



Coonamble Shire Council Annual Report 2020-2021

COONAMBLE
SHIRE COUNCIL

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Acknowledgement of Country

Council acknowledges the Kamilaroi and Weilwan 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.

Council Office & Facilities

Visit

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

Office Hours

Open 8:30 am – 5:00 pm Monday – Friday

Contact

Phone: 6827 1900

Email: council@coonambleshire.nsw.gov.au

Fax: 6822 1626

Website: 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:

<i>Library</i>	Castlereagh Street, Coonamble Phone 6827 1925 Fax 6822 1057 Email: Coonamble.Library@coonambleshire.nsw.gov.au Facebook: Coonamble Shire Library
<i>Information & Exhibition Centre</i>	120 Castlereagh Street, Coonamble Phone 6827 1923 Facebook: Visit Coonamble
<i>Service NSW Agency</i>	84 Castlereagh Street, Coonamble Phone 6822 1487
<i>Coonamble Museum Under the Bridge</i>	Aberford Street Opening Hours: Monday to Friday 10.00am – 12.00pm Phone 68222873
<i>Coonamble Swimming Pool</i>	Aberford Street, Opening hours: Monday to Friday 6.00/7.00am – 8.30am and 1.00pm-6.00pm Saturday to Sunday 1.00pm - 6.00pm Phone 68221722
<i>Gulargambone Swimming Pool</i>	Munnell Street, Opening hours: Tuesday to Friday 6.00/7.00am and 1.00pm - 6.00pm Saturday to Sunday 1.00pm - 6.00pm Phone 68251124

Mayors Message



It is with a great deal of pride and satisfaction that I again have the opportunity to present to our residents Council's Annual Report for the 2020-2021 financial year and I present it to you.

The COVID-19 pandemic – which has disrupted every one of us in some way or another. It was an additional unbudgeted and significant expense for Council, business owners and individuals. We all had to compromise in some respect, and in this regard, I not only thank our residents, but congratulate them on their resilience throughout the “lock-down period” and beyond.

The Local Government Area saw a very successful wheat harvest in 2021 with record tonnage delivered to the local silos.

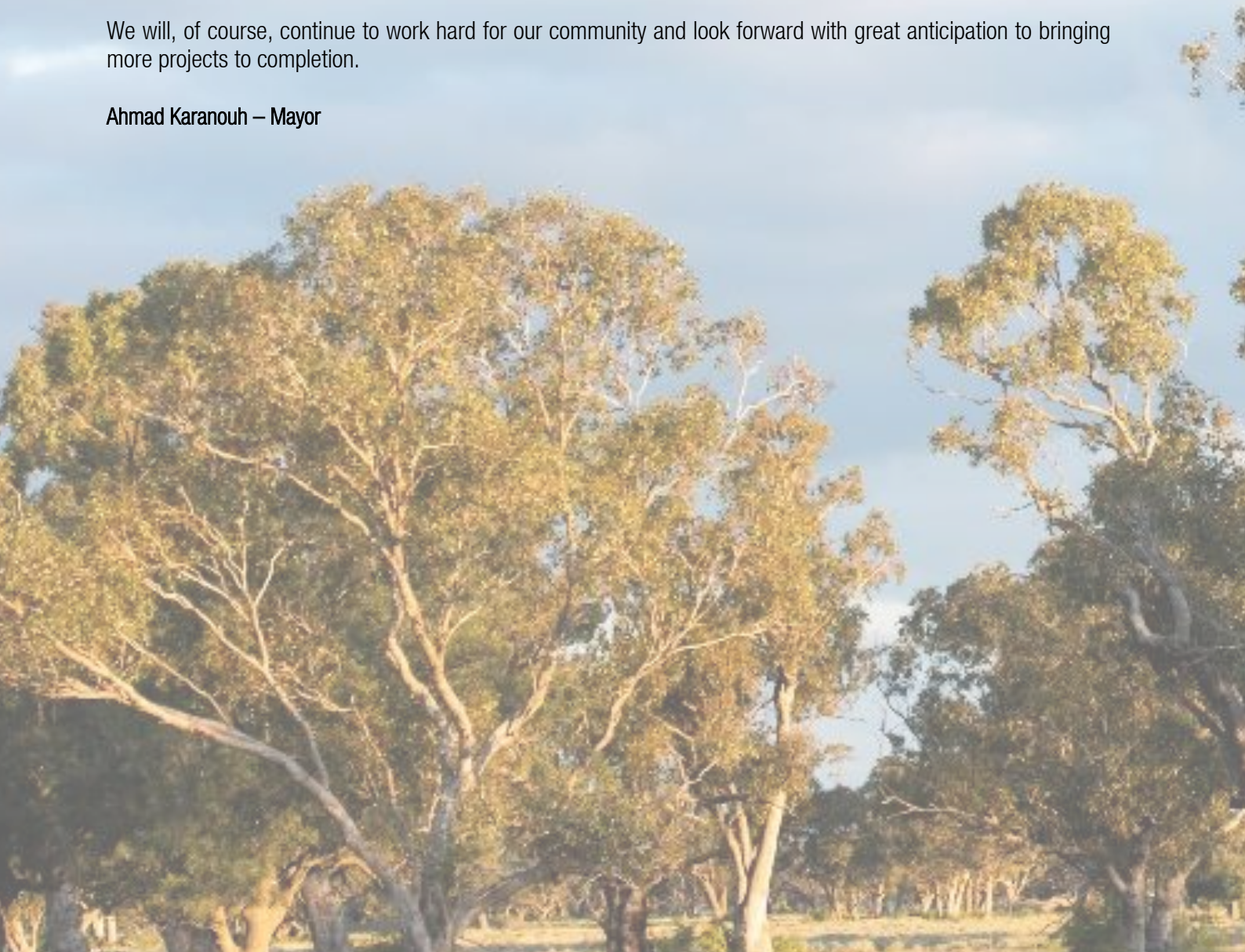
During the year the new Visitor Information and Exhibition Centre was completed along with the installation of new lighting at the Sporting Oval.

