational Budget, Council adopted a conservative income estimate for the projected net gains from the disposal of assets. Additional revenue was received from the sale of assets originally expected to occur in the 2022/2023 financial year.				
<b>Other income</b>	67	82	15	22% <b>F</b>
Council adopted a conservative approach for estimating the level of other income that was expected to be received in the 2023/2024 financial year.				
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	10,053	9,528	525	5% <b>F</b>
<b>Materials and services</b>	14,248	11,669	2,579	18% <b>F</b>
The delivery of Council's planned 2023/2024 operational works program was adversely impacted by a number of operational constraints which resulted in a reduction of the planned works being delivered.				
<b>Borrowing costs</b>	24	25	(1)	(4)% <b>U</b>

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>6,937</b>	<b>7,669</b>	<b>(732)</b>	<b>(11)% U</b>
At the time of preparing the 2023/2024 Operational Budget, the additional increase in depreciation due to the revaluation of Council's Building and other structures plus the indexation of Council's other assets was unknown. The additional depreciation incurred throughout the year is a direct result of these processes.				
<b>Other expenses</b>	<b>1,081</b>	<b>1,029</b>	<b>52</b>	<b>5% F</b>



## B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	17,170	15,269	(1,901)	(11)% <b>U</b>
Throughout the 2023/2024 financial year, prevailing economic and climatic conditions adversely impacted Council's delivery of its planned operational program.				
<b>Cash flows from investing activities</b>	(14,995)	(12,010)	2,985	(20)% <b>F</b>
The variation is due to a combination of additional payments for IPPE, which were grant funded. This increase was offset by the acquisition of term deposits as Council changed its investment strategy to maximise its return on investments.				
<b>Cash flows from financing activities</b>	(84)	(84)	-	0% <b>F</b>

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
<b>Cash assets</b>		
Cash on hand and at bank	5,713	6,538
Cash equivalent assets		
– Deposits at call	4,000	–
<b>Total cash and cash equivalents</b>	<b>9,713</b>	<b>6,538</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	9,713	6,538
<b>Balance as per the Statement of Cash Flows</b>	<b>9,713</b>	<b>6,538</b>

#### C1-2 Financial investments

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	19,750	–	31,250	–
<b>Total financial investments</b>	<b>19,750</b>	<b>–</b>	<b>31,250</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>29,463</b>	<b>–</b>	<b>37,788</b>	<b>–</b>

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

	2024 \$ '000	2023 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>29,463</b>	37,788
Less: Externally restricted cash, cash equivalents and investments	<u>(19,775)</u>	<u>(18,701)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>9,688</b>	19,087
<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 grants – general fund	8,270	6,630
Specific purpose unexpended grants – water fund	–	55
<b>External restrictions – included in liabilities</b>	<b>8,270</b>	6,685
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants (recognised as revenue) – general fund	2,233	3,023
Specific purpose unexpended grants (recognised as revenue) – water fund	102	52
Specific purpose unexpended grants (recognised as revenue) – sewer fund	–	56
Water fund	3,654	3,088
Sewer fund	5,150	4,955
Domestic waste management	366	842
<b>External restrictions – other</b>	<b>11,505</b>	12,016
<b>Total external restrictions</b>	<b>19,775</b>	18,701

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.

	2024 \$ '000	2023 \$ '000
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>9,688</b>	19,087
Less: Internally restricted cash, cash equivalents and investments	<u>(9,190)</u>	<u>(19,042)</u>
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>498</b>	45

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

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Building and Premises	571	1,361
Community	156	126
Corporate	1,839	2,214
General	1,583	6,041
Housing	100	117
Mines	1,642	1,661
Public	43	43
Recreation	111	256
Transportation	3,041	6,431
Governance	104	792
<b>Total internal allocations</b>	<b>9,190</b>	<b>19,042</b>

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

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>(c) Unrestricted and unallocated</b>		
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>498</b>	45

## C1-4 Receivables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	736	451	574	358
Interest and extra charges	58	62	72	77
User charges and fees	4,188	123	5,164	165
Accrued revenues				
– Other income accruals	21	–	86	–
Government grants and subsidies	9,723	–	5,475	–
Net GST receivable	–	–	374	–
<b>Total</b>	<b>14,726</b>	<b>636</b>	<b>11,745</b>	<b>600</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(195)	(100)	(195)	(100)
User charges and fees	(73)	(35)	(73)	(35)
<b>Total provision for impairment – receivables</b>	<b>(268)</b>	<b>(135)</b>	<b>(268)</b>	<b>(135)</b>
<b>Total net receivables</b>	<b>14,458</b>	<b>501</b>	<b>11,477</b>	<b>465</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	229	–	162	–
– Other	450	129	636	134
<b>Sewerage services</b>				
– Rates and availability charges	284	–	264	–
– Other	88	–	103	–
<b>Total external restrictions</b>	<b>1,051</b>	<b>129</b>	<b>1,165</b>	<b>134</b>
<b>Unrestricted receivables</b>	<b>13,407</b>	<b>372</b>	<b>10,312</b>	<b>331</b>
<b>Total net receivables</b>	<b>14,458</b>	<b>501</b>	<b>11,477</b>	<b>465</b>

	2024 \$ '000	2023 \$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year	403	403
<b>Balance at the end of the year</b>	<b>403</b>	<b>403</b>

### Material accounting policy information

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

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

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

### 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.



## C1-4 Receivables (continued)

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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 presumption 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 1 year 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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>(i) Inventories at cost</b>				
Real estate for resale	94	-	140	-
Stores and materials	243	-	273	-
Trading stock	1,472	-	1,116	-
<b>Total inventories at cost</b>	<b>1,809</b>	<b>-</b>	<b>1,529</b>	<b>-</b>
<b>Total inventories</b>	<b>1,809</b>	<b>-</b>	<b>1,529</b>	<b>-</b>

### (ii) Other disclosures

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>(a) Details for real estate development</b>				
Industrial/commercial	94	-	140	-
<b>Total real estate for resale</b>	<b>94</b>	<b>-</b>	<b>140</b>	<b>-</b>
(Valued at the lower of cost and net realisable value)				
<b>Represented by:</b>				
Acquisition costs	94	-	140	-
<b>Total costs</b>	<b>94</b>	<b>-</b>	<b>140</b>	<b>-</b>
<b>Total real estate for resale</b>	<b>94</b>	<b>-</b>	<b>140</b>	<b>-</b>
<b>Movements:</b>				
Real estate assets at beginning of the year	140	-	140	-
- WDV of sales (expense)	(46)	-	-	-
<b>Total real estate for resale</b>	<b>94</b>	<b>-</b>	<b>140</b>	<b>-</b>

### (b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

	2024 \$ '000	2023 \$ '000
Real estate for resale	-	54
	<b>-</b>	<b>54</b>

## C1-5 Inventories (continued)

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### **Material accounting policy information**

#### **Raw materials and stores, work in progress and finished goods**

Costs are assigned to individual items of inventory on the basis of weighted average costs.

#### **Land held for resale**

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

## 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	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Decapitalisation of WIP	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	6,394	–	6,394	2,918	5,567	–	–	(3,397)	–	(208)	–	–	11,274	–	11,274
Office equipment	3,333	(2,761)	572	42	11	–	(59)	–	(277)	–	–	–	1,138	(849)	289
Plant and equipment	12,336	(8,077)	4,259	5,199	743	(268)	(1,333)	–	277	–	–	674	16,237	(6,686)	9,551
<b>Land:</b>															
– Crown land	1,181	–	1,181	–	–	–	–	–	–	–	–	–	1,181	–	1,181
– Operational land	3,148	–	3,148	–	362	–	–	–	–	–	–	68	3,578	–	3,578
– Community land	742	–	742	–	–	–	–	–	–	–	–	–	742	–	742
Land improvements – non-depreciable	36	–	36	–	–	–	–	–	–	–	–	–	36	–	36
Land improvements – depreciable	1,036	(165)	871	–	130	–	(21)	–	–	–	–	–	1,166	(186)	980
<b>Infrastructure:</b>															
– Buildings – non-specialised	6,180	(1,214)	4,966	315	408	–	(134)	65	(610)	–	(297)	–	4,985	(272)	4,713
– Buildings – specialised	36,655	(14,916)	21,739	811	826	–	(592)	–	610	–	–	256	40,770	(17,120)	23,650
– Other structures	29,354	(10,456)	18,898	934	248	–	(552)	–	–	–	–	528	30,995	(10,939)	20,056
– Roads	276,121	(75,646)	200,475	5,984	–	–	(3,659)	2,351	–	–	–	55,278	294,397	(33,968)	260,429
– Bridges	27,903	(4,568)	23,335	14	–	–	(167)	33	–	–	–	4,292	32,123	(4,616)	27,507
– Footpaths	1,950	(602)	1,348	80	351	–	(33)	331	–	–	–	2,381	5,100	(642)	4,458
– Bulk earthworks (non-depreciable)	9,269	–	9,269	–	–	–	–	–	–	–	–	–	9,269	–	9,269
– Stormwater drainage	13,564	(5,508)	8,056	–	35	–	(180)	–	–	–	(130)	–	13,136	(5,355)	7,781
– Water supply network	29,406	(10,339)	19,067	443	67	–	(462)	466	–	–	–	90	31,294	(11,623)	19,671
– Sewerage network	30,180	(12,378)	17,802	63	–	–	(400)	151	–	–	–	817	32,208	(13,775)	18,433
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>															
– Quarry assets	549	–	549	–	–	–	(39)	–	200	–	–	–	749	(39)	710
<b>Total infrastructure, property, plant and equipment</b>	<b>489,337</b>	<b>(146,630)</b>	<b>342,707</b>	<b>16,803</b>	<b>8,748</b>	<b>(268)</b>	<b>(7,631)</b>	<b>–</b>	<b>200</b>	<b>(208)</b>	<b>(427)</b>	<b>64,384</b>	<b>530,378</b>	<b>(106,070)</b>	<b>424,308</b>

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

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

	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	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>By aggregated asset class</b>	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	3,266	–	3,266	3,484	1,442	–	–	(1,797)	–	–	6,394	–	6,394
Plant and equipment	11,646	(7,888)	3,758	1,688	31	(281)	(937)	–	–	–	12,336	(8,077)	4,259
Office equipment	3,256	(2,658)	598	77	–	–	(102)	–	–	–	3,333	(2,761)	572
<b>Land:</b>													
– Operational land	2,498	–	2,498	–	29	–	–	–	–	621	3,148	–	3,148
– Community land	633	–	633	–	–	–	–	–	–	109	742	–	742
– Crown land	860	–	860	–	–	–	–	–	–	321	1,181	–	1,181
Land improvements – non-depreciable	36	–	36	–	–	–	–	–	–	–	36	–	36
Land improvements – depreciable	964	(146)	818	72	–	–	(19)	–	–	–	1,036	(165)	871
<b>Infrastructure:</b>													
– Buildings – non-specialised	5,393	(1,031)	4,362	118	–	–	(134)	81	50	489	6,180	(1,214)	4,966
– Buildings – specialised	34,421	(13,669)	20,752	119	56	–	(504)	105	(50)	1,260	36,655	(14,916)	21,739
– Other structures	23,231	(7,721)	15,510	63	–	–	(460)	576	–	3,208	29,354	(10,456)	18,898
– Roads	255,738	(67,597)	188,141	1,103	828	–	(3,425)	851	–	12,978	276,121	(75,646)	200,475
– Bridges	26,466	(4,177)	22,289	–	–	–	(159)	–	–	1,205	27,903	(4,568)	23,335
– Footpaths	1,841	(544)	1,297	–	–	–	(31)	19	–	63	1,950	(602)	1,348
– Bulk earthworks (non-depreciable)	8,503	–	8,503	–	–	–	–	–	–	765	9,269	–	9,269
– Stormwater drainage	12,228	(4,833)	7,395	–	41	–	(160)	–	–	781	13,564	(5,508)	8,056
– Water supply network	26,607	(9,139)	17,468	485	44	–	(421)	58	–	1,433	29,406	(10,339)	19,067
– Sewerage network	28,534	(11,228)	17,306	43	8	–	(370)	107	–	707	30,180	(12,378)	17,802
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>													
– Quarry assets	–	–	–	–	–	–	–	–	549	–	549	–	549
<b>Total infrastructure, property, plant and equipment</b>	<b>446,121</b>	<b>(130,631)</b>	<b>315,490</b>	<b>7,252</b>	<b>2,479</b>	<b>(281)</b>	<b>(6,722)</b>	<b>–</b>	<b>549</b>	<b>23,940</b>	<b>489,337</b>	<b>(146,630)</b>	<b>342,707</b>

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



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

### Material accounting policy information

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by DCCEEW.

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>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
		<b>Stormwater assets</b>	
<b>Water and sewer assets</b>		Drains	80 to 100
Dams and reservoirs	80 to 100	Culverts	50 to 80
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 100		
Reticulation pipes: other	25 to 80		
Pumps and telemetry	15 to 20		
		<b>Other infrastructure assets</b>	
<b>Transportation assets</b>		Bulk earthworks	Infinite
Formation	Infinite	Swimming pools	50
Sub-Base	100 to 200	Unsealed roads	20
Base	45 to 60	Other open space/recreational assets	20 to 50
Sealed roads: surface	20 to 30		
Unsealed roads: surface	20 to 30		
Bridge: Box Culvert	60 to 100		
Bridge: Standard	100 to 175		
Road pavements	45 to 60		
Kerb, gutter and footpaths	40 to 100		

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

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

### Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### Rural Fire Service assets

Under Section 119 of the Rural Fire Services Act 1997 (NSW), "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Council has assessed the value of the rural fire service plant and equipment "Red Fleet" and determined the value of these assets are not material and have not recognised them in the financial statements.

## Externally restricted infrastructure, property, plant and equipment

	as at 30/06/24			as at 30/06/23		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
<b>Water supply</b>						
WIP	16	–	16	469	–	469
Infrastructure	31,294	11,623	19,671	29,406	10,339	19,067
<b>Total water supply</b>	<b>31,310</b>	<b>11,623</b>	<b>19,687</b>	<b>29,875</b>	<b>10,339</b>	<b>19,536</b>
<b>Sewerage services</b>						
WIP	523	–	523	235	–	235
Infrastructure	32,208	13,775	18,433	30,180	12,378	17,802
<b>Total sewerage services</b>	<b>32,731</b>	<b>13,775</b>	<b>18,956</b>	<b>30,415</b>	<b>12,378</b>	<b>18,037</b>
<b>Domestic waste management</b>						
WIP	229	–	229	–	–	–
Land						
– Operational land	139	–	139	71	–	71
– Improvements non-depreciable	66	–	66	62	–	62
Infrastructure	1,604	489	1,115	1,325	406	919
<b>Total domestic waste management</b>	<b>2,038</b>	<b>489</b>	<b>1,549</b>	<b>1,458</b>	<b>406</b>	<b>1,052</b>
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>66,079</b>	<b>25,887</b>	<b>40,192</b>	<b>61,748</b>	<b>23,123</b>	<b>38,625</b>

## C2 Leasing activities

### C2-1 Council as a lessee

#### Office equipment

Leases for office equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 3 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

#### (a) Right of use assets

	Office Equipment \$ '000	Total \$ '000
<b>2024</b>		
Opening balance at 1 July	64	64
Depreciation charge	(38)	(38)
<b>Balance at 30 June</b>	<b>27</b>	<b>27</b>
<b>2023</b>		
Opening balance at 1 July	102	102
Depreciation charge	(38)	(38)
<b>Balance at 30 June</b>	<b>64</b>	<b>64</b>

#### (b) Lease liabilities

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Lease liabilities	29	-	37	29
<b>Total lease liabilities</b>	<b>29</b>	<b>-</b>	<b>37</b>	<b>29</b>

## C2-1 Council as a lessee (continued)

### (c) The maturity analysis

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
<b>2024</b>					
Cash flows	29	–	–	29	29
2023					
Cash flows	38	29	–	67	66
		<b>2024 Current \$ '000</b>	<b>2024 Non-current \$ '000</b>	<b>2023 Current \$ '000</b>	<b>2023 Non-current \$ '000</b>
<b>Total lease liabilities relating to unrestricted assets</b>		29	–	37	29
<b>Total lease liabilities</b>		<b>29</b>	<b>–</b>	<b>37</b>	<b>29</b>

### (d) Income Statement

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

	<b>2024 \$ '000</b>	<b>2023 \$ '000</b>
Interest on lease liabilities	1	2
Depreciation of right of use assets	38	38
	<b>39</b>	<b>40</b>

### (e) Statement of Cash Flows

	<b>2024 \$ '000</b>	<b>2023 \$ '000</b>
Total cash outflow for leases	38	38
	<b>38</b>	<b>38</b>

### (f) Leases at significantly below market value – concessionary / peppercorn leases

#### 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 received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

## C2-1 Council as a lessee (continued)

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### **Exceptions to lease accounting**

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

### **Leases at significantly below market value / Concessionary leases**

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- property, plant and equipment - where the rental is incidental, or the asset is held to meet Council's service delivery objective (refer note C1-6).

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

	2024 \$ '000	2023 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	68	70
<b>Total income relating to operating leases for Council assets</b>	<b>68</b>	<b>70</b>



## C2-2 Council as a lessor (continued)

## Reconciliation of IPPE assets leased out as operating leases

	<b>Plant &amp; Equipment 2024 \$ '000</b>	Plant & Equipment 2023 \$ '000	<b>Buildings 2024 \$ '000</b>	Buildings 2023 \$ '000	<b>Land 2024 \$ '000</b>	Land 2023 \$ '000	<b>Other Structures 2024 \$ '000</b>	Other Structures 2023 \$ '000
<b>Opening balance as at 1 July</b>	<b>439</b>	198	<b>2,214</b>	1,433	<b>1,103</b>	888	<b>258</b>	163
Additions renewals	<b>227</b>	355	–	52	–	–	–	–
Additions new assets	<b>230</b>	–	–	–	–	–	<b>167</b>	–
Carrying value of disposals	<b>(62)</b>	(106)	–	–	–	–	–	–
Depreciation expense	<b>(104)</b>	(52)	<b>(62)</b>	(20)	–	–	<b>(25)</b>	(20)
Adjustments and transfers	<b>56</b>	44	<b>382</b>	590	–	–	–	–
Revaluation increments to equity (ARR)	–	–	<b>168</b>	159	–	215	<b>29</b>	115
<b>Closing balance as at 30 June</b>	<b>786</b>	439	<b>2,702</b>	2,214	<b>1,103</b>	1,103	<b>429</b>	258

## C2-2 Council as a lessor (continued)

	2024 \$ '000	2023 \$ '000
<b>(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:</b>		
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:		
< 1 year	82	68
1–2 years	84	70
2–3 years	86	71
3–4 years	87	72
4–5 years	89	74
> 5 years	90	75
<b>Total undiscounted lease payments to be received</b>	<b>518</b>	<b>430</b>

## C3 Liabilities of Council

### C3-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Payables</b>				
Goods and services – operating expenditure	1,398	–	1,388	–
Goods and services – capital expenditure	989	–	335	–
Accrued expenses:				
– Salaries and wages	375	–	264	–
– Other expenditure accruals	7	–	4	–
Other payables	174	–	601	–
Security bonds, deposits and retentions	188	–	195	–
ATO – net GST payable	437	–	–	–
<b>Total payables</b>	<b>3,568</b>	<b>–</b>	<b>2,787</b>	<b>–</b>
<b>Income received in advance</b>				
Payments received in advance	359	–	397	–
<b>Total income received in advance</b>	<b>359</b>	<b>–</b>	<b>397</b>	<b>–</b>
<b>Total payables</b>	<b>3,927</b>	<b>–</b>	<b>3,184</b>	<b>–</b>

#### Payables relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	188	–	250	–
Sewer	71	–	48	–
Payables relating to externally restricted assets	259	–	298	–
<b>Total payables relating to unrestricted assets</b>	<b>3,668</b>	<b>–</b>	<b>2,886</b>	<b>–</b>
<b>Total payables</b>	<b>3,927</b>	<b>–</b>	<b>3,184</b>	<b>–</b>

### C3-1 Payables (continued)

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

	2024 \$ '000	2023 \$ '000
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	139	160
<b>Total payables</b>	<b>139</b>	<b>160</b>

#### Payables

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

## C3-2 Contract Liabilities

		2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
	Notes				
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	8,217	-	7,939	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	187	-	142	-
<b>Total contract liabilities</b>		<b>8,404</b>	<b>-</b>	<b>8,081</b>	<b>-</b>

### Notes

(i) Council has received funding to construct assets including sporting facilities, water supply 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.