There have also been significant upgrades at the Riverside Caravan Park with the installation of new cabins.

I congratulate and thank my fellow Councillors and Staff – both indoor and outdoor – for their efforts under, at times, very challenging conditions. We are feeling justly proud of our achievements during 2020-2021.

We will, of course, continue to work hard for our community and look forward with great anticipation to bringing more projects to completion.

Ahmad Karanouh – Mayor



General Manager's Message

Council is required by law to produce an Annual Report which contains the achievements and activities for that year and Council's objectives and goals going forward. I am pleased to present the report which covers the financial year 1 July 2020 to 30 June 2021.

In accordance with requirements of the Integrated Planning and Reporting Framework, the Coonamble Shire Community Strategic Plan 2032 outlines community objectives relating to social, economic, environmental, infrastructure and leadership. Council's four (4) year Delivery Program (which has been extended for another year with the postponement of the General Local Government Elections until September 2021) and the annual Operational Plans and Budgets, provide for more detailed strategies and actions pertaining to the achievement of the community's strategic objectives and goals.

I was appointed General Manager of the Coonamble Shire Council effective 1 June, 2019. From the very outset of my appointment, clear objectives were established for areas where the organisation and elected Council needed to grow and evolve, and new priorities and focuses were laid out to be able to work towards achieving those objectives. As an organisation and as an elected Council I ascertained that we needed to develop and strengthen governance and take a more strategic approach to decision making and planning for the future. We have been achieving these objectives by:



- Within the first three months after my appointment developing priority policies and adoption of these by Council to ensure sound governance principles were established. This process of developing new policies, updating existing policies to best practice, and the ongoing review of Council's suite of policy documents will be pursued into the future.
- Changing culture within the elected body from one of being characterised by ad-hoc decision-making to one that is more strategic focused, with understanding of the long-term and cumulative effects of decisions.
- Determining the congruence of Councillors' priorities, specifically their "Top Ten" priorities, with the Community Strategic Plan and Delivery Program, and merging these with the outcomes of an externally conducted Community Satisfaction Survey with our community to produce a set of priorities.
- An external third party undertaking a survey with the community to determine the community's satisfaction with Council's service provision. The survey indicated there was the greatest disparity between community satisfaction and expectation in the following; economic development and tourism, roads, and customer service excellence.
- Completion of Masterplanning for our Local Government Area, the value of which cannot be understated. We now have strategic direction for future economic and infrastructure development, and we have achieved relevant and factual information and concept plans to facilitate grant funding applications.
- Council's adoption of a concise Economic Development Strategy 2021 which provides clear strategic direction to pursue economic development and growth over the next five to ten years.
- A revised Organisational Structure within Council has ensured effective and efficient future service delivery including adequate strategic focus capability of the Executive Management Team. Council's efforts to implement the revised structure has been hamstrung by a tight recruitment market (exacerbated by the uncertainty and insecurity that the Covid-19 pandemic has brought into the local government sector), as well as inadequate operational funding.
- Prioritising the development of advanced Asset Management Plans for all of Council's infrastructure (roads, water, sewerage, recreational, and community facilities etc). This will ensure future

infrastructure management is informed by proper data and a methodical and verifiable approach to renewal and expenditure on assets and infrastructure.