### Contract liabilities relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	-	-	55	-
Unspent grants held as contract liabilities (excl. Water & Sewer)	8,270	-	6,630	-
<b>Contract liabilities relating to externally restricted assets</b>	<b>8,270</b>	<b>-</b>	<b>6,685</b>	<b>-</b>

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

	2024 \$ '000	2023 \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	3,376	1,670
Operating grants (received prior to performance obligation being satisfied)	740	11
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>4,116</b>	<b>1,681</b>

### Significant changes in contract liabilities

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in a contract liability is primarily due to grants in the scope of AASB 15 and capital grants received by Council to acquire or construct assets which will be under Council's control. Previously, revenue was recognised on receipt of the funds.

## C3-3 Borrowings

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
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## C3-3 Borrowings (continued)

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Loans – unsecured	49	354	46	403
<b>Total borrowings</b>	<b>49</b>	<b>354</b>	<b>46</b>	<b>403</b>

## Borrowings relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Total borrowings relating to unrestricted assets</b>	<b>49</b>	<b>354</b>	<b>46</b>	<b>403</b>
<b>Total borrowings</b>	<b>49</b>	<b>354</b>	<b>46</b>	<b>403</b>

## (a) Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	449	(46)	–	–	–	–	403
Lease liability (Note C2-1b)	66	(37)	–	–	–	–	29
<b>Total liabilities from financing activities</b>	<b>515</b>	<b>(83)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>432</b>

	2022		Non-cash movements				2023
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	492	(43)	–	–	–	–	449
Lease liability (Note C2-1b)	103	(37)	–	–	–	–	66
<b>Total liabilities from financing activities</b>	<b>595</b>	<b>(80)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>515</b>



### C3-3 Borrowings (continued)

#### (b) Financing arrangements

	2024 \$ '000	2023 \$ '000
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities <sup>1</sup>	500	250
Credit cards/purchase cards	35	35
<b>Total financing arrangements</b>	<b>535</b>	<b>285</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	500	250
– Credit cards/purchase cards	35	35
<b>Total undrawn financing arrangements</b>	<b>535</b>	<b>285</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.

(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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Annual leave	847	–	736	–
Long service leave	1,064	105	778	77
<b>Total employee benefit provisions</b>	<b>1,911</b>	<b>105</b>	<b>1,514</b>	<b>77</b>

#### Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

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

	2024 \$ '000	2023 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	943	709
	<b>943</b>	<b>709</b>

#### Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
<b>2024</b>			
At beginning of year	736	855	1,591
Additional provisions	575	404	979
Amounts used (payments)	(464)	(90)	(554)
Total ELE provisions at end of year	<b>847</b>	<b>1,169</b>	<b>2,016</b>
<b>2023</b>			
At beginning of year	764	1,033	1,797
Additional provisions	466	117	583
Amounts used (payments)	(494)	(295)	(789)
Total ELE provisions at end of year	<b>736</b>	<b>855</b>	<b>1,591</b>

## C3-4 Employee benefit provisions (continued)

### Material accounting policy information

#### 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

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	779	–	549
<b>Total provisions</b>	<b>–</b>	<b>779</b>	<b>–</b>	<b>549</b>

### Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
<b>2024</b>		
At beginning of year	549	549
Additional provisions	230	230
Total other provisions at end of year	779	779
<b>2023</b>		
Additional provisions	549	549
Total other provisions at end of year	549	549

### 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.

### Nature and purpose of provisions

#### Asset remediation

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

## C3-5 Provisions (continued)

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### Asset remediation – quarries

#### Restoration

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 costs are estimated on the basis of a closure plan. 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.

#### Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, 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 property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **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.

## 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

	<b>General 2024 \$ '000</b>	<b>Water 2024 \$ '000</b>	<b>Sewer 2024 \$ '000</b>
<b>Income from continuing operations</b>			
Rates and annual charges	5,648	920	950
User charges and fees	6,215	936	168
Interest and investment revenue	1,240	233	322
Other revenues	1,006	81	10
Grants and contributions provided for operating purposes	13,409	50	–
Grants and contributions provided for capital purposes	8,842	55	7
Net gains from disposal of assets	835	–	–
Other income	82	–	–
<b>Total income from continuing operations</b>	<b>37,277</b>	<b>2,275</b>	<b>1,457</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	9,343	78	107
Materials and services	9,821	1,120	728
Borrowing costs	25	–	–
Depreciation, amortisation and impairment of non-financial assets	6,807	462	400
Other expenses	1,029	–	–
<b>Total expenses from continuing operations</b>	<b>27,025</b>	<b>1,660</b>	<b>1,235</b>
<b>Operating result from continuing operations</b>	<b>10,252</b>	<b>615</b>	<b>222</b>
<b>Net operating result for the year</b>	<b>10,252</b>	<b>615</b>	<b>222</b>
<b>Net operating result attributable to each council fund</b>	<b>10,252</b>	<b>615</b>	<b>222</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>1,410</b>	<b>560</b>	<b>215</b>



## D1-2 Statement of Financial Position by fund

	<b>General 2024 \$ '000</b>	<b>Water 2024 \$ '000</b>	<b>Sewer 2024 \$ '000</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7,789	1,011	913
Investments	12,768	2,745	4,237
Receivables	13,407	679	372
Inventories	1,809	–	–
Other	361	–	–
<b>Total current assets</b>	<b>36,134</b>	<b>4,435</b>	<b>5,522</b>
<b>Non-current assets</b>			
Receivables	372	129	–
Infrastructure, property, plant and equipment	385,665	19,687	18,956
Investments accounted for using the equity method	102	–	–
Right of use assets	27	–	–
<b>Total non-current assets</b>	<b>386,166</b>	<b>19,816</b>	<b>18,956</b>
<b>Total assets</b>	<b>422,300</b>	<b>24,251</b>	<b>24,478</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	3,434	63	71
Income received in advance	234	125	–
Contract liabilities	8,404	–	–
Lease liabilities	29	–	–
Borrowings	49	–	–
Employee benefit provision	1,911	–	–
<b>Total current liabilities</b>	<b>14,061</b>	<b>188</b>	<b>71</b>
<b>Non-current liabilities</b>			
Borrowings	354	–	–
Employee benefit provision	105	–	–
Provisions	779	–	–
<b>Total non-current liabilities</b>	<b>1,238</b>	<b>–</b>	<b>–</b>
<b>Total liabilities</b>	<b>15,299</b>	<b>188</b>	<b>71</b>
<b>Net assets</b>	<b>407,001</b>	<b>24,063</b>	<b>24,407</b>
<b>EQUITY</b>			
Accumulated surplus	179,192	15,645	13,090
Revaluation reserves	227,809	8,418	11,317
<b>Council equity interest</b>	<b>407,001</b>	<b>24,063</b>	<b>24,407</b>
<b>Total equity</b>	<b>407,001</b>	<b>24,063</b>	<b>24,407</b>

## D2 Interests in other entities

### D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

	Council's share of net assets	
	2024 \$ '000	2023 \$ '000
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Joint ventures	102	88
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>102</b>	<b>88</b>
Total Council's share of net assets	102	88

### D2-2 Interests in joint arrangements

#### Net carrying amounts – Council's share

	Place of business	Nature of relationship	Interest in ownership		2024	2023
			2024	2023	\$ '000	\$ '000
North Western Library Service	Coonamble	Joint venture	25.0%	25.0%	102	88
<b>Total carrying amounts – material joint ventures</b>					<b>102</b>	<b>88</b>

#### Material joint ventures

Council has incorporated the following joint venture into its consolidated financial statements.

#### Details

	Principal activity	Measurement method
North Western Library Service	Provision of Library Services	At cost

#### Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2024	2023	2024	2023
North Western Library Service	25.0%	25.0%	25.0%	25.0%

## D2-2 Interests in joint arrangements (continued)

### Summarised financial information for joint ventures

	Northern Western Library Service	
	2024 \$ '000	2023 \$ '000
<b>Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	152	100
<b>Non-current assets</b>	<b>258</b>	<b>254</b>
<b>Net assets</b>	<b>410</b>	<b>354</b>
<b>Statement of comprehensive income</b>		
Income	267	259
Other expenses	(210)	(206)
<b>Profit/(loss) from continuing operations</b>	<b>57</b>	<b>53</b>
<b>Profit/(loss) for the period</b>	<b>57</b>	<b>53</b>
<b>Total comprehensive income</b>	<b>57</b>	<b>53</b>
<b>Share of income – Council (%)</b>	<b>25.0%</b>	25.0%
<b>Profit/(loss) – Council (\$)</b>	<b>14</b>	13
<b>Total comprehensive income – Council (\$)</b>	<b>14</b>	13
<b>Reconciliation of the carrying amount</b>		
Opening net assets (1 July)	313	300
Profit/(loss) for the period	14	13
<b>Closing net assets</b>	<b>327</b>	<b>313</b>
<b>Council's share of net assets (%)</b>	<b>25.0%</b>	25.0%
<b>Council's share of net assets (\$)</b>	<b>102</b>	88

### County Councils

Council is a member of the Castlereagh Macquarie County Council, a body corporate established under the Local Government Act 1993 (NSW) to control noxious weeds. Council is one of five constituent members and does not have significant influence over the County Council.

Accordingly, the County Council has not been consolidated in the financial statements.

### D2-3 Interests in associates

Council has no interest in any associates.

### D2-4 Unconsolidated structured entities

Council has no interest in any unconsolidated structured entities.

## 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 are recognised in the financial statements is presented below.

	Carrying value 2024 \$ '000	Carrying value 2023 \$ '000	Fair value 2024 \$ '000	Fair value 2023 \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	9,713	6,538	9,713	6,538
Receivables	14,959	11,942	14,959	11,942
Investments				
– Debt securities at amortised cost	19,750	31,250	19,750	31,250
<b>Total financial assets</b>	<b>44,422</b>	<b>49,730</b>	<b>44,422</b>	<b>49,730</b>
<b>Financial liabilities</b>				
Payables	3,568	2,787	3,568	2,787
Loans/advances	403	449	403	449
<b>Total financial liabilities</b>	<b>3,971</b>	<b>3,236</b>	<b>3,971</b>	<b>3,236</b>

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

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

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

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

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<p>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.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	<b>303</b>	349
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

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

### (b) Credit risk

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

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

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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 recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	overdue rates and annual charges		Total \$ '000
		< 5 years \$ '000	≥ 5 years \$ '000	
<b>2024</b>				
Gross carrying amount	–	1,064	123	1,187
<b>2023</b>				
Gross carrying amount	–	813	119	932

##### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts			Total \$ '000
			31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
<b>2024</b>						
Gross carrying amount	13,433	474	25	48	195	14,175
Expected loss rate (%)	0.60%	1.82%	3.29%	4.50%	7.50%	0.75%
<b>ECL provision</b>	<b>81</b>	<b>9</b>	<b>1</b>	<b>2</b>	<b>15</b>	<b>108</b>
<b>2023</b>						
Gross carrying amount	8,916	231	180	1,395	691	11,413
Expected loss rate (%)	0.93%	0.02%	1.37%	0.38%	2.63%	0.95%
<b>ECL provision</b>	<b>83</b>	<b>–</b>	<b>2</b>	<b>5</b>	<b>18</b>	<b>108</b>



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

### (c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
<b>2024</b>							
Payables	0.00%	188	3,380	–	–	3,568	3,568
Borrowings	5.40%	–	49	286	68	403	403
<b>Total financial liabilities</b>		<b>188</b>	<b>3,429</b>	<b>286</b>	<b>68</b>	<b>3,971</b>	<b>3,971</b>
<b>2023</b>							
Payables	0.00%	195	2,592	–	–	2,787	2,787
Borrowings	5.40%	–	46	212	191	449	449
<b>Total financial liabilities</b>		<b>195</b>	<b>2,638</b>	<b>212</b>	<b>191</b>	<b>3,236</b>	<b>3,236</b>

## E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
<b>Recurring fair value measurements</b>									
<b>Infrastructure, property, plant and equipment</b>									
	C1-6								
Plant and equipment				–	–	9,551	4,259	9,551	4,259
Office Equipment				–	–	289	572	289	572
Crown land	01/07/2022	01/07/2022		–	–	1,181	1,181	1,181	1,181
Operational land	01/07/2022	01/07/2022		–	–	3,578	3,148	3,578	3,148
Community land	01/07/2022	01/07/2022		–	–	742	742	742	742
Buildings – non-specialised	30/06/2023	30/06/2023	1,774	1,417	2,939	3,549	4,713	4,966	
Buildings – specialised	30/06/2023	30/06/2023	–	–	23,650	21,739	23,650	21,739	
Other Structures	30/06/2023	30/06/2023	–	–	20,056	18,898	20,056	18,898	
Roads	30/06/2024	30/06/2020	–	–	260,429	200,475	260,429	200,475	
Bridges	30/06/2024	30/06/2020	–	–	27,507	23,335	27,507	23,335	
Footpaths	30/06/2024	30/06/2020	–	–	4,458	1,348	4,458	1,348	
Stormwater Drainage	30/06/2024	30/06/2020	–	–	7,781	8,056	7,781	8,056	
Water Supply network	30/06/2022	30/06/2022	–	–	19,671	19,067	19,671	19,067	
Sewerage network	30/06/2022	30/06/2022	–	–	18,433	17,802	18,433	17,802	
Bulk Earthworks	30/06/2022	30/06/2022	–	–	9,269	9,269	9,269	9,269	
Land Improvements	30/06/2022	30/06/2022	–	–	1,016	907	1,016	907	
Quarry Assets	30/06/2023	30/06/2023	–	–	710	549	710	549	
<b>Total infrastructure, property, plant and equipment</b>			<b>1,774</b>	<b>1,417</b>	<b>411,260</b>	<b>334,896</b>	<b>413,034</b>	<b>336,313</b>	

### Transfers between level 1 and level 2 fair value hierarchies

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

## E2-1 Fair value measurement (continued)

### Valuation techniques

#### Infrastructure, property, plant and equipment (IPPE)

##### Plant and Equipment, Office Equipment and Furniture and Fittings

Plant and Equipment, Office Equipment and Furniture and Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators etc.
- Furniture & Fittings - Chairs, desks and display boards.

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

##### Operational and Community Land

Operational and Community Land are based on either the Land Value provided by the Valuer-General or where the Valuer-General did not provide a Land Value having regard to the highest and best use for the land. Operational Land is based on the Valuer value as these are representative of the actual market values in the Coonamble Shire LGA. As these rates were not considered to be observable market evidence they have been classified as level 3.

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

##### Buildings - Non-Specialised and Specialised

Non-Specialised and Specialised Buildings were revalued utilising APV Valuers & Asset Management consultants during the 2022/2023 financial year with an effective date of 30/06/2023. To ensure the appropriate carrying fair value, Council have applied the indicies as provided by APV Valuers and Asset Management Consultants, to the desktop valuation completed at 30/06/2024.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple techniques.

- The Market approach has been applied where there is a principal market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically, these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

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

##### Other Structures

Other Structures were also revalued utilising APV Valuers & Asset Management consultants during the 2022/2023 financial year with an effective date of 30/06/2023. To ensure the appropriate carrying fair value, Council has applied the indicies as provided by APV Valuers and Asset Management Consultants, to the desktop valuation completed at 30/06/2024.

The various asset types identified included Airport Assets, Fences, Hardstand and Internal Roads, Landscaping, Lighting, Miscellaneous, Park Assets, Pool Assets, Saleyards and Sporting Equipment.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple techniques.

- The Market approach has been applied where there is a principal Market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

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

##### Roads

Roads were revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

## E2-1 Fair value measurement (continued)

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Roads comprise road carriageway, roadside shoulders and kerb and gutter. No market-based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this class.

### Bridges

Bridges were also revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

While all bridges were physically inspected and unit rates based on square metres were used there was no reliable market evidence (Level 2) as other inputs (such as estimates of residual value and pattern of consumption) require extensive professional judgement that impacts significantly on the final determination of fair value.

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

### Footpaths

Footpaths were also revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

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

### Drainage Infrastructure

Drainage Infrastructure Assets were revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

Assets within this class comprise culverts, open channels, storm water pipes, pits and other storm water structures.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

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

### Water Supply Network

Assets within this class comprise reservoirs, pumping stations and, water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. To ensure the appropriate carrying fair value, Council have applied the indicies as provided by APV Valuers and Asset Management consultants, to the desktop valuation completed at 30/06/2024.

### Sewerage Network

Assets within this class comprise treatment works, pumping stations and, sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. To ensure the appropriate carrying fair value Council have applied the indicies as provided by APV Valuers and Asset Management consultants, to the desktop valuation completed at 30/06/2024.

## E2-1 Fair value measurement (continued)

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### **Swimming Pools**

Assets within this class comprise Council's outdoor swimming pool. The swimming pool was valued externally by APV Valuers & Asset Management with an effective date of 30/06/2023. The approach estimated the replacement cost for each pool by componentising its significant parts.

While some elements of gross replacement values may be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

Previously these assets had been valued internally by Council staff.

### **Bulk Earthworks/Land Improvements**

Assets within this class comprise Bulk Earthworks, turf surfaces, irrigation and other miscellaneous land improvements. All assets in this class were valued in-house by experienced engineering staff. To ensure fair value of these assets are recorded, these assets were indexed by the appropriate indices as supplied to Council by APV Valuers & Asset Management.

While some elements of gross replacement values may be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

This asset class will be revalued through the 2024/2025 financial year, with any change in value recorded to ensure the fair value of the assets is recorded.

## E2-1 Fair value measurement (continued)

### Fair value measurements using significant unobservable inputs (level 3)

#### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Buildings non specialised	A combination of the market approach and the cost approach has been used by external consultants to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Buildings Specialised	A combination of the market approach and the cost approach has been used by external consultants to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Other Structures	Cost approach has been used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Road Infrastructure	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Stormwater drainage	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Water Supply	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Sewerage network	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Plant & Equipment	Cost approach used to approximate fair value	Gross replacement cost, Remaining useful life, Residual value
Operational land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Community land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Crown Land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Bulk Earthworks	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Land Improvements	Cost approach used to approximate fair value.	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Quarry Assets	Cost approach used to approximate fair value.	Gross replacement cost, Asset condition, Remaining useful life, Residual value



## 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:

	Water supply network		Sewerage network		Plant and equipment		Operational / Crown Land	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Opening balance</b>	<b>19,067</b>	17,468	<b>17,802</b>	17,306	<b>4,831</b>	4,356	<b>3,148</b>	2,498
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	976	587	214	158	5,995	1,796	362	29
Disposals (WDV)	–	–	–	–	(268)	(248)	–	–
Depreciation and impairment	(462)	(421)	(400)	(370)	(1,392)	(1,072)	–	–
Revaluation increment to ARR	90	1,433	817	707	674	–	68	621
Rounding & other movement	–	–	–	1	–	(1)	–	–
<b>Closing balance</b>	<b>19,671</b>	19,067	<b>18,433</b>	17,802	<b>9,840</b>	4,831	<b>3,578</b>	3,148

	Community / Crown Land		Land improvements		Bulk earthworks		Buildings non-specialised	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Opening balance</b>	<b>1,923</b>	1,493	<b>907</b>	854	<b>9,269</b>	8,503	<b>3,549</b>	2,999
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	–	–	–	–	(566)	50
Purchases (GBV)	–	–	130	72	–	–	339	97
Depreciation and impairment	–	–	(21)	(19)	–	–	(86)	(86)
Revaluation increment to ARR	–	430	–	–	–	765	(297)	489
Rounding & other movement	–	–	–	–	–	1	–	–
<b>Closing balance</b>	<b>1,923</b>	1,923	<b>1,016</b>	907	<b>9,269</b>	9,269	<b>2,939</b>	3,549

## E2-1 Fair value measurement (continued)

	Building specialised		Other structures		Roads infrastructure		Stormwater drainage	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Opening balance</b>	<b>21,739</b>	20,752	<b>18,898</b>	15,510	<b>225,158</b>	211,727	<b>8,056</b>	7,395
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	<b>610</b>	(50)	-	-	-	-	-	-
Purchases (GBV)	<b>1,637</b>	280	<b>1,182</b>	639	<b>9,144</b>	2,801	<b>35</b>	41
Depreciation and impairment	<b>(592)</b>	(504)	<b>(552)</b>	(460)	<b>(3,859)</b>	(3,615)	<b>(180)</b>	(160)
Revaluation increment to ARR	<b>256</b>	1,260	<b>528</b>	3,208	<b>61,951</b>	14,246	<b>(130)</b>	781
Rounding & other movement	-	1	-	1	-	(1)	-	(1)
<b>Closing balance</b>	<b>23,650</b>	21,739	<b>20,056</b>	18,898	<b>292,394</b>	225,158	<b>7,781</b>	8,056

	Quarry assets		Total	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Opening balance</b>	<b>549</b>	-	<b>334,896</b>	310,861
Transfers from/(to) another asset class	-	-	<b>44</b>	-
Purchases (GBV)	-	-	<b>20,014</b>	6,500
Disposals (WDV)	-	-	<b>(268)</b>	(248)
Depreciation and impairment	<b>(39)</b>	-	<b>(7,583)</b>	(6,707)
Revaluation increment to ARR	-	-	<b>63,957</b>	23,940
Rounding & other movement	<b>200</b>	549	<b>200</b>	550
<b>Closing balance</b>	<b>710</b>	<b>549</b>	<b>411,260</b>	<b>334,896</b>

### Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

Following the desktop revaluation of Council Buildings and other structures as at 30/6/2019 by external consultants a number of buildings, 8 in total, were valued based on observable market evidence (level 2). Level 2 input was adjusted in line with the basis of valuation.

### Highest and best use

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

## E3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

##### *Description of the funding arrangements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

##### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

## E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$75,597.62. The last formal valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$18,676.18. Council's expected contribution to the plan for the next annual reporting period is \$55,983.34.

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.

The share of any funding surplus or deficit that is broadly attributed to Council is estimated to be in the order of 0.19% as at 30 June 2024.

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 FY23/24 2.5% per annum thereafter

\* Plus promotional increases

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

### (ii) Statewide Limited

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

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

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

### (iii) StateCover Limited

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

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

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

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

### (iv) Other guarantees

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

## E3-1 Contingencies (continued)

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### 2. Other liabilities

#### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

#### (ii) Garbage Depot Reinstatement

Garbage is disposed of in pits at the Coonamble Depot. When a new pit is required the old pit is reinstated at the same time as the digging of the new pit. As a result reinstatement costs are expensed each year. Should current practices change, it will be necessary to consider the need to establish a Garbage Depot Remediation provision.

#### (iii) Gravel Pits Reinstatement

Council's practice with regard to remediation of road reserve and private property gravel pits to construct water storage for future road maintenance or a farm dam in return for the use of material where feasible. If this is not feasible for whatever reason then the pit is scarified and seeded upon completion of works undertaken and expensed accordingly, therefor future remediation costs are zero.

### ASSETS NOT RECOGNISED

#### (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:

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>Compensation:</b>		
Short-term benefits	<b>783</b>	580
Post-employment benefits	<b>74</b>	59
Other long-term benefits	<b>27</b>	35
Termination benefits	<b>–</b>	13
<b>Total</b>	<b>884</b>	<b>687</b>



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

### Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2024</b>						
Provision of Contract Services	3	203	–		–	–
Provision of Information Technology Equipment	4	42	–		–	–
Provision of long-term accommodation	5	14	–		–	–
<b>2023</b>						
Quarry Sales	1	11	–		–	–
Provision of short-term accommodation	2	31	–		–	–
Provision of Contract Services	3	12	–		–	–
Provision of Information Technology Equipment	4	32	–		–	–

1 Council supplies various materials from its Quarry operations to the public. A KMP is an owner operator of a business that purchases product from the Quarry. All product is sold as per Council's adopted fees and charges

2 During the 2022/23 Financial year, Council was required to source short term accommodation as part of its operations . In accordance with Council's procurement policy quotations were sought and quotations received with the works awarded in accordance with normal commercial terms. A KMP is an owner of one of the businesses that provided Council with accommodation.

3 As per Council's Operational Budget and Plan, Council was required to engage contractors to provide various contract services for Council throughout the year. In accordance with Council's adopted procurement policy quotations were sought and received with the works awarded in accordance with normal commercial terms. Of these contractors awarded works one (1) was controlled by either a KMP or a close relative of a KMP.

4 As per Council's Operational Budget and Plan , Council was required to procure quantities of I.T equipment from various suppliers throughout the year. In accordance with Council's adopted procurement policy quotations were sought and received with the works awarded in accordance with normal commercial terms. Of these suppliers awarded Council orders , one (1) was controlled by a close relative of a KMP.

5 During the 2023/2024 Operational year, due to a shortfall in Council provided accommodation, Council was required to source additional housing to accommodate Council staff. A KMP is the owner of one the premises rented by Council.

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

	2024 \$ '000	2023 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	23	22
Councillors' fees	88	104
Other Councillors' expenses (including Mayor)	84	73
<b>Total</b>	<b>195</b>	<b>199</b>

## F1-3 Other related parties

	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2024</b>						
Library Services	1	14	–	Membership of Library Co-op	–	–
2023						
Library Services	1	13	–	Membership of Library Co-op	–	–

1 Council is a member of a Joint venture being the North Western Library Co-operative with three other Councils, each council contributes and equal amount to the joint venture each year for the operation of the service which is to purchase books and e-resources for the benefit of the residents and ratepayers in the four local government areas.

## F2 Other relationships

### F2-1 Audit fees

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

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

##### **(i) Audit services**

Audit of financial statements	101	73
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## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

	2024 \$ '000	2023 \$ '000
<b>Net operating result from Income Statement</b>	<b>11,089</b>	7,684
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	7,669	6,760
(Gain) / loss on disposal of assets	(835)	(133)
Share of net (profits)/losses of associates/joint ventures using the equity method	(14)	(13)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(3,017)	(4,600)
(Increase) / decrease of inventories	(326)	(588)
(Increase) / decrease of other current assets	(134)	(99)
Increase / (decrease) in payables	10	304
Increase / (decrease) in other accrued expenses payable	114	113
Increase / (decrease) in other liabilities	(35)	94
Increase / (decrease) in contract liabilities	323	4,697
Increase / (decrease) in employee benefit provision	425	(206)
<b>Net cash flows from operating activities</b>	<b>15,269</b>	14,013

## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2024 \$ '000	2023 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	2,453	1,339
Plant and equipment	50	3,929
Water Infrastructure	178	80
Sewer Infrastructure	583	210
Other Structures	1,115	1,237
Road infrastructure	10,086	7,867
<b>Total commitments</b>	<b>14,465</b>	<b>14,662</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	10,614	14,662
Later than one year and not later than 5 years	3,851	–
<b>Total payable</b>	<b>14,465</b>	<b>14,662</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	380	72
Future grants and contributions	4,245	2,593
Unexpended grants	8,282	6,960
Externally restricted reserves	881	290
Internally restricted reserves	477	4,310
Unexpended loans	200	437
<b>Total sources of funding</b>	<b>14,465</b>	<b>14,662</b>

#### Details of capital commitments

The capital commitments relate primarily to the completion of the following grant funded programs listed below, coupled with the completion of planned upgrades to Council's water and sewer infrastructure.

- Regional Emergency Road Repair Fund.
- Regional and Local Roads Repair Program.
- Local Roads and Community Infrastructure Program.
- Roads of Strategic Importance Program.
- Stronger Country Communities Fund Program.



## G3-1 Events occurring after the reporting date

---

There are no other known events after the reporting period which would give rise to a material impact on the reported results or financial position.

## G4 Statement of performance measures

### G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>1,336</b>	<b>4.27%</b>	13.80%	13.33%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>31,256</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>17,797</b>	<b>44.32%</b>	50.60%	52.20%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>40,160</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>25,265</b>	<b>5.37x</b>	6.21x	7.09x	> 1.50x
Current liabilities less specific purpose liabilities	<b>4,709</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>9,030</b>	<b>82.84x</b>	102.63x	112.93x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>109</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>1,012</b>	<b>11.94%</b>	9.89%	9.97%	< 10.00%
Rates and annual charges collectable	<b>8,479</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>29,463</b>	<b>13.76</b>	20.01	24.21	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>2,141</b>	<b>months</b>	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

## G4-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2024	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>2.03%</b>	13.71%	<b>25.23%</b>	8.24%	<b>14.83%</b>	26.54%	> 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>38.92%</b>	45.76%	<b>95.38%</b>	97.15%	<b>99.52%</b>	95.61%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>5.37x</b>	6.21x	<b>23.59x</b>	13.09x	<b>77.77x</b>	112.04x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>67.83x</b>	91.04x	∞	∞	∞	∞	> 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>9.42%</b>	7.29%	<b>15.19%</b>	15.69%	<b>25.00%</b>	19.41%	< 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>10.43 months</b>	16.68 months	<b>37.62 months</b>	60.09 months	<b>74.01 months</b>	80.18 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G4-1 above.

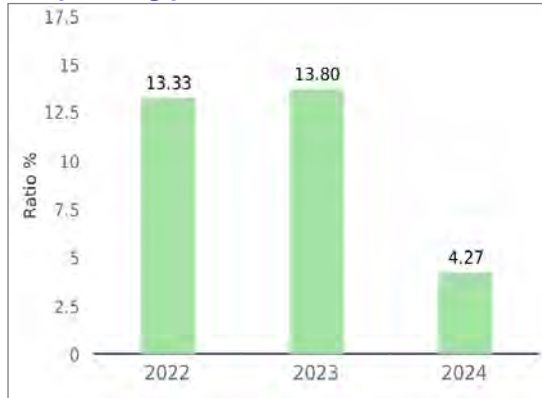
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

**End of the audited financial statements**

## H Additional Council disclosures (unaudited)

### H1-1 Statement of performance measures – consolidated results (graphs)

#### 1. Operating performance ratio



#### Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

#### Commentary on 2023/24 result

2023/24 ratio 4.27%

Council's Operating performance ratio exceeds the industry benchmark.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



#### Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

#### Commentary on 2023/24 result

2023/24 ratio 44.32%

During the 2023/2024 financial year, Council received significant additional income in the form of Government grants and contributions. It is through the receipt of these additional funds that Council's 2023/2024 result does not meet the industry benchmark of 60%.

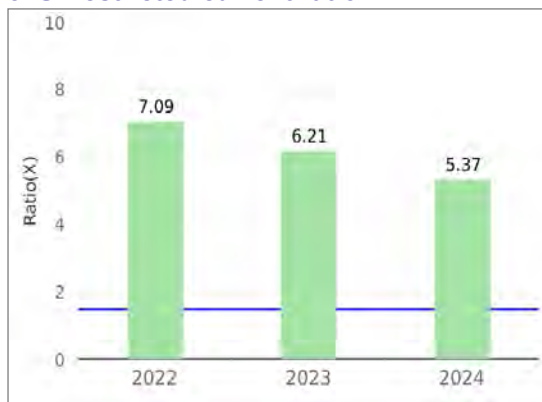
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



#### Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

#### Commentary on 2023/24 result

2023/24 ratio 5.37x

Whilst Council's Unrestricted current ratio has declined from the prior year, it should be noted that it still exceeds the industry benchmark of 1.5. This indicates that Council has the capability to satisfy its debts as and when they fall due.

Benchmark: — > 1.50x

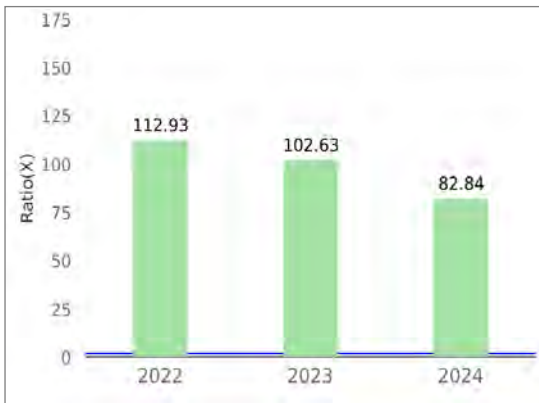
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

# H1-1 Statement of performance measures – consolidated results (graphs) (continued)

## 4. Debt service cover ratio



### Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

### Commentary on 2023/24 result

2023/24 ratio 82.84x

The Debt Service Ratio indicates that Council has sufficient operating cash to service its debts.

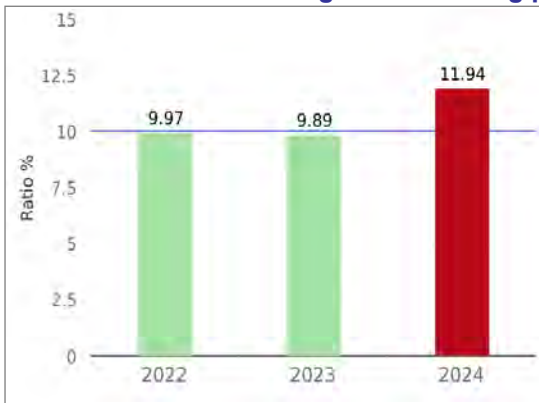
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 5. Rates and annual charges outstanding percentage



### Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

### Commentary on 2023/24 result

2023/24 ratio 11.94%

Council's ratio has deteriorated from the prior year and has indeed exceeded the industry benchmark of Rural Council's. Moving forward, in accordance with the methods outlined within its adopted Debt Recovery Policy, Council is pursuing a stronger focus on the collection of outstanding rates and annual charges. In line with this stronger focus will be inclusion of a sale of land for overdue rates in the 2024/2025 financial year.

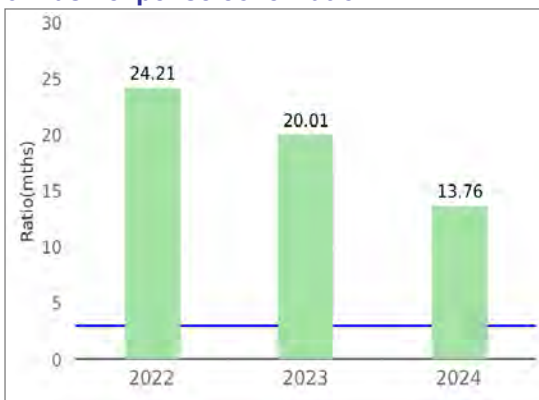
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 6. Cash expense cover ratio



### Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

### Commentary on 2023/24 result

2023/24 ratio 13.76 months

The ratio is well above the industry standard of 3 months. This indicates that Council has sufficient liquidity to mitigate most unforeseen future events.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

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**Principal place of business:**

80 Castlereagh Street  
Coonamble NSW 2829

**Contact details**

**Mailing Address:**

PO Box 249  
Coonamble NSW 2829

**Telephone:** 02 68271900

**Facsimile:** 02 68221626

**Opening hours:**

8:30am - 5:00pm  
Monday to Friday

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

**Email:** [council@coonambleshire.nsw.gov.au](mailto:council@coonambleshire.nsw.gov.au)

**Officers**

Paul Gallagher  
General Manager

Bruce Quarmby  
Responsible Accounting Officer

**Auditors**

Auditor General of NSW

**Elected members**

Cr. Tim Horan  
Mayor

**Councillors**

Cr. Adam Cohen (Deputy Mayor)  
Cr. Pat Cullen  
Cr. Barbara Deans  
Cr. Bill Fisher (Deputy Mayor)  
Cr. Terry Lees  
Cr. Brian Sommerville

**Other information**

**ABN:** 19 499 848 443





## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Coonamble Shire Council

To the Councillors of Coonamble Shire Council

### Opinion

I have audited the accompanying financial statements of Coonamble Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 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 comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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.



Hong Wee Soh  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY



Cr Daniel Keady  
 Mayor  
 Coonamble Shire Council  
 PO BOX 249  
 COONAMBLE NSW 2829

Contact: Hong Wee Soh  
 Phone no: 02 9275 7397  
 Our ref: R008-2124742775-8826

31 October 2024

Dear Mayor

**Report on the Conduct of the Audit  
 for the year ended 30 June 2024  
 Coonamble Shire Council**

I have audited the general purpose financial statements (GPFS) of the Coonamble Shire 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	7.5	7.1	↑ 5.6
Grants and contributions revenue	22.4	17.0	↑ 31.8
Operating result from continuing operations	11.1	7.7	↑ 44.2
Net operating result before capital grants and contributions	2.2	4.4	↓ 50.0

Rates and annual charges revenue (\$7.5 million) increased by \$0.4 million (5.6 per cent) in 2023–2024.