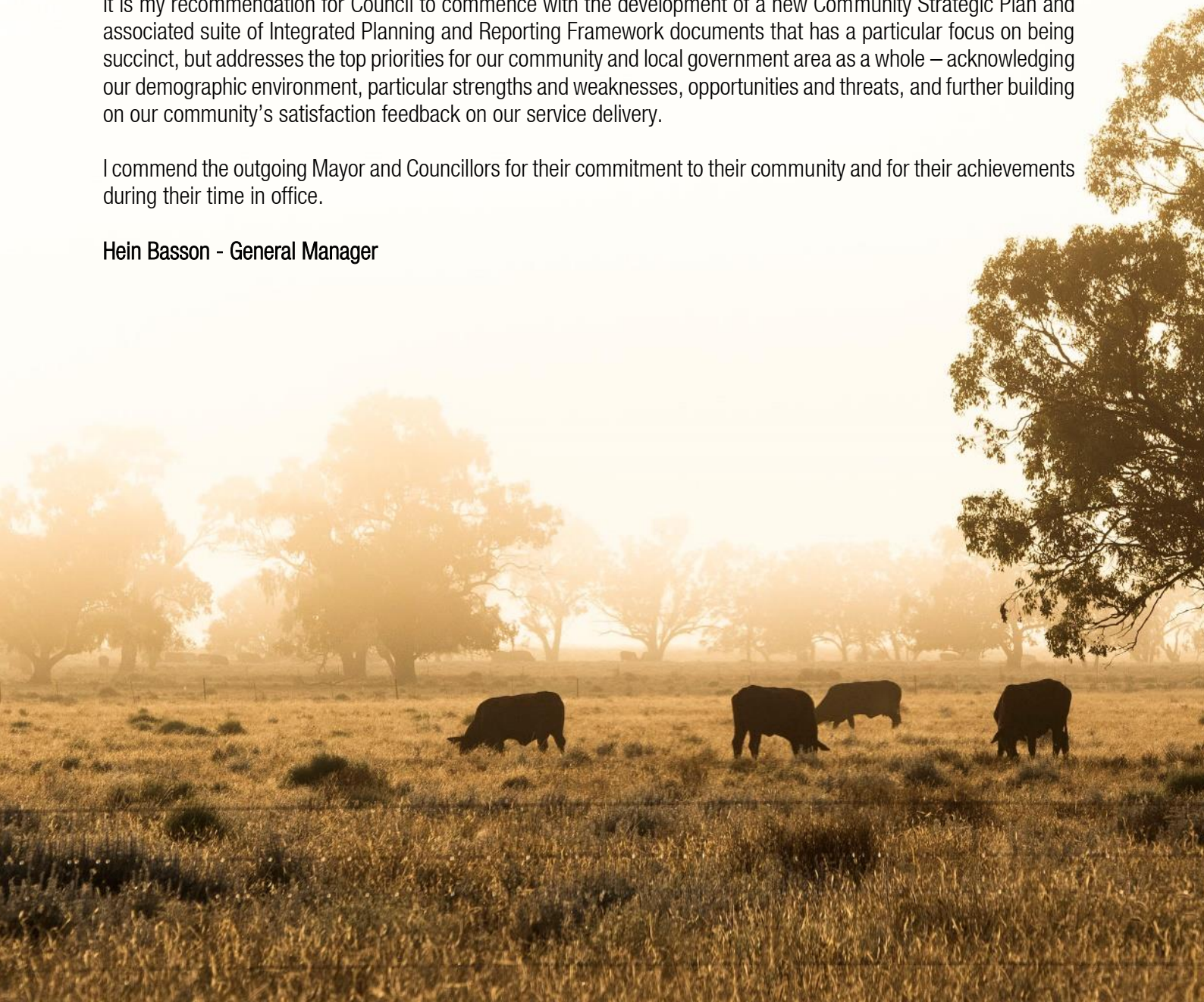
- Unlocking the potential growth opportunities of our local visitor economy through the development of architectural plans for the Visitor Information Centre with linkages to culture and country. The construction of the new Visitor Information Centre in Coonamble is complete with the official opening scheduled for late 2021.
- Pursuing the further development and beautification of the Coonamble Sportsground. With the installation of state-of-the-art lighting and other upgrades this will ensure that this sporting complex continues its role of bringing our community together through healthy participation in various sporting codes, and hosting of regional, state and nationally significant sporting events.

It has become clear that, although Council is in a good financial position, rising labour, material and construction costs have caught up with Council and operational revenues are no longer adequate to fund Council's annual operating expenses. Forty-three years of rate pegging has slowly eroded Council's rate income to a point where some hard decisions will have to be made within the next few years. It is the clear expectation of the Office of Local Government for all Council's to have scale and capacity in order for individual local government authorities to be able to operate at minimum competency standards. Currently, the Coonamble Shire Council does not meet many of those standards, although the process of meeting compliance standards has been started. The mandatory Audit, Risk and Improvement Committees that need to be implemented by all NSW Councils by June 2022 will further assist Council in driving this process forward.

It is my recommendation for Council to commence with the development of a new Community Strategic Plan and associated suite of Integrated Planning and Reporting Framework documents that has a particular focus on being succinct, but addresses the top priorities for our community and local government area as a whole – acknowledging our demographic environment, particular strengths and weaknesses, opportunities and threats, and further building on our community's satisfaction feedback on our service delivery.

I commend the outgoing Mayor and Councillors for their commitment to their community and for their achievements during their time in office.

Hein Basson - General Manager



Councillors



Mayor Ahmad Karanouh
Elected in September 2020



Cr Paul Wheelhouse

Elected to Council in September 2016. Local businessman. Active member of various community sporting clubs.



Cr Bill Fisher
Deputy Mayor

Elected to Council in September 2016, has business interests in farming and is actively involved in the grain industry, member of the Coonamble Theatrical Group.



Cr Karen Churchill

Elected to Council in September 2016. Well-known local identity who runs a driving school business.



Cr Robert Thomas

Elected to Council in September 2016. Local identity and business personality and also an active community member.



Cr Barbara Deans

Elected to Council in June 2019 in a By-election. Actively involved within the local community and oversees a rural based business.



Cr Pat Cullen

Elected to Council in June 2019 in a By-election. Long-time resident and farming business owner.

Council Meetings

Ordinary meetings of Council are held on the second Wednesday of the month, excluding January, starting at 10am. Members of the public are invited to attend. Council's October meeting is held in the village of Quambone, and the meeting for March is held at Gulargambone.

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 business' by the General Manager, received after that time, may be included. Other issues are carried over until the following month.

Council Delegates

Castlereagh Macquarie (Weeds) County Council	
Cr Bill Fisher	Cr Pat Cullen
North Western Co-operative Library Service	
Cr Karen Churchill	General Manager (or nominee)

Senior & Executive Staff

General Manager	Mr Hein Basson
Executive Leader Corporate and Sustainability	Mr Bruce Quarmby
Executive Leader Infrastructure	Mr Daniel Noble
Executive Leader Environment, Strategic Planning and Community	Ms Noreen Vu

Statistics

Land area (ha)	991,605.36
Total population	3,907 people
Aboriginal and Torres Strait Islander population	1,181 people
Median age	43 years
Employed full time	29%
Employed part time	13%
Private sector employment	79%
Unemployment rate	4%
Completion of Year 12	28%
Multiple family households	108
Number of volunteers	882 (28% of the population)
Median Weekly Income	\$520 (\$27,065 pa)
Median Household Weekly Income	\$1,000-\$1,249 (\$52,000-\$64,999 pa)
Youth (15-24 years) engaged in education and/or employment	62%
Number of people who work in the LGA and live somewhere else	84
Number of people who live in the LGA and work somewhere else	52
Top industries for employment are Agriculture, Health Care, Education and Training and Public Administration & Safety.	



Community Vision

“Coonamble Shire is a connected, respectful and diverse community, working together in a healthy natural environment that supports our vibrant local economy”



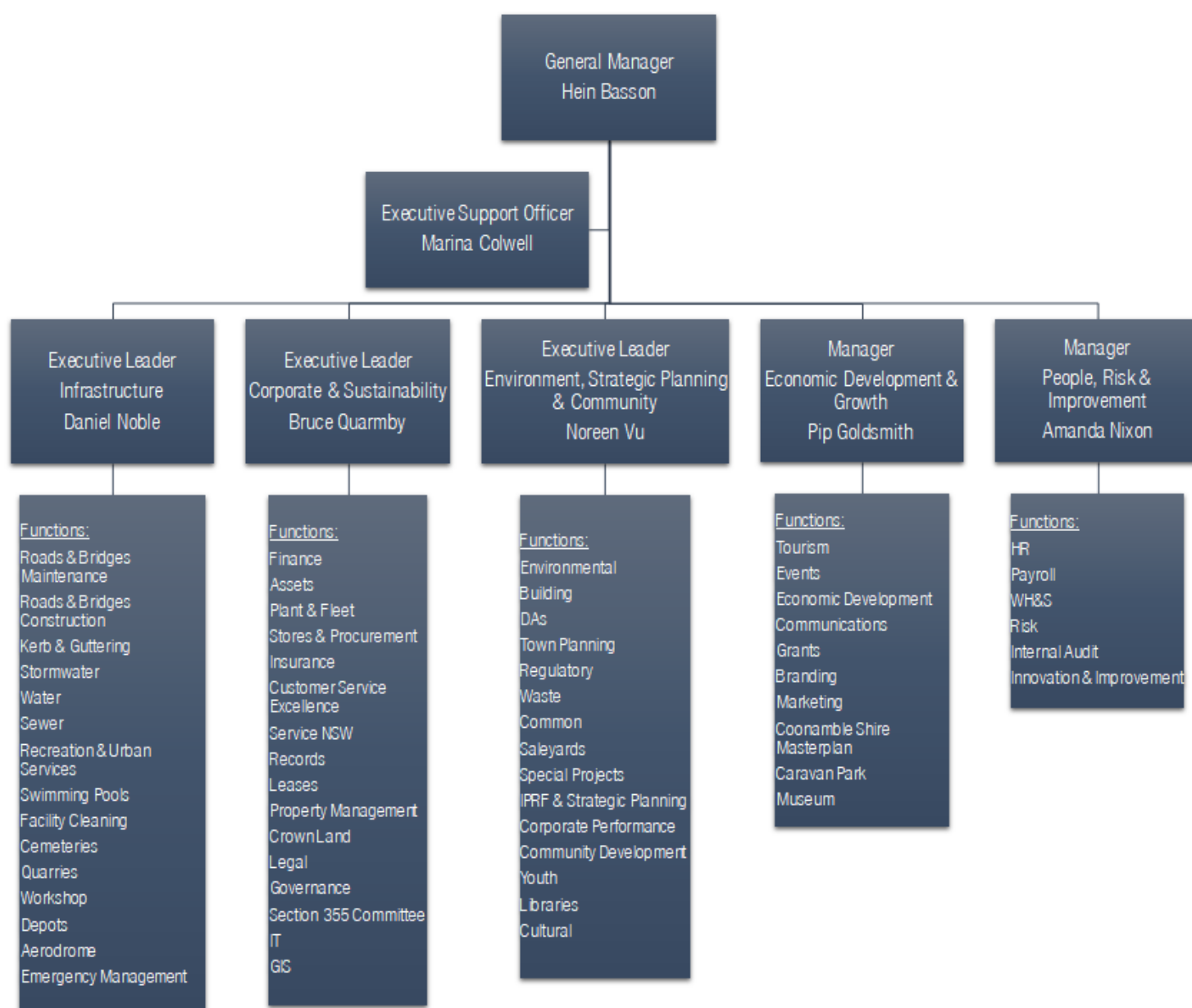
Coonamble Shire

Coonamble Shire has an area of 9,955 square kilometres and is located on the traditional lands of the Weilwan and Kamilaroi 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 is situated on the Castlereagh River, which runs through the town, dividing east from west. Water from the Great Artesian Basin is pumped into reservoirs throughout the town for domestic use. Residents of rural properties account for about one-third of the population of the Local Government Area. The majority of the district's agricultural resources are devoted to dry and broad-acre farming and grazing.



Corporate Governance



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.