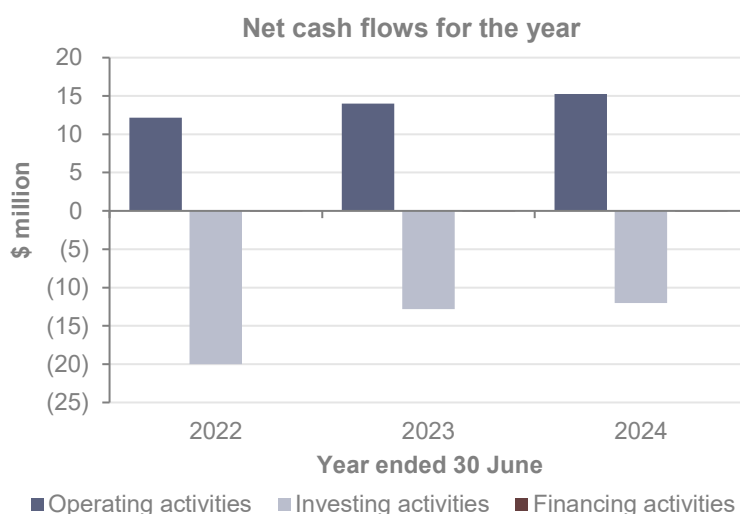
Grants and contributions revenue (\$22.4 million) increased by \$5.4 million (31.8 per cent) in 2024–2025. This was mainly due to an increase of \$5.7 million in the recognition of income for grant funded capital projects.

Council’s operating result from continuing operations (\$11.1 million including the effect of depreciation and amortisation expense of \$7.7 million) was \$3.4 million higher than the 2022–23 result. This was mainly due to increased revenue from capital grants.

The net operating result before capital grants and contributions (\$2.2 million) was \$2.2 million lower than the 2022–23 result, which was mainly due to receiving 85 per cent of the financial assistance grants for 2024-25 in advance compared to 100 per cent in 2022-23.

## STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the movement of cash and cash equivalents during the year. Total cash increased by \$3.2 million to \$9.7 million at the end of the year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>29.5</b>	<b>37.8</b>	Externally restricted balances comprise mainly of specific purpose unexpended grants – general fund, and water and sewerage funds.
Restricted cash and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	19.8	18.7	
• Internal allocations	9.2	19.0	

## PERFORMANCE

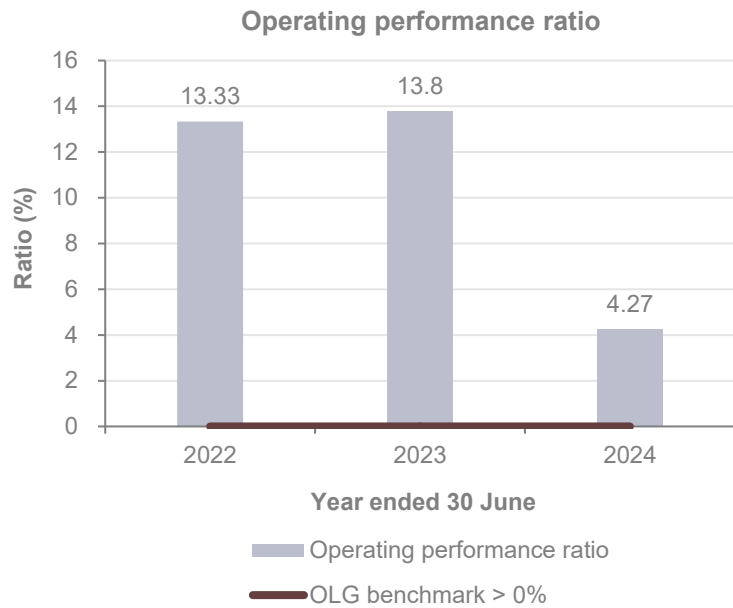
### Performance measures

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

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

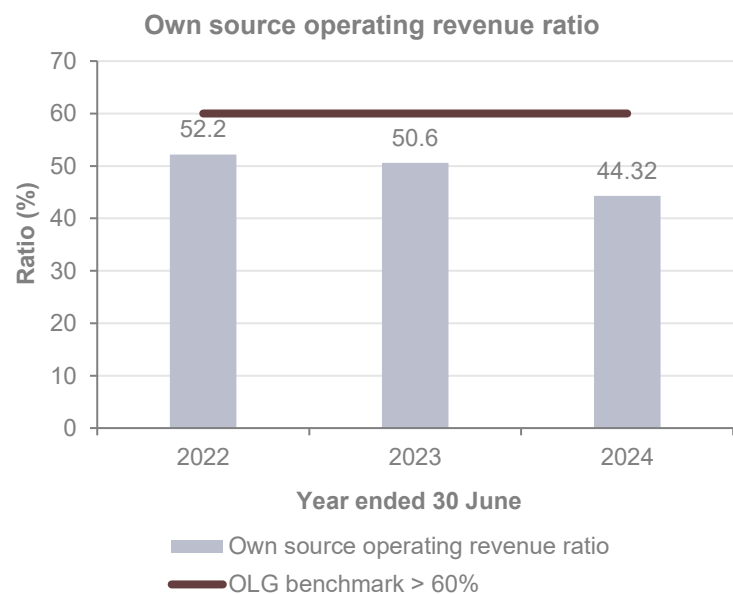
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

The Council did not meet the OLG benchmark for the current reporting period.

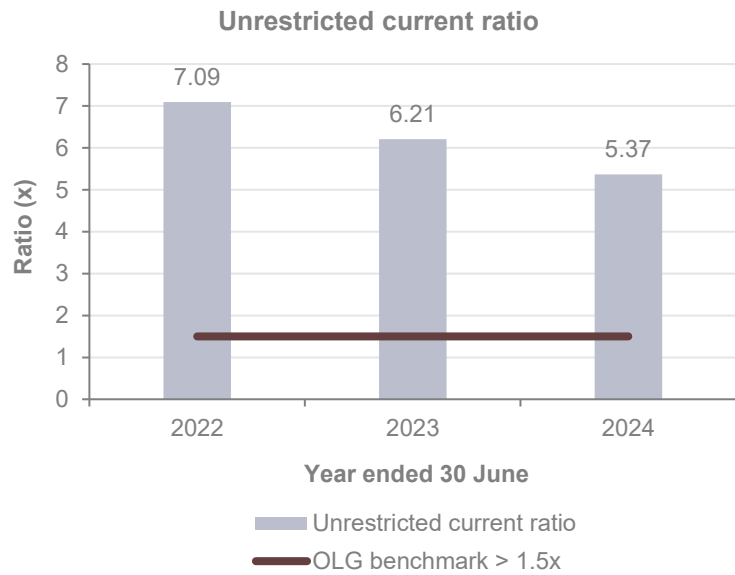
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

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

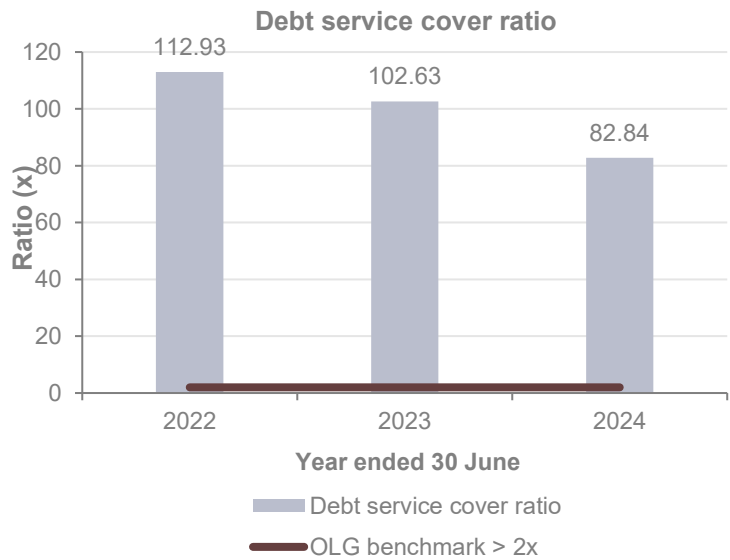
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

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

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

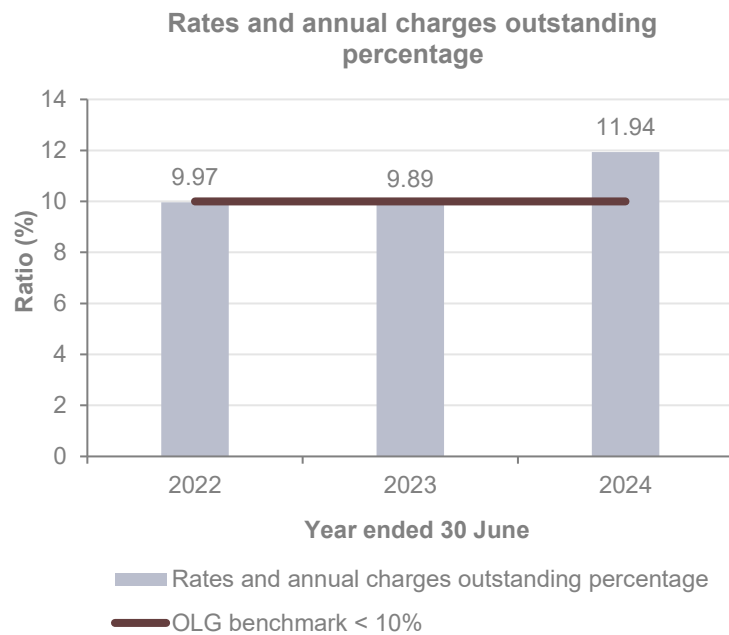




## Rates and annual charges outstanding percentage

The Council did not meet the OLG benchmark for the current reporting period.

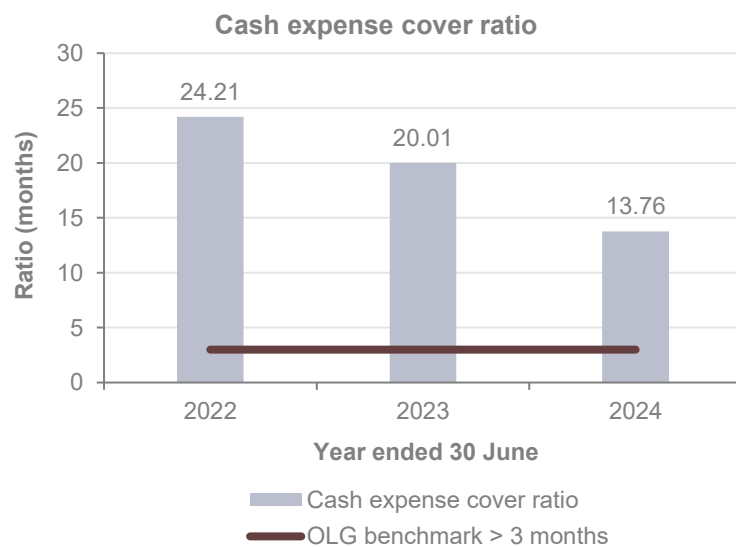
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional councils.



## Cash expense cover ratio

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

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



## Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$16.8 million compared to \$7.3 million for the prior year.
- The level of asset renewals during the year represented 220 per cent of the total depreciation expense (\$7.7 million) for the year.

## Legislative compliance

My audit procedures did not identify any instances of 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.

The Council's:

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



Hong Wee Soh  
Associate Director, Financial Audit

Delegate of the Auditor-General for New South Wales

# Coonamble Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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# Coonamble Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2024

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### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

## Coonamble Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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#### 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 September 2024.



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Tim Moran  
Mayor  
11 September 2024




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Bill Fisher  
Councillor  
11 September 2024



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Paul Gallagher  
General Manager  
11 September 2024



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Bruce Quarmary  
Responsible Accounting Officer  
11 September 2024

## Coonamble Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Income from continuing operations</b>		
Access charges	920	880
User charges	933	925
Fees	3	6
Interest and investment income	233	118
Grants and contributions provided for operating purposes	50	–
Other income	81	12
<b>Total income from continuing operations</b>	<b>2,220</b>	<b>1,941</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	78	38
Materials and services	1,108	1,312
Depreciation, amortisation and impairment	462	421
Water purchase charges	12	10
<b>Total expenses from continuing operations</b>	<b>1,660</b>	<b>1,781</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>560</b>	<b>160</b>
Grants and contributions provided for capital purposes	55	57
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>615</b>	<b>217</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>615</b>	<b>217</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(140)	(40)
<b>Surplus (deficit) after tax</b>	<b>475</b>	<b>177</b>
<b>Plus accumulated surplus</b>	<b>15,030</b>	<b>14,813</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	140	40
<b>Closing accumulated surplus</b>	<b>15,645</b>	<b>15,030</b>
<b>Return on capital %</b>	<b>2.8%</b>	<b>0.8%</b>
<b>Subsidy from Council</b>	<b>287</b>	<b>625</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	475	177
Less: capital grants and contributions (excluding developer contributions)	(55)	(57)
<b>Surplus for dividend calculation purposes</b>	<b>420</b>	<b>120</b>
<b>Potential dividend calculated from surplus</b>	<b>210</b>	<b>60</b>

## Coonamble Shire Council

## Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Income from continuing operations</b>		
Access charges	950	876
User charges	164	161
Fees	4	6
Interest and investment income	322	164
Other income	10	14
<b>Total income from continuing operations</b>	<b>1,450</b>	<b>1,221</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	107	26
Materials and services	728	501
Depreciation, amortisation and impairment	400	370
<b>Total expenses from continuing operations</b>	<b>1,235</b>	<b>897</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>215</b>	<b>324</b>
Grants and contributions provided for capital purposes	7	56
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>222</b>	<b>380</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>222</b>	<b>380</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(54)	(81)
<b>Surplus (deficit) after tax</b>	<b>168</b>	<b>299</b>
<b>Plus accumulated surplus</b>	<b>12,868</b>	<b>12,488</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	54	81
<b>Closing accumulated surplus</b>	<b>13,090</b>	<b>12,868</b>
<b>Return on capital %</b>	<b>1.1%</b>	<b>1.8%</b>
<b>Subsidy from Council</b>	<b>600</b>	<b>401</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	168	299
Less: capital grants and contributions (excluding developer contributions)	(7)	(56)
<b>Surplus for dividend calculation purposes</b>	<b>161</b>	<b>243</b>
<b>Potential dividend calculated from surplus</b>	<b>81</b>	<b>122</b>



## Coonamble Shire Council

### Income Statement of Quarry

for the year ended 30 June 2024

	2024 Category 2 \$ '000	2023 Category 2 \$ '000
<b>Income from continuing operations</b>		
User charges	4,031	3,401
Other income	355	–
<b>Total income from continuing operations</b>	<b>4,386</b>	<b>3,401</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	425	355
Materials and services	3,841	2,554
Depreciation, amortisation and impairment	264	160
<b>Total expenses from continuing operations</b>	<b>4,530</b>	<b>3,069</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(144)</b>	<b>332</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(144)</b>	<b>332</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(144)</b>	<b>332</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(83)
<b>Surplus (deficit) after tax</b>	<b>(144)</b>	<b>249</b>
<b>Plus accumulated surplus</b>	<b>9,297</b>	<b>8,965</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	83
<b>Closing accumulated surplus</b>	<b>9,153</b>	<b>9,297</b>
<b>Return on capital %</b>	<b>(5.2)%</b>	<b>19.5%</b>
<b>Subsidy from Council</b>	<b>264</b>	<b>–</b>

## Coonamble Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,011	450
Investments	2,745	2,745
Receivables	679	798
<b>Total current assets</b>	<b>4,435</b>	<b>3,993</b>
<b>Non-current assets</b>		
Receivables	129	134
Infrastructure, property, plant and equipment	19,687	19,536
<b>Total non-current assets</b>	<b>19,816</b>	<b>19,670</b>
<b>Total assets</b>	<b>24,251</b>	<b>23,663</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	–	55
Payables	63	119
Income received in advance	125	131
<b>Total current liabilities</b>	<b>188</b>	<b>305</b>
<b>Total liabilities</b>	<b>188</b>	<b>305</b>
<b>Net assets</b>	<b>24,063</b>	<b>23,358</b>
<b>EQUITY</b>		
Accumulated surplus	15,645	15,030
Revaluation reserves	8,418	8,328
<b>Total equity</b>	<b>24,063</b>	<b>23,358</b>

## Coonamble Shire Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	913	774
Investments	4,237	4,237
Receivables	372	367
<b>Total current assets</b>	<b>5,522</b>	<b>5,378</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	18,956	18,037
<b>Total non-current assets</b>	<b>18,956</b>	<b>18,037</b>
<b>Total assets</b>	<b>24,478</b>	<b>23,415</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	71	48
<b>Total current liabilities</b>	<b>71</b>	<b>48</b>
<b>Total liabilities</b>	<b>71</b>	<b>48</b>
<b>Net assets</b>	<b>24,407</b>	<b>23,367</b>
<b>EQUITY</b>		
Accumulated surplus	13,090	12,868
Revaluation reserves	11,317	10,499
<b>Total equity</b>	<b>24,407</b>	<b>23,367</b>

## Coonamble Shire Council

### Statement of Financial Position of Quarry

as at 30 June 2024

	2024 Category 2 \$ '000	2023 Category 2 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	5,423	6,771
Inventories	1,459	1,104
Receivables	263	270
<b>Total current assets</b>	<b>7,145</b>	<b>8,145</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	2,787	1,701
<b>Total non-current assets</b>	<b>2,787</b>	<b>1,701</b>
<b>Total assets</b>	<b>9,932</b>	<b>9,846</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Provisions	779	549
<b>Total current liabilities</b>	<b>779</b>	<b>549</b>
<b>Total liabilities</b>	<b>779</b>	<b>549</b>
<b>Net assets</b>	<b>9,153</b>	<b>9,297</b>
<b>EQUITY</b>		
Accumulated surplus	9,153	9,297
<b>Total equity</b>	<b>9,153</b>	<b>9,297</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)

Council does not operate any Category 1 business activities.

#### Category 2

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

##### a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing Coonamble Shire.

##### b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing Coonamble Shire.

##### c. Quarry Operations

Extraction and production of road making materials.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

## Note – Material accounting policy information (continued)

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

### Notional rate applied (%)

Corporate income tax rate – 25% (22/23 25%)

Land tax – the first \$1,075,000 of combined land values attracts 0%. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$6,571,000 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 the DCCEEW'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 *Local Government Act, 1993*.

Achievement of substantial compliance to DCCEEW'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% (22/23 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/is not 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'.

## Note – Material accounting policy information (continued)

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

### Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

### (iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DCCEEW's regulatory and assurance framework and must not exceed:

- 50% of this 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 the DCCEEW's regulatory and assurance framework a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DCCEEW.





## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Coonamble Shire Council

To the Councillors of Coonamble Shire Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Coonamble Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 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
- quarry

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 comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the 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.



Hong Wee Soh  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY

# Coonamble Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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# Coonamble Shire Council

## Special Schedules

for the year ended 30 June 2024

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## Coonamble Shire Council

## Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	5,132	<b>5,377</b>
Plus or minus adjustments <sup>2</sup>	b	2	<b>(7)</b>
<b>Notional general income</b>	c = a + b	<b>5,134</b>	<b>5,370</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	<b>4.50%</b>
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	190	<b>242</b>
<b>Sub-total</b>	g = (c + e + f)	<b>5,324</b>	<b>5,612</b>
Plus (or minus) last year's carry forward total	h	33	<b>(20)</b>
<b>Sub-total</b>	j = (h + i)	<b>33</b>	<b>(20)</b>
<b>Total permissible income</b>	k = g + j	<b>5,357</b>	<b>5,592</b>
Less notional general income yield	l	5,377	<b>5,581</b>
<b>Catch-up or (excess) result</b>	m = k - l	<b>(20)</b>	<b>11</b>
<b>Carry forward to next year <sup>4</sup></b>	p = m + n + o	<b>(20)</b>	<b>11</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).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Coonamble Shire Council

To the Councillors of Coonamble Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Coonamble Shire 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 comprise the general purpose financial statements, special purpose financial statements and 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.

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

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



Hong Wee Soh  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY

## Coonamble Shire Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Buildings</b>	Buildings – non-specialised	205	205	57	62	4,713	4,985	32.6%	37.0%	24.3%	6.1%	0.0%
	Buildings – specialised	938	938	258	153	23,650	40,770	21.9%	28.7%	30.7%	18.8%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,143</b>	<b>1,143</b>	<b>315</b>	<b>215</b>	<b>28,363</b>	<b>45,755</b>	<b>23.1%</b>	<b>29.6%</b>	<b>30.0%</b>	<b>17.4%</b>	<b>0.0%</b>
<b>Other structures</b>	Other structures	1,143	1,143	110	126	20,056	30,995	50.6%	10.3%	21.8%	17.3%	0.0%
	<b>Sub-total</b>	<b>1,143</b>	<b>1,143</b>	<b>110</b>	<b>126</b>	<b>20,056</b>	<b>30,995</b>	<b>50.6%</b>	<b>10.3%</b>	<b>21.8%</b>	<b>17.3%</b>	<b>0.0%</b>
<b>Roads</b>	Roads	2,334	3,421	1,591	2,009	255,392	287,262	18.4%	46.6%	33.2%	1.8%	0.1%
	Bridges	–	–	27	4	27,507	32,123	76.6%	23.5%	0.0%	0.0%	0.0%
	Footpaths	13	19	60	46	4,458	5,100	54.5%	23.4%	21.8%	0.0%	0.3%
	Kerb & Gutter	360	445	13	14	5,037	7,135	59.8%	27.1%	12.4%	0.7%	0.0%
	Bulk earthworks	–	–	5	–	9,269	9,269	0.0%	0.0%	0.0%	0.0%	100.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>2,707</b>	<b>3,885</b>	<b>1,696</b>	<b>2,073</b>	<b>301,663</b>	<b>340,889</b>	<b>24.8%</b>	<b>42.4%</b>	<b>28.6%</b>	<b>1.5%</b>	<b>2.7%</b>
<b>Water supply network</b>	Water supply network	1,049	2,094	286	455	19,671	31,294	45.6%	32.0%	17.8%	4.6%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,049</b>	<b>2,094</b>	<b>286</b>	<b>455</b>	<b>19,671</b>	<b>31,294</b>	<b>45.6%</b>	<b>32.0%</b>	<b>17.8%</b>	<b>4.6%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network	2,079	3,741	316	431	18,433	32,208	36.7%	11.0%	51.0%	1.4%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>2,079</b>	<b>3,741</b>	<b>316</b>	<b>431</b>	<b>18,433</b>	<b>32,208</b>	<b>36.7%</b>	<b>11.0%</b>	<b>51.0%</b>	<b>1.4%</b>	<b>0.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	1,096	1,517	25	18	7,781	13,136	0.2%	36.7%	59.5%	0.3%	3.3%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,096</b>	<b>1,517</b>	<b>25</b>	<b>18</b>	<b>7,781</b>	<b>13,136</b>	<b>0.2%</b>	<b>36.7%</b>	<b>59.5%</b>	<b>0.3%</b>	<b>3.3%</b>
<b>Total – all assets</b>		<b>9,217</b>	<b>13,523</b>	<b>2,748</b>	<b>3,318</b>	<b>395,967</b>	<b>494,277</b>	<b>27.7%</b>	<b>36.3%</b>	<b>29.9%</b>	<b>4.1%</b>	<b>2.0%</b>

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

#### Infrastructure asset condition assessment 'key'

**1 Excellent/very good** No work required (normal maintenance)

continued on next page ...

## Coonamble Shire Council

### Report on infrastructure assets as at 30 June 2024 (continued)

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2	<b>Good</b>	Only minor maintenance work required
3	<b>Satisfactory</b>	Maintenance work required
4	<b>Poor</b>	Renewal required
5	<b>Very poor</b>	Urgent renewal/upgrading required

## Coonamble Shire Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicators		Benchmark
			2023	2022	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>11,467</b>	<b>185.58%</b>	95.60%	88.36%	> 100.00%
Depreciation, amortisation and impairment	<b>6,179</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>9,217</b>	<b>2.26%</b>	3.25%	3.78%	< 2.00%
Net carrying amount of infrastructure assets	<b>407,241</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>3,318</b>	<b>120.74%</b>	161.22%	106.14%	> 100.00%
Required asset maintenance	<b>2,748</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>13,523</b>	<b>2.74%</b>	4.72%	5.50%	
Gross replacement cost	<b>494,277</b>				

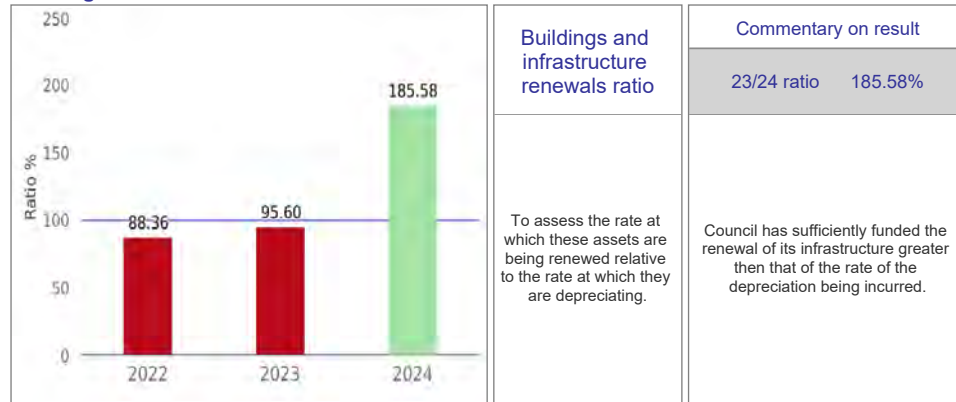
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

# Coonamble Shire Council

## Report on infrastructure assets as at 30 June 2024

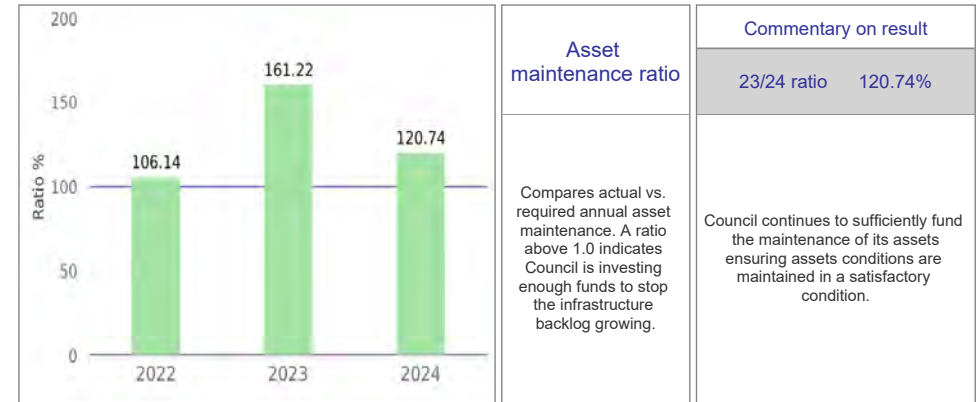
### Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio	Commentary on result
	23/24 ratio 185.58%
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.	
Council has sufficiently funded the renewal of its infrastructure greater than that of the rate of the depreciation being incurred.	

Benchmark: — > 100.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting

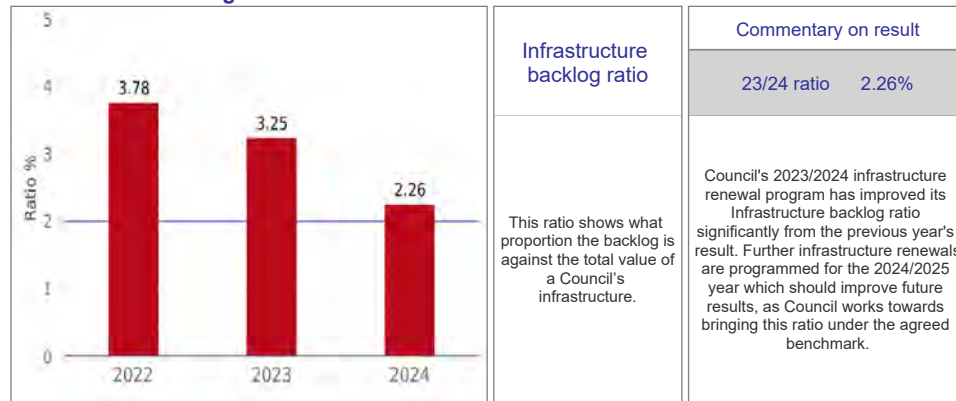
### Asset maintenance ratio



Asset maintenance ratio	Commentary on result
	23/24 ratio 120.74%
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.	
Council continues to sufficiently fund the maintenance of its assets ensuring assets conditions are maintained in a satisfactory condition.	

Benchmark: — > 100.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting

### Infrastructure backlog ratio



Infrastructure backlog ratio	Commentary on result
	23/24 ratio 2.26%
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.	
Council's 2023/2024 infrastructure renewal program has improved its Infrastructure backlog ratio significantly from the previous year's result. Further infrastructure renewals are programmed for the 2024/2025 year which should improve future results, as Council works towards bringing this ratio under the agreed benchmark.	

Benchmark: — < 2.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting

### Cost to bring assets to agreed service level



Cost to bring assets to agreed service level	Commentary on result
	23/24 ratio 2.74%
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.	
Due to the community's expectation of higher levels from Council assets this ratio is indeed higher than Council's infrastructure backlog ratio.	

## Coonamble Shire 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>							
Depreciation, amortisation and impairment	<b>204.51%</b>	85.84%	<b>99.57%</b>	226.37%	<b>33.25%</b>	75.41%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>1.65%</b>	3.07%	<b>5.33%</b>	3.81%	<b>11.28%</b>	5.61%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>113.33%</b>	170.29%	<b>159.09%</b>	206.67%	<b>136.39%</b>	56.52%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>1.78%</b>	4.52%	<b>6.69%</b>	5.09%	<b>11.62%</b>	7.09%	

(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.



# COONAMBLE

## SHIRE COUNCIL

### STATE OF OUR SHIRE

COONAMBLE SHIRE  
COMMUNITY STRATEGIC PLAN 2022-2032  
REVIEW



## Contents

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## 1. INTRODUCTION

### 1.1 MESSAGE FROM THE MAYOR

Our community's visions and aspirations looking towards 2032 were laid out in the Coonamble Shire Community Strategic Plan 2022-2032. We can celebrate that we are on target and meeting those aspirations in many areas. Our achievements over the Council's term in office and since 2021 broadly include:

- We are progressing towards greater and more diverse economic prosperity through increased resourcing and investment in economic development through the following actions:
  - Supporting significant activity in our visitor economy through the Visitor Information Centre, targeted tourism campaigns, and an increase in local events and festivals.
  - Progression of the Coonamble Artesian Bore Bath Project with funding secured, acquisition of the site, draft masterplan and preliminary clearing works on site commenced.
  - Progress of a plan of management for the Warrena Creek Reserve.
  - Facilitation of a significant housing development in Coonamble.
  - Development of youth accommodation at Coonamble and Gulargambone.
  - Regional cooperation on tourism by entering into partnership with Gilgandra and Warrumbungle Councils on the 'Real Country' tourism strategy.
  - Commencement of the Coonamble Region Art Trail project.
- Our wellbeing has benefited from access to telehealth, representations to achieve appropriate policing levels and investment in the public CCTV footprint.
- We are active and connected to our community through the ever-increasing number of community and cultural events and activities with further investment, development and maintenance of our sport and recreational facilities, including upgrades to sportsgrounds and tennis courts across the local government area (LGA), and because of an increase in engagement with our highly valued library services.
- We successfully attracted grant funding from the State and Commonwealth Governments to improve our community facilities and infrastructure including \$5.5 million for the Bore Bath Project.
- Our environmental sustainability was improved by the rehabilitation and upgrades of waste facilities at Coonamble, Gulargambone and Quambone. The upgrades included the introduction of recycling, implementation of bulky waste pick up, and establishment of Return and Earn programs at Coonamble and Quambone.



This Council is proud to have delivered highlights like those listed above along with the full suite of Council services to the community.

**Cr Tim Horan**  
**Mayor**



## 1.2 MESSAGE FROM THE GENERAL MANAGER

I was appointed General Manager of Coonamble Shire Council effective February 2023. I wish to acknowledge the achievements of the past General Manager during this term, Hein Basson (December 2021 – March 2022) and Acting General Managers Bruce Quarmby (April – July 2022) and Ross Earl (August – December 2022).

Clear objectives were established for areas where the organisation needed to grow and evolve, and new priorities identified to work towards achieving those objectives. Rebuilding the organisation's staffing structure, ensuring compliance with new regulations, and maximising economic development within the LGA were overarching priorities, which have been pursued by:

- Commissioning an independent review of the organisation structure to identify the resources required.
- A nett gain of around 20 new staff, including specialised staff working in governance, risk management, WHS, project management, design and engineering, and grants.
- Capitalising on staff renewals to build morale within the workforce, reinforced by all staff wellbeing and safety days.
- Building a culture of respectful relationships between the governing body and the organisation through mutual understanding and communication.
- Overseeing full compliance with new regulations, particularly in risk management.
- Pursuing opportunities for development in the LGA, including in Coonamble's main street and attracting developers to the area that will deliver new housing and tourism.
- Implementing processes and systems to address customer satisfaction with the level of cooperation, attentiveness and service offered by Council.
- Progressing major projects such as the Bore Bath Project, SOTS and housing.
- Enhancing relationships with Federal and State Governments and their agencies to achieve the best outcomes for the community. A number of hearings with Ministers have occurred, with a view of taking solutions and not just asking for a handout. Council's local regional issues have now been acknowledged and considered by Government personnel and the governments in power.
- Support for local events, such as the annual Coonamble Show and the Rodeo which sees large numbers of visitors making use of Council facilities to stay and enjoy the town and surrounds. Council staff also delivered community events such as Winterfest, Eat Street, Christmas Street Parties and Vision Splendid, which saw around 2,000 people in Coonamble to take in the entertainment that included performances by Max Jackson, the Wolfe Brothers and Australian country music star, Lee Kernaghan.
- Prudent financial management, ensuring that Council maintains a strong fiscal position while investing in essential services and future growth.



I commend the outgoing Mayor and councillors on their achievements during this term and thank our dedicated staff for their hard work.

**Paul Gallagher**  
**General Manager**

### 1.3 YOUR COUNCILLORS

Coonamble Shire has a total of nine elected councillors, including the Mayor.



**Mayor Tim Horan**  
*Mayor January 2022 – September 2024*



**Cr Karen Churchill**

Deputy Mayor January  
2022 – September 2023

Resigned September 2023.



**Cr Adam Cohen**

Deputy Mayor  
September 2023 –  
September 2024



**Cr Pat Cullen**



**Cr Barbara Deans**



**Cr Bill Fisher**  
**Deputy Mayor**

Deputy Mayor  
September 2023 – September  
2024



**Cr Al Karanouh**

Resigned September  
2023.



**Cr Terry Lees**



**Cr Brian Sommerville**

## 1.4 INTEGRATED PLANNING AND REPORTING FRAMEWORK

The Integrated Planning and Reporting Framework is based on a perpetual planning cycle which encourages an inclusive and transparent approach to the development of a sustainable local government area and responsible civic leadership.

The Community Strategic Plan (CSP) is a community document, for the community. It identifies our values, strengths, challenges and opportunities for the future development and growth of the Coonamble local government area (LGA).

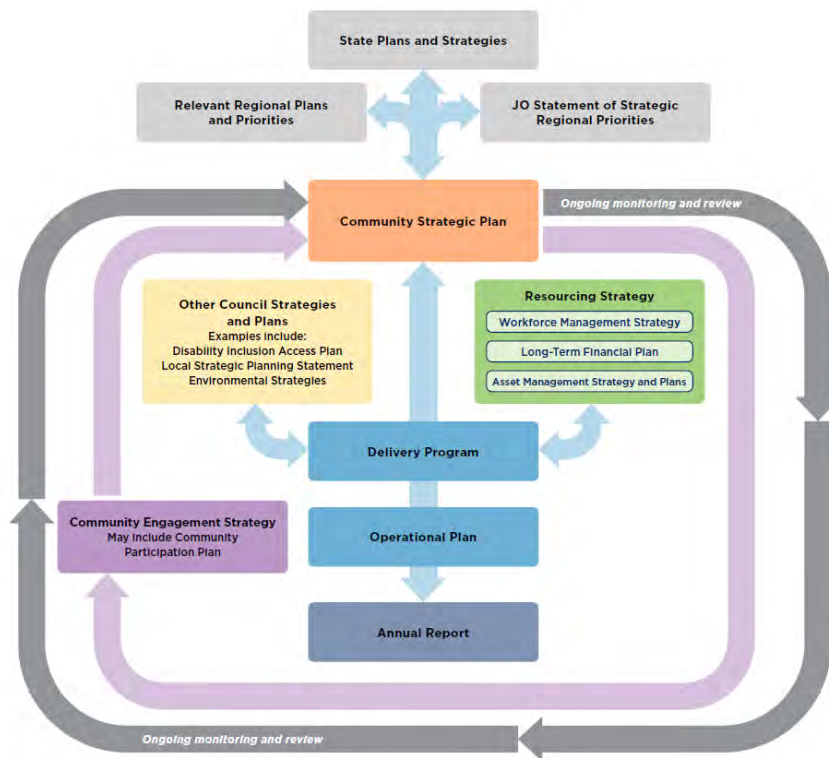
The Delivery Program identifies the principal strategies to be undertaken to implement the outcomes identified in the CSP during the Council’s term of office.

The Operational Plan provides detailed actions and targets to measure the implementation of the Delivery Program.

Following a 28 day public exhibition period and before the end of each financial year, Council formally adopts the Operational Plan after taking into consideration any submissions made.

Coonamble Shire Council’s performance is monitored through six monthly reviews of the Delivery Program and Operational Plan, The Annual Budget is presented to Council for comment and adoption. Council reports its financial performance quarterly and at the end of each Council’s term of office an end of term style report termed the State of our Shire is completed for the four-year term and reports the progress of the CSP.