Recognition of Long Serving Staff

Council celebrates its long serving staff each year, and would like to recognise those that reached significant milestones with Council in the 2020 year, with a few special mentions:

Special Mentions

Jill Moorhouse – 60 years

Steven Smith – 41 years

Beverly Davidson - 40 years

Kookie Atkins – 30 Years

Name	Years of Service	Name	Years of Service
Jenny Langlands	30 Years	Fred Holland	5 Years
Vicky Fulmer	30 Years	Michael Jackson	5 Years
Andrew Morley	20 Years	Tracey Moody	5 Years
Raquel Pickering	20 Years	Rodney Page	5 Years
Peter Baker	15 Years	Carly Pickering	5 Years
Daniel Blattman	15 Years	Ellen Perry	5 Years
Craig Nichols	15 Years	Peter Smith	5 Years
Anthony Smith	15 Years	Robert Tosh	5 Years
Emma Kelly	15 Years	Narelle Sinclair	5 Years
Philip Ryan	15 Years	Melissa Curtis	5 Years
Debra Day	5 Years	Ann Pawley	5 Years

Policy Framework

The key documents relating to Council's governance framework are the Code of Conduct and Code of Meeting Practice. Council operates in line with numerous policies to ensure a consistent and transparent approach to governance.

Decision Making

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

External Controls

Many of Council's functions are set by the NSW Local Government Act 1993. Various other Acts direct Council's activity, including compliance with Federal and State Government legislation, NSW Ombudsman, Division of Local Government, Independent Commission Against Corruption and WorkCover.

Integrated Planning & Reporting Framework

The Integrated Planning and Reporting (IPR) framework is intended to help improve community participation in decision making, reduce duplication, build networks and partnerships and strengthen Council's strategic focus.

Coonamble Shire Strategic Plan 2032

The Community Strategic Plan is the first in the hierarchy of plans Council must prepare under the Integrated Planning and Reporting Framework. It must be a 10-year (minimum) plan with high-level community objectives across the areas of Social, Economic, Environment, Infrastructure and Civic Leadership.

While 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 government agencies and community groups, may also be engaged in delivering the long-term objectives of the plan.

Delivery Program

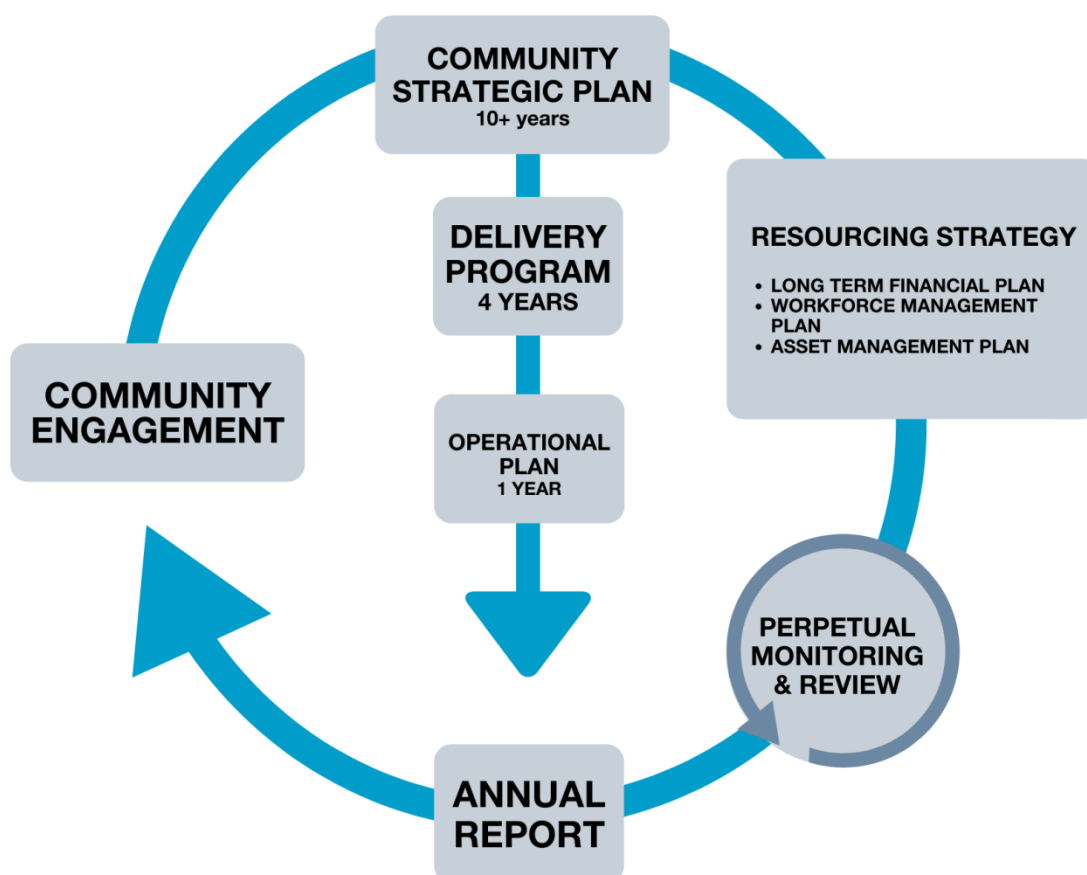
Council's Delivery Program is the program of works and services that will be delivered by Council during the elected term. It is directly linked to the objectives and strategies within the Coonamble Shire Community Strategic Plan.