All the above documents are reported to Council within legislative timeframes and are available on Council’s website for viewing at [www.coonambleshire.nsw.gov.au](http://www.coonambleshire.nsw.gov.au).



## 1.5 REVIEWING OUR COMMUNITY STRATEGIC PLAN

The Coonamble Shire's Community Strategic Plan 2022-2032 was developed in 2022 at the commencement of the Council's term. Each newly elected council is required to develop and adopt a community strategic plan which identifies the communities' main priorities and aspirations for the future, and plan strategies to achieve them. These strategies will take into consideration the issues and competing pressures that may affect the community and the level of resources that will realistically be available. While a council has a custodial role in initiating, preparing, and maintaining the community strategic plan on behalf of the local government area, it is not wholly responsible for its implementation. Other partners, such as state agencies and community groups may also be engaged in delivering the long-term objectives of the Plan.

The Coonamble Shire's Community Strategic Plan identified 22 strategies to address priorities and issues in our community. This State of our Shire document reviews the effectiveness and progress in implementing the Community Strategic Plan by Council, agencies, departments, and the community.

The 22 strategies have been grouped in the below document in a way that reflects Council's function areas and provides alignment with the quadruple bottom line (total economic, social, environment and governance impacts) by theme areas of the Community Strategic Plan. The below End of Term: State of our Shire document has been structured as follows:

### **Theme: Our People**

1. Community Services and Wellbeing
2. Arts and Culture
3. Recreation and Sporting Spaces

### **Theme: Our Economy**

1. Economic Development and Growth

### **Theme: Our Infrastructure**

1. Infrastructure and Assets

### **Theme: Our Environment**

1. Planning and Development
2. Sustainable Environment
3. Sustainable Waste

### **Theme: Our Leadership**

1. People, Risk & Improvement, Corporate Performance, and Strategic Planning

Each function includes:

- a. Linkages to the Community Strategic Plan and relevant strategies.
- b. A snapshot since the development of the plan and its implementation.
- c. Information on key relevant topics and analysis under each function and topic.

We hope you enjoy our review and what we consider the current 'State of our Shire'.



## 1.6 HIGHLIGHTS

### 2021/22

The term of Council commenced after the December 2021 local government elections, postponed from September 2020 due to the COVID-19 pandemic. The nine elected councillors took the oath or affirmation of office at the extraordinary Council meeting of Tuesday 11 January 2022.

- Completion of upgrades to Coonamble Sportsground, including lighting and power upgrades, replacement of the cricket wicket and upgrades to playing fields. Additionally, funding was secured for the installation of female changerooms and a walking loop at the sportsground.
- Upgrades to Warrena Weir including lighting and CCTV.
- Completion or progress of several Masterplan projects.
- Commencement of Tooraweenah Road upgrade preconstruction activities.
- Completion of drainage projects at five locations throughout the LGA.
- Completion of road rehabilitation, reseals, heavy patching, resheeting and flood restoration works across the LGA.





## 2022/23

- Funding secured for upgrades to facilities at Coonamble and Gulargambone sportsgrounds. Projects include upgrades to changerooms and amenities under the grandstand at Coonamble Sportsground and upgrade to the toilet amenities in the canteen building, a new dedicated women's changeroom facility at Coonamble, and upgrade of amenities at the Gulargambone sportsground.
- Funding secured to construct four crisis accommodation units (two each at Gulargambone and Coonamble) and to deliver a Youth Empowerment Program.
- Construction of a 930m walking loop around the Coonamble Sportsground.
- Funding secured for the development of the Coonamble Artesian Bathing Experience (later renamed the Coonamble Artesian and Cultural Experience). This is the anchor project in building a tourism industry to diversify the local economy.
- Commencement of a partnership with Gilgandra and Warrumbungle councils to prepare a series of business cases for regionally significant development. The consortium prepared the *Real Country* tourism strategy, supported by business plans for infrastructure in the three LGAs, to establish *Real Country* as a regional and interstate tourism destination.
- Creation of a primitive camping area opposite the Coonamble Showground for use during the Rodeo and Campdraft.
- Commencement of negotiations to purchase the Sons of the Soil Hotel as the site of an anchor development to reinvigorate the Coonamble CBD.
- Preconstruction activities on the Tooraweenah Road project continued with additional environmental approvals sought and further survey and design undertaken. Culverts were delivered.
- Roadworks included culvert upgrade on Quambone Road; rehabilitation on Pilliga Road, Gulargambone Road, Box Ridge Road and Gulargambone Road; and general rehabilitation, shoulder widening, reseals, heavy patching, resheeting across the LGA.
- Construction of a concrete causeway on Quabathoo Road.
- Emergency and restoration work on the entire road network.
- Water main replacement works in Coonamble and Gulargambone, with a ring main constructed at Quambone.





## 2023/24

- Commencement of the Youth Empowerment Program (YEP). YEP is a comprehensive educational initiative equipping young people with essential tools to envision and work toward their futures, while also instilling a sense of responsibility to contribute positively to their communities.
- Preconstruction activities on the Tooraweenah Road project have continued with receipt of the final design and tender released for construction of the culverts.
- Roadworks included rehabilitation, shoulder widening, reseals and heavy patching throughout the LGA.
- Significant emergency and some restoration works were undertaken on Council's Regional and Local Road network to ensure the safety of the travelling community.
- Water mains replacement on Tooloon Street, Coonamble.
- Major refurbishment of two (2) sewer pump stations in Coonamble and one (1) in Gulargambone.
- Progressing major projects such as the Bore Bath Project, SOTS and housing development.
- Coonamble Oval irrigation upgrade and construction of new sporting field.
- Upgrade of irrigation at Gulargambone highway park.
- Chemical controllers installed at Coonamble, Gulargambone and Quambone pools.
- Construction of new columbarium at Coonamble Cemetery.
- After significant human resource shortages in recent years, the workforce structure was comprehensively updated and a full complement recruited by early 2024. Before this, the organisation suffered with too few people doing too many jobs for too long.
- All positions in the Council executive were filled during the year, allowing the organisation to begin catching up on strategic planning and vision for the organisation, which was not sustainable with a high number of vacancies.
- The journey to a values-based organisation has commenced, and this cultural change is expected to continue to be delivered over the next two years.
- The organisation has met compliance with new regulatory requirements in the risk management area.



**2. COMMUNITY STRATEGIC PLAN THEMES**  
**2.1 OUR PEOPLE**



Goal 1: We are connected, cohesive and vibrant	
Strategies	Measures of success
P1.1 Initiate and contribute to effective and needs-based community programs which enhance engagement	<ul style="list-style-type: none"> <li>• Increase in the numbers of policies/procedures/ programs in the community.</li> <li>• Improved community’s perception that we are connected, cohesive and vibrant.</li> </ul>
Goal 2: We are healthier	
P1.2 Improve access to health services locally.	<ul style="list-style-type: none"> <li>• Community’s satisfaction with accessing adequate health services in Coonamble LGA – no deterioration in rating and achieve overall rating of satisfactory.</li> <li>• Reduction in the number of gaps in health services.</li> </ul>
Goal 3: We feel safe, secure and supported	
P1.3 Create safe places, spaces and feelings.	<ul style="list-style-type: none"> <li>• Improved community perception of feeling safe.</li> <li>• In general, a decrease in the rate of crime according to BOSCAR crime statistics.</li> <li>• Increase in the numbers of policies/procedures/ programs in the community.</li> <li>• Equal to or more than current number of police in Coonamble LGA.</li> <li>• Increase community satisfaction with domestic animal control.</li> <li>• Sustain/increase community perception on disaster preparedness.</li> </ul>

<b>Goal 4: Our connection to our culture is stronger than ever</b>	
<b>Strategies</b>	<b>Measures of success</b>
P2.1 Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.	<ul style="list-style-type: none"> <li>• Sustain community satisfaction with public art, creative and artistic available opportunities.</li> <li>• Sustain community satisfaction with library service.</li> </ul>
P2.2 Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.	<ul style="list-style-type: none"> <li>• Sustain community's satisfaction with events and array of events.</li> </ul>
<b>Goal 5: We are the community of good sports</b>	
P3.1 Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.	<ul style="list-style-type: none"> <li>• Sustain or improve community satisfaction with sporting and recreational opportunities in Coonamble LGA.</li> <li>• Acquitted grant funding from NSW Government and other avenues over ten year period.</li> <li>• Acquitted grants from donations provided by Council over ten year period.</li> </ul>
P3.2 Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.	<ul style="list-style-type: none"> <li>• All relevant Asset Management Plans are complete and asset maintenance and renewal resourced.</li> <li>• Infrastructure ratios and asset maintenance ratios meet industry benchmark.</li> <li>• MacDonald Park Masterplan progressed and funding being sourced.</li> <li>• Sustain or improve community's satisfaction levels with sporting and recreational facilities</li> </ul>

## What has been achieved this term for our people

### Community services and wellbeing

#### *From Community Services to Community Development*

The Community Services Department made a welcome shift in how we work with and for our community, the change from being solely a service-provider department into becoming focused on facilitating, partnering and coordinating community services. This marks a strategic evolution in our approach to supporting and enhancing our community.

Development initiatives are designed to address root causes of issues, leading to more sustainable improvements in community well-being.

#### *Community programs – Youth Week, after school care, and school holiday programs*

Activities have been redesigned to revolve around imparting knowledge and increasing the skill level of participants while being fun and recreational. Young people across the LGA accessed games, activities, workshops and excursions focused on learning and upskilling, positive lessons and how to become part of a more cohesive community.



### *Community programs – Youth Empowerment Program*

Council continues to develop policies and procedures to support the implementation of community services. Notably during this term, the Youth Empowerment Program (YEP) commenced in February 2024. YEP is a comprehensive educational initiative of Council run by First Light and funded through the Department of Regional NSW's Regional Youth Investment Program. YEP is grounded in the principle of a dual commitment to personal growth and societal contribution. To realise this vision, the program works closely with young people, their families, and community organisations to unlock the potential within each, fostering a deep connection between them in the process.

The program's core objectives are:

- **Enhancing the power of expression:** Not only focuses on developing literacy and numeracy skills but also emphasises the ability to articulate thoughts and ideas clearly.
- **Developing the ability to make positive decisions:** By sharpening analytical faculties, one learns to recognise issues within one's own life and the community, working to find solutions and create meaningful improvements.
- **Strengthening the capacity to serve:** Understanding that personal wellbeing is interconnected with community wellbeing is a key concept.

### *Library service*

Use of the libraries grew overall each year. The libraries offer a wide range of services beyond the obvious book-borrowing. Activities include:

- Tech help for seniors
- Library Easter Egg Hunt – returned in 2024 for the first time since COVID-19
- Seniors Cinema
- Dolly Parton's Imagination Library
- Senior Citizen's Craft Group
- Seniors Festival Luncheon
- Writing Competition at the annual Coonamble Show
- Excursions
- Simultaneous Storytime



### *Animal control*

Council offers a subsidised desexing program in partnership with North West Vets. Regulatory staff work with a number of rehoming organisations to rehome unwanted pets. A new feral and infant animal policy was introduced in 2024.

Locations for a potential new pound are being considered.

Council's Regulatory Officers routinely engage with the community to encourage responsible pet ownership.

### *Crime reduction*

Council actively participated in interagency meetings in Coonamble and Gulargambone and local initiatives such as Safer Coonamble. It is a community priority for Council to collaborate successfully to deliver programs, projects and initiatives that make our community safe and resilient, including active participation in initiatives for the reduction of crime including maintaining and improving connections with local command, interagency and other service providers.

'Crime prevention through environmental design' principles are adopted by Council and considered in all planning and design processes.

### *Disaster preparedness*

Council participates in regular meetings with emergency services and is progressing the drafting of Disaster Preparedness plans with relevant combat agencies.

### Arts and culture

NAIDOC Week events are supported each year, providing opportunities for the community to participate in cultural activities. NAIDOC Week launch was supported by Council and welcoming the entire community. The theme of the July school holiday program, which coincided with NAIDOC Week, was to celebrate and commemorate NAIDOC. Council involved all schools and services in massive days of celebration.

Community events included:

- National Sorry Day
- Clean Up Australia Day
- Seniors Festival
- NAIDOC Week
- Reconciliation Week
- Coonamble Annual Show
- Coonamble Carp Muster
- Halloween
- Coonamble and Gulargambone Interagency

Good progress has been made to establish the Coonamble Region Art Trail, with a project coordinator appointed to liaise between Council, Aboriginal organisations and artists. A project plan has been established and initiated.

A Public Arts Policy was adopted by Council, with an ad hoc panel appointed as required.



### Recreation and open spaces

Grant funding under the Drought Support Program was utilised to improve the irrigation and the canteen facilities at the Coonamble Sportsground.

A grant of \$491,850 was secured under the Female Friendly Community Sport Facilities and Lighting Upgrades Grant Program to upgrade changerooms, suitable for use by women, as well as improve the disabled toilet and other public toilets at the sportsground to encourage more participation by girls and women in sports and as spectators.

A grant of \$450,000 was secured under the Stronger Country Communities Fund to construct women's changeroom facilities at the Coonamble sportsground. A further \$520,000 was secured under that fund to replace and upgrade the amenities at the Gulargambone sportsground.

The MacDonald Park masterplan has been progressed. An approach was agreed on the development of MacDonald Park and the swimming pool. MacDonald Park has progressed with improvements and the swimming pool will be progressively improved as funds become available.



## 2.2 OUR ECONOMY



Goal 6: Our economy is sustainable, prosperous and diversified	
Strategies	Measures of success
ED1.1 Grow our reputation as an LGA of choice to live, work and invest.	<ul style="list-style-type: none"> <li>No decline in our population trends.</li> <li>Decrease in our unemployment rates.</li> <li>Increase diversity of jobs by industry base.</li> <li>Reduction in percentage of businesses who rated workforce challenges as their greatest barrier to growth.</li> </ul>
ED1.2 Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.	<ul style="list-style-type: none"> <li>Plan, build, operate and maintain a prosperous Artesian Bore Bath experience.</li> <li>Increase LGA's tourism output to 75% of Orana Region's tourism output (Remplan).</li> </ul>
ED1.3 Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.	<ul style="list-style-type: none"> <li>Number of polices/strategies introduced.</li> <li>Increase in percentage of community whose access to education meets expectation.</li> <li>Reduction in numbers of children on early childhood education providers' waitlists.</li> </ul>



## What has been achieved this term for our economy

### *Real Country*

Real Country branded collateral continues to be developed and utilised across the LGA in conjunction with Gilgandra and Warrumbungle councils. Local events are being branded and marketed with the 'Real Country' logo. Social media marketing is increasing the number of click-throughs to the 'Visit Coonamble' webpage. The Real Country Destination Strategic Plan was completed, with preliminary business case and quantity survey for development of the Warrena Creek Reserve.

### *Masterplan*

Council has adopted the Active Transport Plan (ATP) which will drive the footpath and cycle way developments in Coonamble, Gulargambone and Quambone. The street tree planting program will now be used in conjunction with the ATP for a concerted approach to future planning.

Action on the Coonamble Shire Masterplan includes progress with:

- A walking loop around the Coonamble Sportsground
- A footpath along Limerick Street, Coonamble (in place of a riverwalk from the CBD to Nebea Street, which was not feasible due to riverbank erosion and land ownership)
- A footpath design from the Multipurpose Service (hospital) to the Showground
- Secured freehold land at River Road, Coonamble, for the Coonamble Artesian and Cultural Experience



## 2.3 OUR INFRASTRUCTURE



Goal 7: Our road network makes it possible for our economy, industries and community to prosper	
Strategies	Measures of success
I1.1 Employ a strategic approach to the management of our critical road network.	<ul style="list-style-type: none"> <li>Increased community's satisfaction levels in unsealed roads.</li> <li>Increased community's satisfaction levels in sealed roads.</li> <li>Infrastructure renewal ratio achieved.</li> <li>Infrastructure backlog ratio achieve reduction.</li> <li>Project open to traffic - Tooraweenah Road.</li> </ul>
Goal 8: Our water infrastructure and services are fit for our community and our future	
I1.2 Strengthen our strategic approach to the management of our water infrastructure and services.	<ul style="list-style-type: none"> <li>Increased community's satisfaction levels in our water infrastructure and services.</li> <li>Infrastructure renewal achieved.</li> <li>Infrastructure backlog ratio achieve reduction.</li> </ul>

<b>Goal 9: Our sewerage and urban drainage infrastructure and services are fit for our community and our future</b>	
<b>Strategies</b>	<b>Measures of success</b>
I1.3 Improve our strategic approach to the management of our sewerage infrastructure and services.	<ul style="list-style-type: none"> <li>• Increased community's satisfaction levels in our sewerage infrastructure and services.</li> <li>• Infrastructure renewal ratio achieved.</li> <li>• Infrastructure backlog ratio achieve reduction.</li> </ul>
I1.4 Strengthen our strategic approach to the management of our urban drainage infrastructure and services.	<ul style="list-style-type: none"> <li>• Increased community's satisfaction levels in our drainage infrastructure and services.</li> <li>• Infrastructure renewal ratio improved.</li> <li>• Infrastructure backlog ratio achieve reduction.</li> </ul>
<b>Goal 10: Our essential assets and infrastructure enables our community and economy to prosper</b>	
I1.5 Adopt successful strategies which maximises our community's access to quality infrastructure and assets.	<ul style="list-style-type: none"> <li>• Continued operation and maintenance of our essential infrastructure such as the aerodrome, saleyards and quarry.</li> <li>• Asset management plans developed for our essential assets and infrastructure and implemented.</li> </ul>

## What we have achieved for our infrastructure

Asset management plans are being scoped and implemented across all infrastructure and assets. The Roads asset management plan is complete.

### *Trade waste*

Introduction of a Trade Waste Policy has been scoped and consultation commenced with key internal and external stakeholders. Further consultation will be needed to ensure that the implementation of the Liquid Trade Strategy does not negatively impact the key external stakeholders.

### *Quarry*

Progress against the quarry management action plan is 75% completed. Council is working on improving management processes and operations with a view to improving the operational outputs of the facility.

### *Roads*

Funding has been maximised for roads with over \$35 million in external funding approvals.

Community engagement is undertaken on an as needed basis. The monthly progress report that is presented to Council provides clear information on progress and expenditure on capital projects.

Completion of the Tooraweenah Road project has long been a goal for Council. While considerable preconstruction work has been completed, including the purchase and delivery of culverts, the amount of funding is inadequate to complete the project at this stage. Works are continuing with the final IFC drawing set, Review of Environmental Factors and flood modelling completed. A request for additional funding has been submitted to the Australian Government.



Staff have been going through professional development in road maintenance practices, a work program for the acquittal of grant funding has been developed for execution. Council is implementing a program of works, incorporating the use of hired plant to extend the reach of works. Inspections have been undertaken by an external party to address structural and visual requirements. These actions have been undertaken to increase the capacity and efficiency of our roads teams through training, development and operations.

#### *Sewerage Treatment Plant (STP)*

Public Works Advisory has completed an Options Study for Coonamble STP. Concept study is currently underway.

#### *Saleyard*

Council continues to operate in accordance with the Saleyard Advisory Committee Charter.