Resourcing Plans

The Delivery Program is linked to resourcing plans consisting of 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 which will be undertaken to achieve the Delivery Program each year.



Section 2 Key Achievements

2020-2021 Highlights

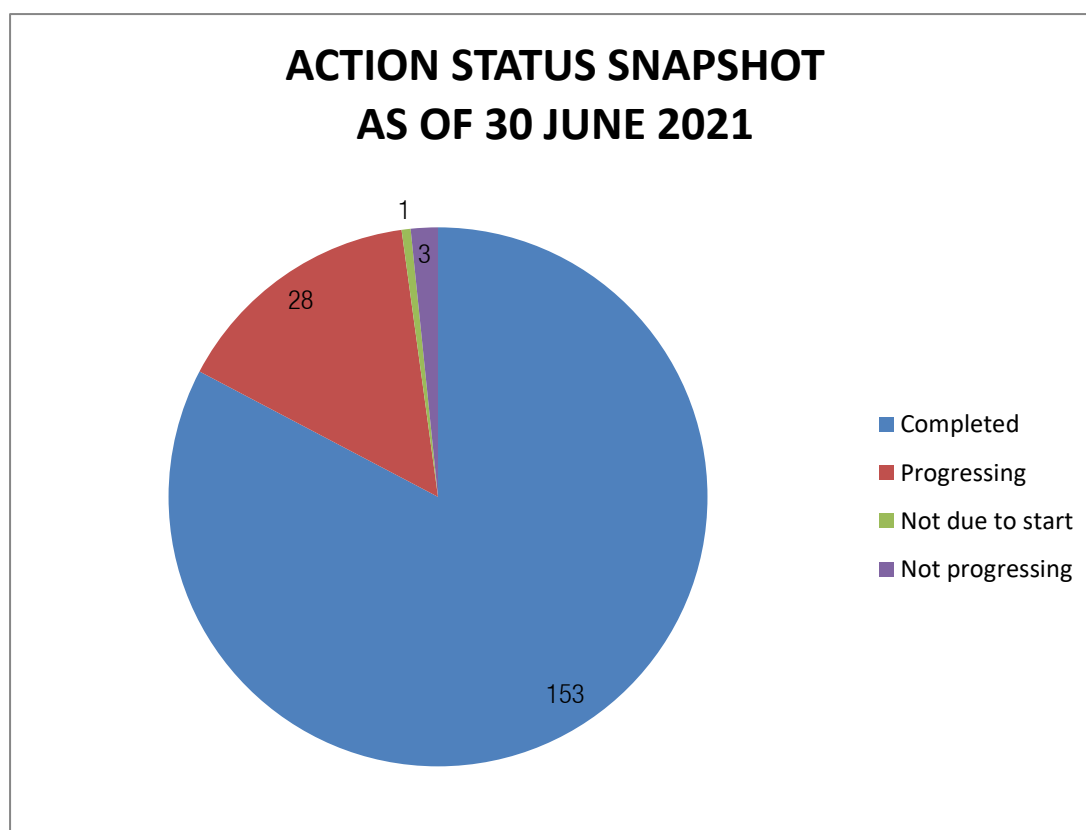
Coonamble Shire Council adopted its first suite of documents within the Integrated Planning framework in 2012. Overarching this suite of interrelated plans is the community Strategic Plan 2032 which identifies the aspirations of the community.

Council's Delivery Program outlines activities that Council will undertake in order to deliver its part of the Coonamble Shire Strategic Plan. At the beginning of each year, Council prepares an Operational Plan which outlines the actions Council four undertake to work towards achieving the outcomes in the four-year Delivery Program.

At the end of the 2020 / 21 year, 153 actions were completed. The following table provides a status breakdown.

Action Status Snapshot as of 30 June 2021

Total Actions: 185



Coonamble Shire Masterplan

Since adoption of the Coonamble Shire Masterplan in June 2021, work to achieve several of the identified actions has been undertaken.

Action	Progress
LGA Wide Activities	
Update Coonamble Shire Management Plans and strategic policy to reflect master-planning exercise	The Community Engagement Policy has been updated; further strategic policies continue to be updated.
Create flexible spaces for events with supporting services	Budget has been allocated for the detailed design of the Coonamble main street, to encourage recreational use and rejuvenation.
Install street trees to improve shade amenity (including ongoing watering and maintenance) in accordance with the Street Tree Masterplans (annual allocation over 20 years)	
Install seats every 200m along shared footpaths to improve accessibility options for the aged & others	
Remove weeds with an ongoing eradication plan	Ongoing
Remove dead & underperforming trees	Ongoing
Rationalise and remove redundant signage	Ongoing
Commission Wayfinding and Interpretation Signage package to optimise active travel and tourism opportunities	Grant funding is being actively sought for this priority.
Secure online social media brand platforms to ensure control of content and allow for consistent messaging	@visitcoonamble social channels on Facebook and Instagram are actively promoted.
Conduct a "visitcoonamble.com.au" website health-check	The former Visit Coonamble website is now hosted on Council's new corporate website.
Source grant funding for identified priorities from the tourism marketing plan	Grant funding is being actively sought for this priority.
Investigate options for developing a minimum four-star hotel in conjunction with the Artesian Bathing development	A business case for the development including accommodation options is being investigated.
Seek government support to assist in the establishment of Aboriginal tourism businesses in town	Grant funding is being actively sought for this priority.
Host a tourism seminar for locals to provide them with tools and contacts to start tourism businesses, including: ecotourism; Indigenous cultural experiences; agri-tourism; farm stays; etc.	An initial seminar has been held and grant funding is being actively sought to further this priority.