#### *Inland Rail*

Communications with Inland Rail are ongoing and occur on an as needed basis. Meetings have been held at the request of Inland Rail. Assistance is ongoing for Inland Rail investigations.



2.4 OUR ENVIRONMENT



Goal 11: Our community has confidence in our strategic land use planning framework	
Strategies	Measures of success
E1.1 Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.	<ul style="list-style-type: none"> <li>• Planning instruments and planning controls are created, amended and adopted. Coonamble Local Environmental Plan is amended.</li> <li>• Increase community confidence in land use planning framework, and in balance between competing land use interests.</li> <li>• Improved community experience securing affordable and suitable residential land and/or housing.</li> </ul>
Goal 12 We are more sustainable and we contribute to the bigger environmental picture	
E1.2 Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.	<ul style="list-style-type: none"> <li>• Decrease in community who believe we aren't an environmental sustainability LGA.</li> <li>• Number of incentives/programs addressing environmental initiatives carried out over ten years.</li> </ul>



Goal 13 We are more sustainable and we contribute to the bigger environmental picture	
Strategies	Measures of success
E1.3 Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.	<ul style="list-style-type: none"> <li>• Increased community's satisfaction levels in our waste management.</li> <li>• No increase in annual waste collection in our LGA.</li> <li>• Waste Management Strategy is implemented and adopted.</li> </ul>

## What we have achieved for our environment

### Planning and development

Completion of Stage 5 of the Coonamble Flood Levee is about 80% progressed. The majority of easements and land acquisitions have been finalised with a small number outstanding.

### Sustainable environment

Council supports stakeholders such as the Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community.

### Sustainable waste

The Waste Management Strategy has been implemented in full. Achievements against the strategy include:

- Training program 100% completed
- Implementation of Return and Earn scheme at Coonamble and Quambone facilities
- Implementation of recycling
- Major upgrades to all three facilities (Coonamble, Gulargambone, Quambone)
- Kerbside rubbish collection transitioned to 100% in-house service
- Implementation of bulky waste pick-up throughout the LGA
- Purchase of plant, doing away with plant hire.



2.5 OUR LEADERSHIP



Goal 14 Our community leaders enrich and empower us	
Strategies	Measures of success
L1.1 Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.	<ul style="list-style-type: none"> <li>Number of supported initiatives to build capacity and nurture leadership in our community.</li> <li>Nurture our youth leaders through the Youth Forum/ Council.</li> </ul>
Goal 15: Our community believes in the integrity of Council’s decisions	
L1.2 Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.	<ul style="list-style-type: none"> <li>Increased community’s satisfaction rating with opportunity to contribute ideas, feedback, opinions on Council’s decision making.</li> </ul>
L1.3 Deliver successful strategies and operations which increase the community’s confidence in the integrity and capability of Coonamble Shire Council.	<ul style="list-style-type: none"> <li>Risk Management Framework meets best practice standards.</li> <li>Meeting industry benchmarks and/or improvement on benchmarks: Operating Performance Ratio, Own Source Operating Revenue Ratio, Unrestricted Current Ratio, Debt Service Cover Ratio, Cash Expense Cover Ratio, Infrastructure Backlog ratio.</li> </ul>

Strategies	Measures of success
L1.4 Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.	<ul style="list-style-type: none"> <li>Increased community's satisfaction levels in Council's services and facilities.</li> </ul>

## What we have achieved for our leadership

### *Work Health and Safety (WHS)*

WHS systems and strategies have been updated and improved, particularly highlighted by the creation and appointment of a Manager of WHS and Risk as well as a Risk Specialist to make progress in this area. Council has supported organisation-wide attendance at wellbeing and safety days as well as group training to improve our safety culture.

A service review program has been developed and the first reviews completed, aiming to capture existing service levels across all relevant operations and functions.

### *Policy*

A total of 26 policies and strategies have been reviewed and adopted this term of Council. It is a priority for the organisation to achieve decision making that is strategic and not ad hoc. This function is being supported by the creation of a Corporate Governance division.

### *Communication*

Communication and marketing strategies to develop more inclusive communication outreach, increasing engagement and communication with target groups included the use of social media (Facebook and Instagram) and the Weekly Connect half-page, paid editorial section in the Coonamble Times as the main means of communicating with residents and ratepayers. Face-to-face participation in meetings of the Chamber of Commerce, Coonamble Interagency and Domestic Violence Collective has been sporadic due to staffing issues. Online surveys are utilised as required.

### *Records management*

The installation of the electronic document management system is progressing well. Staff and consultants have continued working on the finalisation of the file structure and have commenced staff training in the utilisation of the system.

### *Audit, Risk and Improvement Committee (ARIC)*

The ARIC is fully appointed with chairperson and two independent members. The committee is compliant with all OLG requirements and working to annual plans. A four year strategic plan will be developed by the committee, in consultation with staff, in 2025.

### 3. FINANCIAL SNAPSHOT

Coonamble Shire Council | Notes to the Financial Statements 30 June 2024

#### Key financial figures of Council over the past 5 years

	2024	2023	2022	2021	2020
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Inflows:</b>					
Rates and annual charges revenue	7,518	7,076	6,818	6,736	6,519
User charges revenue	7,319	8,082	6,286	4,697	4,152
Interest and investment revenue (losses)	1,795	1,166	206	139	433
Grants income – operating and capital	22,363	16,982	12,980	13,139	10,493
Total income from continuing operations	41,009	34,520	27,159	25,866	22,494
Sale proceeds from IPPE	1,149	414	50	236	272
New loan borrowings and advances	–	–	–	550	–
<b>Outflows:</b>					
Employee benefits and on-cost expenses	9,528	8,144	8,078	8,210	8,045
Borrowing costs	25	28	9	2	4
Materials and contracts expenses	11,669	10,866	6,561	5,146	6,461
Total expenses from continuing operations	29,920	26,836	22,108	21,172	22,198
Total cash purchases of IPPE	24,659	10,226	5,323	10,115	6,435
Total loan repayments (incl. leases)	84	80	80	59	59
Operating surplus/(deficit) (excl. capital income)	2,185	4,442	3,408	1,733	(2,489)
<b>Financial position figures</b>					
Current assets	46,091	51,021	41,807	33,228	30,719
Current liabilities	14,320	12,862	8,337	5,280	4,810
Net current assets	31,771	38,159	33,470	27,948	25,909
Available working capital (Unrestricted net current assets)	12,412	7,937	6,943	6,260	5,063
Cash and investments – unrestricted	498	45	2,642	2,576	3,490
Cash and investments – internal restrictions	9,190	19,042	17,070	13,355	12,945
Cash and investments – total	29,463	37,788	33,667	26,869	26,955
Total borrowings outstanding (loans, advances and finance leases)	403	449	492	550	41
Total value of IPPE (excl. land and earthworks)	516,753	476,142	434,451	417,653	410,198
Total accumulated depreciation	106,070	146,630	130,631	128,324	122,437
Indicative remaining useful life (as a % of GBV)	79%	66%	70%	66%	70%

Source: published audited financial statements of Council (current year and prior year)

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## 4. NEXT STEPS

### 4.1 Community Strategic Plan 2025-2035

The incoming Council will have the opportunity to review the CSP to determine whether they will roll forward the current CSP or develop a new plan. Any changes to the CSP's vision, objectives and strategies should first consider:

- The information in this State of our Shire report.
- A review of information that informed the previous CSP, which is outlined in this report.
- A review of the Community Engagement Strategy.

Issues to consider when developing a new CSP include:

- a. Based on the Office of Local Government's *Integrated Planning and Reporting Handbook* the CSP development and consultation process should aspire to answer four key questions to define the community priorities and identify desired outcomes:
  - Where are we now? (baseline)
  - Where do we want to be in 10 years' time? (target)
  - How will we get there? (strategy)
  - How will we know we have arrived? (measure of success)

These four questions should be at the forefront of the community consultation process.

- b. The community engagement process undertaken in 2020/21 was robust and updated a CSP that was in effect nine years old. Council's decision on whether to roll forward the current CSP should be based on the outcome of community engagement carried out in late 2024 to early 2025.
- c. For priority areas where Council and/or the community have been moving away from desired targets, it will be pertinent to understand whether the community firstly still values these as priorities and aspirations, and to secondly establish alternate strategies to move back towards the desired targets.
- d. It is important to ensure that the objectives and strategies in the CSP are sufficiently broad to allow alignment with Council's full range of operations.
- e. Council does not necessarily need to develop an entirely new CSP; there may be opportunities to make amendments to refine the CSP's strategies and/or measures of success.

### 4.2 Future Challenges

The community engagement process for the subsequent CSP would provide an opportunity for Council and the community to further review aspirations and priorities which the community and stakeholders have either already articulated as moving away from the target, or where third-party data and information is indicating that there could be emerging issues, priorities and aspirations for our community. These are outlined below. The issues identified below may be more applicable to the Delivery Plan (four year plan) or the Operational Plan

(one year plan) and are not necessarily CSP (10 year plan) level issues/aspirations/strategies. The community and Council should be aware of the following issues:

#### Community services and wellbeing

- Council has made a strategic decision to make a shift in how we work with our community – the change from being solely a service provider into one focussed on facilitating, partnering and coordinating community initiatives.
- By focusing on development rather than solely on service delivery, we anticipate a more profound and lasting impact on the community and we aim to achieve more sustainable, impactful results and foster long-term growth.
- The Community Development team has redesigned school holiday programs with activities revolving around imparting knowledge and increasing the skill set of participants whilst being fun and recreational. Young people in Gulargambone, Coonamble and Quambone have access to games, activities, workshops and excursions focussed on learning and upskilling, positive lessons and how to become a part of a more cohesive community.
- Consultations and surveys have identified some of the concerns and stumbling blocks to moving forward and progressing that our young people have found in our community. Transport is the number one issue standing in the way, with no public transport in Coonamble, Gulargambone and Quambone.
- Gaps in local health services include paediatrics in general, adolescent mental health, physiotherapy and asthma education services. Strategic and coordinated advocacy efforts between Council, the community and relevant stakeholders would provide an opportunity to achieve improved health services and outcomes.
- Although Police, Council, agencies, and community groups continue to engage, develop and deliver projects and programs to address crime rates, this remains a significant area of concern for our community.

#### Recreation and open spaces

- Enhancement of existing pathways with pedestrian and cycle nodes, and expansion of the pathway and trail networks across the Shire is a community aspiration.
- A project to develop appropriate facilities at sporting grounds to support and keep pace with female participation in a variety of sports is close to completion. Future community engagement could provide an opportunity for Council to gauge community satisfaction with the completed facilities.

#### Local economic and tourism development

- In recent years, Council has increased its focus on, and investment in, the economic development and growth function area. Future community engagement could provide an opportunity for Council to take stock of the community's perception of progress to date.

#### Planning and development

- The current CSP identified only one strategy in this function area, relating to planning framework to support the availability of suitable residential land and adequate affordable housing. Community engagement could identify emerging or other aspirations and priorities within the planning and development theme.



### Infrastructure and asset management

- Our road network is an area that consistently records low community satisfaction. Council has commenced a works program to improve roads from the ground up (ie, improve the structural elements of our roads). This will be a long-term process.
- Council is in the process of capturing high quality road asset data and is utilising technology to improve the information we hold on roads and our responsiveness to deterioration.
- Ageing infrastructure across all aspects, including roads, water and sewer and recreational facilities.
- Backlog of maintenance required on all infrastructure.
- Heavy reliance on grant funding for maintenance and upgrades of urban and rural road network.
- Restrictions relating to Natural Disaster Funding.
- Funding gap for Tooraweenah Road project.
- Lack of availability of skilled workers.
- Lack of historical strategic planning in the infrastructure space has meant that there is a lot of work required to plan and implement upgrades in a shorter timeframe

### Sustainable environment and waste

- As detailed above in section 2, Council has effected a major transformation in its waste management during the last term. Community engagement may be an opportunity to gauge community satisfaction with the current facilities and uptake of the increased range of services such as Return and Earn and recycling. Previous surveys identified these as high priorities for the community.
- The impacts of climate change and occurrence of drought make water security a challenge for all communities, including ours.

### Financial sustainability

- Council must continue to ensure its spending is responsible and sustainable, undertake investments in infrastructure for the benefit of the local community, implement effective financial and asset management, and have regard to achieving intergenerational equity.

### Leadership and governance

- Establish a baseline and set clear targets for the visions and strategies contained within the next CSP (whether rolling current CSP forward or developing new plan). Results of a community survey being conducted in late 2024 may assist with this.
- It is the clear expectation of the Office of Local Government for all councils to have scale and capacity in order for local government authorities to be able to operate at minimum competency standards. Council has quite recently taken measures to meet standards and must ensure that strategies for retention of staff are adequate.
- To ensure due processes and strategic decision making, Council and elected representatives need to continue to strive for and implement enhanced governance processes.



# State of the Environment Report

2022-2024

**COONAMBLE**  
SHIRE COUNCIL

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The State of the Environment (SoE) Report is an important management tool which aims to provide the community and local council with information on the condition of the environment in the local area to assist in decision making.

Councils are required to produce a SoE Report every four (4) years in the year of a local government election and is required to report on environmental indicators that they have been established in the Community Strategic Plan.

In the Coonamble Shire Community Strategic Plan, there are three environmental goals under the Our Environment theme:

# INTRODUCTION



## **E1 Planning and Development**



## **E2 Sustainable Environment**



## **E3 Sustainable Waste**

## E1 Planning and Development

CSP Goal 1.1

Our community has confidence in our strategic land use planning framework

**CSPEI.1**

**Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing**





## Delivery Program Action

1.1.1

**Achieve flood risk management strategies and project**

### MEASURE

Delivery of DCP



Stage 5 Coonamble Levee Completed





The Coonamble Flood Levee was successfully completed in 2022. This project involved refurbishing and raising the existing earthen levee, beginning at 'The Cutting' on the western end of Tooloon Street and extending along the northern and eastern peripheries of the town down to Coonamble Hospital in the south. The final construction phase elevated the concrete levee along the top of the Castlereagh River bank, stretching from the hospital to the bridge, and then from the bridge to the northern end of Namoi Street. The height of the added concrete varies from just a few millimetres to nearly a metre, depending on the natural elevation of the riverbank. This levee has been engineered to comply with NSW Government Standards, designed to endure a flood event with a 1% Annual Exceedance Probability (AEP). (Coonamble Times, 2022)

Stage 5, the concluding phase of the levee project, is centred on land-related issues, including the establishment of easements and the finalisation of land acquisitions.



# Coonamble Levee

The review of the Council's Development Control Plans (DCPs) has not been completed to date. The West Coonamble Flood Study makes recommendations on the flood related development controls that will be included in a new DCP.

The Development Control Plans will be reviewed once review of the Coonamble Local Environment Plan 2011 has concluded.



## **Delivery Program Action**

**1.1.2**

**Develop a housing strategy to address affordability and availability of residential land and housing**

### **MEASURE**

Development of successful strategies and frameworks including conditions of consent framework



There is a recognised housing shortage nationwide, and the Coonamble Local Government Area (LGA) is also affected, with rental availability at record lows. The Council has acknowledged its role as a community leader in tackling this issue and has made a significant decision to identify its own land for residential development, as well as purchasing suitable land for this purpose.

Additionally, the Council sees the importance of partnering with a Community Housing Provider (CHP) to apply for the “Housing Australia Future Fund Facility and National Housing Accord Facility” (HAFF). This funding supports housing for 25 years, starting from the application approval through to the completion of the housing development.

Three CHPs were invited to a market sounding session organised by Astrolabe Group, leading to discussions with:

- **Orana Support Services** (based in Dubbo) - ready for the first round of HAFF and able to meet the Council’s immediate needs.
- **Housing Plus** - not ready for the first round but willing to partner for the second.
- **CHL/AAHS** - also not ready for the first round but open to partnering for the second.



Orana Support Services was chosen as the preferred CHP, and the Council decided to support their application due to their clear understanding and commitment to the HAFF program, their financial stability, and their extensive experience as a CHP. The application seeks funding for 50 dwellings, which will include a mix of affordable and social housing, featuring two, three, and four-bedroom houses, as well as three-bedroom townhouses. Ten of these homes will be allocated to the Council for low-income staff.

HOUSING



## **Delivery Program Action**

**1.1.3**

**Implement planning and development approvals process which enhances operational efficiencies**

### **MEASURE**

Delivery of Development Control Plans





There are currently four DCPs that related to development in the Coonamble Local Government Area. These are:

- DCP 1 Coonamble Township and Surrounds
- DCP 1 Annexure - Development Requirements for Industrial Land Use
- DCP 2 Rural Small Holdings
- DCP 3 Small Cattle Feedlots

These documents are now out of date and refer to land use zones that are no longer in use.

Further to this, it is now best practice to have only one Development Control Plan that relates to the whole of the local government area.

A planning proposal was lodged in August 2022 that includes a number of housekeeping matters, but also seeks to change the minimum lot size for a dwelling in the RU1 zone from 1000 hectares to 600 hectares.



As this will have a significant impact on land use planning in the LGA it is considered that this matter should be finalised prior to updating the development control plans.

To progress this matter Council has prepared a Rural Land Use Strategy which includes a number of actions that once completed will provide a robust strategic land use planning framework for rural land in the LGA.

Once these activities have been completed, review of the Development Control Plans will be finalised.

## DEVELOPMENT CONTROL PLANS

## **E2 Sustainable Environment**

CSP Goal 12

We are more sustainable and we contribute to the bigger environmental picture

**CSPEI.2**

**Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.**







## **Delivery Program Action**

**1.2.1**

**Support Stakeholders such as the Castlereagh Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community**

### **MEASURE**

Sustained relationship with partners



Council continues to participate in the Castlereagh Macquarie County Council (CMCC), which is a local government authority for weed management control in the Walgett, Coonamble, Warren, Gilgandra and Warrumbungle Shire Council areas.

The CMCC work with landowners and occupiers to help them meet their general biosecurity obligations under the *Biosecurity Act 2015*. This includes:

- Helping to identify priority weeds
- Providing advice and information on ways to manage weeds
- Providing displays at community events about weeds
- An ongoing program of private property inspections to check for priority weeds

A list of priority weeds for Coonamble LGA is included in Appendix A.

Weeds of National Significance are listed in Appendix B.



## **PARTNER**

**Castlereagh Macquarie**

**County Council**

## **E3 Sustainable Waste**

CSP Goal 13

We are winning our war on waste

**CSPEI.3**

**Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.**





## **Delivery Program Action**

**1.3.1**

**Create and adopt new and evolved waste management strategies and operations which reduce the gap between our community's sustainable waste expectations and satisfaction levels**

### **MEASURE**

Delivery of Waste Management Strategy



In 2023 Council took over management of the Coonamble Shire waste facilities and transfer stations after 20 years of contractor management.

Council is continuing to operate, develop and improve the three waste facility sites at Coonamble, Gulargambone and Quambone.

Implementation of recycling is continuing to reduce landfill deposits and keeps existing resources circulating in the economy thereby reducing the need to use new resources.

There were significant issues at the Coonamble landfill when Council took control. Initially Council had no staff, with two staff transferring from the previous contractor to Council's employment. There were major issues across the board with its condition, including non-compliance with EPA requirements.