Coonamble Town Masterplan	
Install Electric Vehicle charging points in locations deemed desirable to attract visitors, such as in Skillman's Lane carpark, at the Visitor Information Centre, at the Mineral Spa development, in Quambone and in Gulargambone	NRMA EV charging stations have been installed in Skillman's Lane carpark.
Design and install a yarning circle near Calga Street to provide opportunities to connect with country and culture	Grant funding is being actively sought for this priority.
Upgrade amenity building in Smith Park	Initial upgrades undertaken.
Remove old park furniture in Smith Park (seats, bins, table etc)	Complete
Town Entrances	
Design, manufacture and installation of sculptural birds (Coonamble, Quambone and upgrade of Gulargambone existing sculptures)	Design completed; installation expected in 21/22.
Commission detail design of entrance signage to promote Coonamble Shire Council (Coonamble, Quambone, Gulargambone)	Complete
Update town entrance signs in accordance with masterplan (Coonamble, Quambone, Gulargambone)	Design completed; installation expected in 21/22.
Main Street	
Install public amenities in prominent location on main street and provide attractive park-like setting	Design completed; installation expected in 21/22.
Commission investigation of options and detailed design of main street including parking reconfiguration; mid-block crossing; street tree planting; accessible crossing points, etc (provisional sum for detail design & construction budget)	Investigation commissioned and ongoing.
Commission detail design of rear carpark based on masterplan proposals (provisional sum for detail design & construction budget)	
Pursue with RMS the investigation and implementation of a 40km/hour speed zone in Coonamble CBD	Complete
Coonamble Artesian Bathing Experience	
Commission detail design of Coonamble Mineral Spa/ Conference Facility to promote tourism and a multi-use facility in accordance with the masterplan	Business case
Potential location for caravan/ camping	Confirmed by community engagement.
Visitor Information Centre (VIC)	
Commission detail design of the VIC and surrounds to provide tourism opportunities for visitors and the community which celebrates the Aboriginal and non-Aboriginal cultural heritage of the district (provisional sum for design & construction budget)	Design completed, construction to be completed in 21/22.
Provide new carpark with accessible parking space and ramp to path to provide accessibility for all and links into the existing Smith Park network, re-align entrance road into VIC to provide safer entry and exit path and provide new bus and RV parallel parking within existing park driveway surface	

Quambone Masterplan	
Upgrade the playground to include: a tourism kiosk; wi-fi; public amenities; youth zone play equipment and outdoor ping-pong tables for casual hanging out and perching	Funding for public amenities has been allocated.
Install fencing to rubbish tip to prevent the spread of rubbish and illegal dumping	Funding has been allocated and the project planned.
Tidy up litter and rubbish throughout town, especially around the rubbish tip (annual)	Ongoing
Gulargambone Masterplan	
Install outdoor exercise equipment to Lions Park and Sports Ground to create fitness trail opportunities	Complete
Install nature play based playground to Lions Park	Complete

Tourism & Events

The Coonamble Visitor Information Centre welcomed 1,478 visitors between July 2020 and June 2021, which was a 14% increase on the previous year.



Visitor Information & Exhibition Centre

Construction of the new Visitor Information and Exhibition Centre commenced in September 2020. The design concept of the building is based on the emu foot, an important figure in the cultures of the region. The Emu is the totem of the Aboriginal communities of the region, the Wailwan and Kamilaroi, with stories of the Milky Way being an emu that changes over time.

The building aims to unlock the tourism potential of the LGA making a significant economic contribution by providing information to visitors that encourages them to stay longer, spend more money, experience more attractions and revisit the region.

The building includes extensive exhibition and display space, cultural stories and historical timelines detailing key events of the region, all created through collaborative community engagement. The space will also host a retail area for locally made and imported goods and souvenirs.

Outside the facility, there will be a space to host Brian Campbell's *School Bus* wire sculpture, a life-size horse carrying three children. There will also be plenty of space to rest and picnic in the landscaped garden areas, and parking for vehicles including caravans.

Destination Management Plan

A Destination Management Plan was formulated in 2020 as an action plan for tourism initiatives and destination marketing. It supports individuals, businesses, and community groups to identify and develop new and expanded tourism offerings and marketing, including Aboriginal cultural tourism. Council's plan highlights aspects of the Destination NSW Country and Outback program of activities that are relevant to the Coonamble LGA.

Unlimited horizons, exploring our nature, revealing our heritage and celebrating culture on country are among the themes of the Destination Management Plan that Council has adopted to promote tourism.

Branding

In 2020, Coonamble Shire Council adopted a Masterplan for the LGA which outlined a vision to guide growth and development over the next 20 years.

Branding was included in the process and as a result a refreshed tourism logo was adopted. Community consultation identified the desire to keep parts of the original tourism logo concept, and update the logo to include three birds, an emu representing Coonamble, a galah representing Gulargambone and an egret representing Quambone. The three birds representing a common theme and cohesiveness, as well as the individual personality of each town or village was a popular sentiment expressed by the community. The design was finalised and rolled out commenced across communications and marketing functions.