The operation of the Coonamble LGAs waste facilities are driven by the 7 Rs of Waste Management.



### 7 Rs of Waste Management

- Rethink** Encourage the community to become more conscious consumers
- Refuse** Educate the community to say no to products they don't need or won't use
- Reduce** Encourage the community to reduce the amount they buy & how often they buy
- Reuse** Convince the community to recycle items they would typically throw away
- Repair** Provide support for local businesses that provide repair services
- Regift** Introduce the concept of regifting items rather than disposing of them
- Recycle** Educate the community to use recycling facilities in the local community

Waste  
Management





Before



After

Quambone





Before



After

Gulargambone



Before



After

Coonamble

Land

Biodiversity

Water & Waterways

People & Communities

Towards Sustainability



Indicators

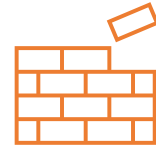
# Land

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52

potentially contaminated sites



37

development applications



1

current mining and exploration lease



Area covered by mining and exploration lease

1288 hectares



Area of urban land and infrastructure

8700 hectares



Area of land used for agriculture

9,126 km<sup>2</sup>

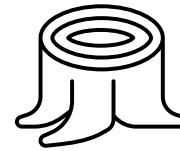
# Biodiversity

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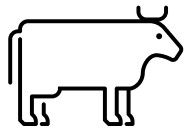
Area of National Park Estate

**31,352** hectares



Area of State Forests

**17,816** hectares



Area of Travelling Stock Reserves

**15,550** hectares



Endangered Species

**38**



Priority Weeds

**107**



**64**

Weeds of National Significance

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# Water and Water Ways

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1804

Service connections

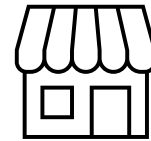


Total capacity of water treatment plant  
5.5 ML/day



584 ML

Potable water supplied - Residential



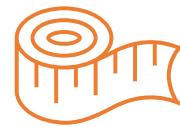
212 ML

Potable water supplied - Commercial



Water sourced from groundwater

1062.9 ML



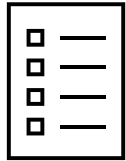
7.2 km

Reticulation water mains - length

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# People and Communities



250

Indigenous heritage sites in AHIMS register  
(approx.)



7

Local Heritage Items listed in LEP



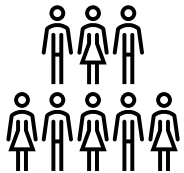
1

State Heritage Items listed in LEP



Number of Volunteers

245



Coonamble LGA Population



Occupied private dwellings

# Towards Sustainability

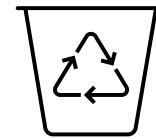
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203 tonnes

Waste Collected at Coonamble LGAs Waste Disposal Facilities during October 2024

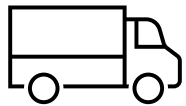
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203,455

cans and bottles collected in Return & Earn Coonamble & Quambone

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4855

Vehicles visited Coonamble Landfill Between January and October 2024

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3856

Total Drums collected for DrumMuster 2023

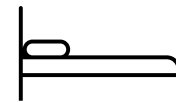
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168 tonnes

Green waste accepted at Coonamble LGAs Waste Disposal Facilities

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10

mattresses disposed of at Coonamble Waste Disposal Facility during October 2024

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In Focus

## Hudson Pear

### *Cylindropuntia pallida*

**Hudson pear** is an invasive cactus species from Mexico that has become established in north-western New South Wales. First identified in the Lightning Ridge area in the late 1960s, it likely spread from a local cactus nursery, possibly aided by opal miners who used it for protection.

This cactus significantly degrades ecosystems and poses threats to agriculture, land values, and native wildlife. Its presence on floodplains is particularly concerning, as floods could further its spread into the Darling River system.

Named after Mr. Hudson, who alerted authorities to its spread, Hudson pear features sharp spines that can penetrate footwear and tires, causing injuries to humans and animals alike. These spines can remain embedded in wounds, complicating injuries. The cactus also threatens biodiversity by displacing native flora and has been linked to the deaths of animals like koalas.

Overall, Hudson pear represents a serious ecological challenge that requires attention to prevent further damage.



In June 2024 Castlereagh Macquarie County Council staff conducted aerial surveillance over core infestations and outlying areas. Hudson pear sites were identified in Coonamble Shire. The sites were located in dense scrubland and would have remained undetected without aerial surveillance.

**IN FOCUS**

**HUDSON PEAR**

## Australian Painted Snipe

### *Rostratula australis*

The **Australian Painted Snipe** is a small freshwater wader characterized by its long, slightly drooping bill. The female has a chestnut-black hood with a white eye-patch and a cream crown stripe, while her back and wings are bronzy-greenish-grey with cream streaks. The male is smaller, with greyer patterns and large cream spots on his wings.

The Murray-Darling Basin is crucial for its population, providing essential wetland habitats.

The scattered records across northern Australia and historical sightings in places like Perth highlight how adaptable these birds can be, even if their numbers are limited. Wetlands like Lake Cowal and the **Macquarie Marshes** are vital for their breeding and feeding.

A full list of Endangered species is listed in Appendix C.

Conservation Status in NSW: **ENDANGERED**

Commonwealth Status: **ENDANGERED**

**IN FOCUS**

**PAINTED SNIPE**



## Threats

- Drainage of Breeding Sites
- Reduced water quality from siltation and pollution
- Predation by foxes and feral cats
- Use of herbicides, insecticides and other chemicals near wetlands
- Grazing and associated frequent burning of wetlands
- Exotic weeds and invasive native plants degrading wetland habitat
- Poor understanding of the species' breeding ecology



## Macquarie Marshes

The Macquarie Marshes are located on the western boundary of the Coonamble LGA, 30 kilometres from Quambone. The wetlands cover an area of 19,850 hectares and parts are listed as a Ramsar sites. Ramsar sites are wetlands that a considered to be of international importance.

The Macquarie Marshes is comprised of the Macquarie Marshes Nature Reserve, the privately owned Wilgara wetland and the privately owned U-Block.

Comprising swamps, lagoons, channels and floodplain, the area obtains water from flooding of the lower Macquarie River and its streams. Floods can occur at any time of the year and are highly variable in size and duration. Most of the wetland is semi-permanent or ephemeral, depending on the distance from the main streams.

The wetland contain a wide range of vegetation types, determined by the frequency and duration of flooding. These include River Red Gum woodland, Water Couch grasslands, extensive beds of Common Reed, Coolibah, Black Box, Lignum, reed swamp, Cumbungi and River Cooba.

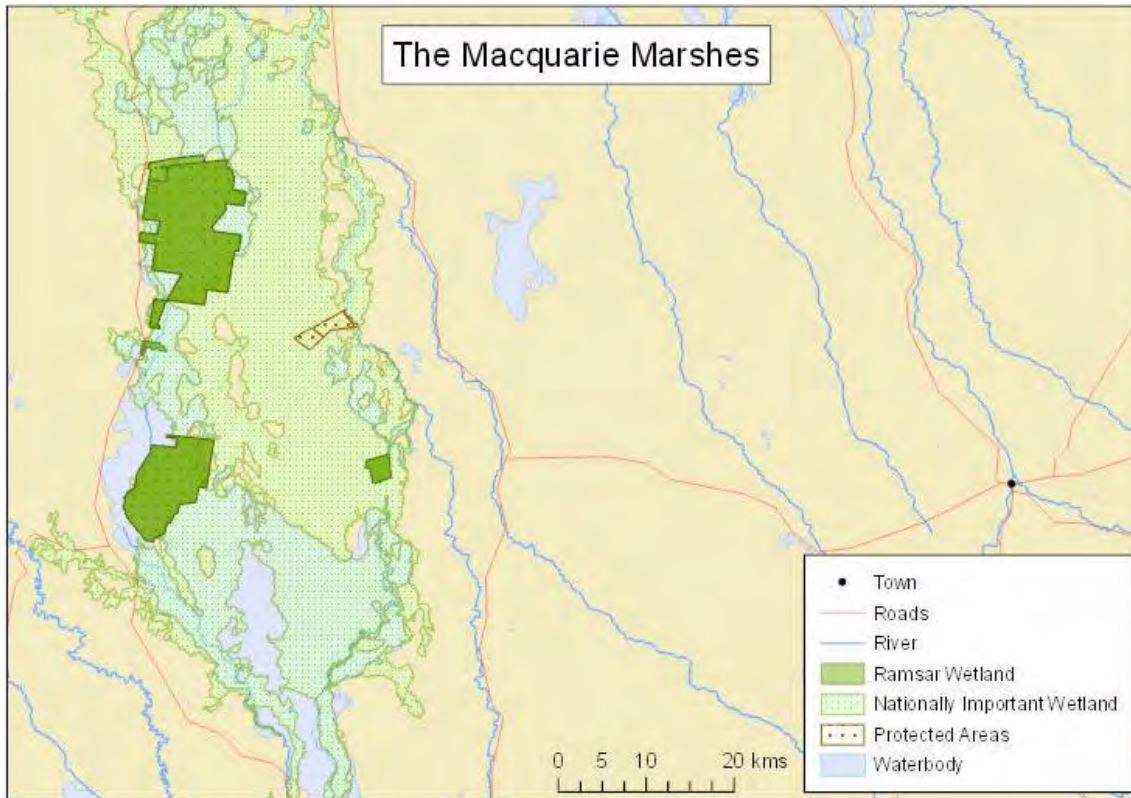


# IN FOCUS MACQUARIE MARSHES

### The Macquarie Marshes provides habitat for:

- **223 bird species**
- **29 native mammal species**
- **15 frog species**
- **60 reptile species**
- **11 native fish species**





Ramsar sites must meet at least one of the nine internationally accepted criteria. The Macquarie Marshes meets six of the criteria:

**Criteria 1: Representative or unique wetlands**

The marshes are one of the largest remaining inland semi-permanent wetlands in southeastern Australia, showcasing a variety of wetland types.

**Criteria 2: Species and Ecological Communities**

The site is habitat for several species and ecological communities, including the endangered Australasian Bittern and the Australian Painted Snipe.

**Criteria 3: Populations of plants and/or animals important for maintaining biodiversity**

The wetlands support a high diversity of species, including threatened and endangered species. The Macquarie Marshes supports one of only three extensive woodlands in the Murray-Darling Basin

**Criteria 4: Supports species at critical life stage or provides refuge in adverse conditions**

The site serves as an important habitat for native fish breeding, notably for the critically endangered Murray Cod. Additionally, the marshes offer key breeding and feeding areas for numerous water birds, including migratory species.

**Criteria 5: Supports 20,000 or more Waterbirds**

The Macquarie Marshes regularly support more than 20,000 waterbirds, and more than 500,000 birds during large floods. It supports breeding for 16 colonial nesting waterbirds species, including substantial numbers of comorants, herons, ibises and spoonbills.

**Criteria 8: Food source, nursery or migration path for fish**

The native fish community of the marshes is a blend of those found in the nearby main channel habitats. During flows, fish are likely to move into the marshes from these areas.



# Appendix A

Priority Needs for Coonamble LGA

Aaron's beard prickly pear	Cat's claw creeper	Ground asparagus	Mexican feather grass
African boxthorn	Chicken dance cactus	Harrisia cactus	Miconia
Alligator weed	Chilean needle grass	Hawkweeds-Hieraciums	Mikania vine
Anchored water hyacinth	Chinese violet	Hawkweeds - Pilosellas	Mimosa
Athel pine	Climbing asparagus	Honey locust	Mouse-ear hawkweed
Bitou bush	Climbing asparagus fern	Hudson pear	Orange hawkweed
Black knapweed	Common pear	Hydrocotyl	Parkinsonia
Black willow	Coolatai grass	Hygrophila costata	Parkinsonia
Blackberry	Creeping pear	Hymenachne	Parthenium weed
Blind cactus	East Indian hygrophila	Johnson grass	Pencil cactus
Boneseed	Eurasian water milfoil	Jumping cholla	Pond apple
Boxing glove cactus	Eve's needle cactus	Karoo acacia	Prickly acacia
Bridal creeper	Fireweed	Kidney-leaf mud plantain	Prickly Pears - Austrocylindropuntias
Bridal veil creeper	Flax-leaf broom	King devil hawkweed	Prickly Pears - Cylindropuntias
Broomrapes	Foxtail fern	Kochia	Prickly Pears - Opuntias
Bunny ears cactus	Frogbit	Koster's curse	Riverina Pear
Burr ragweed	Gamba grass	Lagarosiphon	Rope Pear
Cabomba	Giant reed	Lantana	Rubber vine
Cane cactus	Gorse	Ludwigia	Sagittaria
Cape broom	Green cestrum	Madeira vine	Salvinia
Carrion flower	Grey sallow	Mesquite	

Scotch broom  
Serrated tussock  
Siam weed  
Silverleaf nightshade  
Smooth tree pear  
Snake cactus  
Snakefeather  
Spiny burrgrass - longispinus  
Spongeplant  
Spotted knapweed  
St John's Wort  
Tiger pear  
Tropical soda apple  
Velvety tree pear  
Water caltrop  
Water hyacinth  
Water soldier  
Wheel cactus  
Willows  
Witchweeds  
Yellow burrhead  
Yellow waterlily





# Appendix B

Weeds of National Significance

Aaron's beard prickly pear

African boxthorn

Alligator weed

Athel pine

Bellyache bush

Bitou bush

Black willow

Blackberry

Blind cactus

Boneseed

Boxing glove cactus

Bridal creeper

Bridal veil creeper

Brown-spined Hudson pear

Bunny ears cactus

Cabomba

Cane cactus

Cape broom

Cat's claw creeper

Chicken dance cactus

Chilean needle grass

Climbing asparagus

Climbing asparagus fern

Common pear

Eve's needle cactus

Fireweed

Flax-leaf broom

Foxtail fern

Gamba grass

Gorse

Grey sallow

Ground asparagus

Hawkweeds - Hieraciums

Hawkweeds - Pilosellas

Hudson pear

Hymenachne

Jumping cholla

Lantana

Madeira vine

Mesquite

Mimosa

Orange hawkweed

Parkinsonia

Parthenium weed

Pencil cactus

Pond apple

Prickly acacia

Prickly pears - Austrocyllindropuntias

Prickly pears - Cyllindropuntias

Prickly pears - Opuntias

Riverina pear

Rope pear

Rubber vine

Sagittaria

Salvinia

Scotch broom

Serrated tussock

Sliverleaf nightshade

Smooth tree pear

Snake cactus

Tiger pear

Velvety tree pear

Water hyacinth

Wheel cactus

Willows



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# Appendix C

Endangered Species

## Endangered Species - *Biodiversity Conservation Act 2016 (NSW)*

### Reptiles

Five-clawed Worm-skink

Grey Snake

### Birds

Malleefowl

Cotton Pygmy-goose

Flock Bronzewing

Black-necked Stork

Australasian Bittern

Australian Bustard

Bush Stone-curlew

Australian Painted Snipe

Swift Parrot

South-eastern Hooded Robin

### Mammals

Kultarr

Koala

Black-striped Wallaby

Brush-tailed Rock-wallaby

Bristle-faced Free-tailed Bat

Large-eared Pied Bat

### Plants

White-flowered Wax Plant

Winged Peppergrass

Bindweed

*Cyperus conicus*

Austral Pipewort

*Bertya mollissima*

Large-leafed Monotaxis

Creeping Tick-trefoil

Leafless Indigo

Small Purple-pea

Yetman Wattle

## **Endangered Ecological Communities - *Biodiversity Conservation Act 2016 (NSW)***

- Brigalow within the Brigalow Belt South, Nandewar and Darling Riverine Plains Bioregions
- Brigalow-Gidgee woodland/shrubland in the Mulga Lands and Darling Riverine Plains Bioregions
- Carbeen Open Forest Community in the Darling Riverine Plains and Brigalow Belt South Bioregions
- Carex Sedgeland of the New England Tableland, Nandewar, Brigalow Belt South and NSW North Coast Bioregions
- Coolibah-Black Box Woodland in the Darling Riverine Plains, Brigalow Belt South, Cobar Peneplains and Mulga Lands Bioregions
- Fuzzy Box Woodland on alluvial soils of the NSW South Western Slopes, Darling Riverine Plains and Brigalow Belt South Bioregions
- Inland Grey Box Woodland in the Riverina, NSW South Western Slopes, Cobar Peneplain, Nandewar and Brigalow Belt South Bioregions
- Myall Woodland in the Darling Riverine Plains, Brigalow Belt South, Cobar Peneplain, Murray-Darling Depression, Riverina and NSW South Western Slopes Bioregions
- Pilliga Outwash Ephemeral Wetlands in the Brigalow Belt South Bioregion

## **Critically Endangered Species - *Biodiversity Conservation Act 2016 (NSW)***

### **Insects**

Pale Imperial Hairstreak

### **Plants**

*Myriophyllum implicatum*

## **Critically Endangered Ecological Communities - *Biodiversity Conservation Act 2016 (NSW)***

- Artesian Springs Ecological Community in the Great Artesian Basin
- Marsh Club-rush sedgeland in the Darling Riverine Plains Bioregion
- White Box - Yellow Box - Blakely's Red Gum Grassy Woodland and Derived Native Grassland in the NSW North Coast, New England Tableland, Nandewar, Brigalow Belt South, Sydney Basin, South Eastern Highlands, NSW South Western Slopes, South East Corner and Riverina Bioregions

## **Extinct Species - *Biodiversity Conservation Act 2016 (NSW)***

- Thick-billed Grasswren (central NSW subspecies)

## **Endangered Species - *Environmental Protection and Biodiversity Conservation Act 1999 (CTH)***

### **Amphibians**

Sloane's Froglet

### **Reptiles**

Grey Snake

### **Birds**

Australasian Bittern

Australian Painted Snipe

Pink Cockatoo

South-eastern hooded Robin

### **Mammals**

Spotted-tailed Quoll

Koala

Large-eared Pied Bat

### **Plants**

Winged Peppergrass

Austral Pipewort

*Bertya mollissima*

Leafless Indigo

Small Purple-pea

Keith's Zieria

## **Endangered Communities - *Environmental Protection and Biodiversity Conservation Act 1999 (CTH)***

- Coolibah - Black Box Woodlands of the Darling Riverine Plains and the Brigalow Belt South Bioregions
- Grey Box (*Eucalyptus macrocarpa*) Grassy Woodlands and Derived Native Grasslands of South-eastern Australia
- Poplar Box Grassy Woodland on Alluvial Plains
- Weeping Myall Woodlands

## **Critically Endangered Species**

### ***Environmental Protection and Biodiversity Conservation Act 1999 (CTH)***

#### **Birds**

Curlew Sandpiper

Swift Parrot

Regent Honeyeater

#### **Plants**

*Lobelia claviflora*

*Prasophyllum sp. Wybong*

## **Critically Endangered Communities**

### ***Environmental Protection and Biodiversity Conservation Act 1999 (CTH)***

- Natural grasslands on basalt and fine-textured alluvial plains of northern New South Wales and southern Queensland
- White Box - Yellow Box - Blakely's Red Gum Grassy Woodland and Derived Native Grassland