Public Art

Public art has been recognised as a priority of the Masterplan and a number of public art projects were initiated in 2020 including sculptures and signage at the town entrances. Indigenous and community consultation was undertaken and the concept of steel birds for each town was created with cut out designs of Wailwan sand carving patterns. The concept of the three birds representing a common theme and cohesiveness, as well as the individual personality of each town or village provided the design rationale required to achieve something unifying yet unique.

Creative submissions were also sought for artwork on and around a new public amenities building. Local artist Alison Dent provided the design concept which saw a photograph of a local scene installed onto the building and sculptural steel work in the form of galloping horses provide directional signage and a discretionary screen.

Staff continue to work closely with Outback Arts and a dedicated technical panel on local arts and cultural activities.

Communications

A Visit Coonamble Instagram account was launched in 2020 to continue to build an online community, increase awareness, drive engagement and website traffic, promote products and services and market upcoming events. Instagram is an important platform in strengthening the Visit Coonamble messaging by providing a strong visual and extremely mobile social media tool.

The online presence of the local tourism sector also continued to build through both Facebook and the Visit Coonamble website.

Partnerships with and outreach to local and regional media to showcase and promote Coonamble industries, businesses, products and people continued during the year.

Imagery

An image library featuring local attractions and events was captured in early 2021 and will be used to develop promotions of the Coonamble LGA tourism offerings across various mediums.

Council will continue to build this library of images and video that promote the shire for tourism, investment and recruitment purposes. These images will capture the beauty and uniqueness of Coonamble Shires natural surrounds including attractions, events, lifestyle, town, schooling and community groups and committees.

Events

While mostly delayed by Covid-19 restrictions, 'Events' are a key theme of the Coonamble Destination Management Plan formulated in 2020.

Council provided significant support to local event coordinators in planning, promoting and executing local events including Pave the Way to Gular Street Art Festival and Day on the Green, Coonamble Ag Field Day, Welcome to Coonamble Dinner, Christmas Street Party and Senior Week Events.

Council also delivered our program of events including Australia Day and Cuisine on Castlereagh, an evening food market was held in the main street with a drinks, food stalls, and the opportunity for local businesses to have a market stall. Attendance at this event was around 800 people.

Preliminary planning was underway for a number of other events but was either postponed or cancelled due to the ongoing impacts of COVID-19 and related restrictions.

Staff

In 2020, Coonamble Shire Council welcomed new staff to the Visitor Information Centre who facilitate visitor experiences and work on tourism and events initiatives.

Partnerships

Council has maintained and developed tourism industry partnerships with Federal and State government agencies, and neighbouring LGAs. Council is actively involved in the Destination Management process, facilitated by Destination NSW Country & Outback through bi-monthly planning workshops. Other sources of tourism promotion in the LGA include the distribution of a quarterly tourism e-newsletter and events flyer and press advertising with Caravanning Australia Magazine, the Greater Western Plains visitor guide and other ad hoc collaborative campaigns.

Volunteer Program

The Visitor Information Centre and Museum Under the Bridge continued to welcome community volunteers as allowed and appropriate with respect to COVID-19 restrictions and regulations.

Coonamble Riverside Holiday Park

In January 2020, incumbent managers of the caravan park retired, and Council entered into a lease agreement with Belgravia Leisure, an Australian owned and operated leisure management provider. The changed structure saw Council removed from operational management of the asset which is now entirely the responsibility of Belgravia as the tenant. The benefit of this structure is that the financial and human resource burden of operations is lifted from Council, while the motivation for successful operation of the park lies with the tenant, who will benefit directly from its profitability. Rent is paid as a percentage of income made by the tenant. The ultimate outcome is an improved financial outcome for Council and an improved local accommodation offering, supporting the development of the local tourism sector.

Community Services

Coonamble Shire Council continued to deliver its community services with a focus on children and youth services.



After School Services

The Gulargambone and Quambone Afterschool Activities program which is run out of the Gulargambone Youth Centre and Quambone Public School respectively, provides a two-day service after school during the school term. The program recommenced following a hiatus during the COVID-19 restrictions towards the end of Term 1 of 2021. Participants and the casual youth workers are required to sign in now in line with the COVID-19 Safety Plans for both locations.

Previous data capture was not an operational requirement, however in moving forward we are now capturing each sessions numbers to allow for transparency and to monitor whether we need to increase our services in line with our operational budgets and numbers will be reported in the next reporting period.

School Holiday Programs

The School Holiday Programs recommenced in a face-to-face format for the September/October 2020, January 2021, April 2021 and June/July 2021 school holidays. The July 2020 was not delivered due to the COVID-19 restrictions, however alternative arrangements such as activity packs were handed out.

The September/October 2020 trialled a format of delivering services in Coonamble, Gulargambone and Quambone. The activities were small due to the restrictions in place at the time and were capped at 5 participants. There were 10 activities in total. In total, staff reported around 45 children and youths participating in the sessions. In addition, Council also delivered over 200 activity packs during this time. The activity packs included arts and craft, reading material and an activity book.

Like the above, previous data capture was not accurate in terms of previous Council school holiday programs, however this year we are proud to report that the January 2021 holiday program had 548 participants in activities organised in Coonamble. The April 2021 holiday program saw 288 participants in activities organised in Coonamble. The June/July 2021 program which captures data into the next financial year had 66 participants in a smaller program due to the COVID-19 restrictions kicking back in.

Activities that took place include:

- Skateboard Workshops with Totem Skating
- Pool days with Big Fun inflatables
- Disco at the REDL.e Youth Centre with Mobile DJ Dubbo
- Aboriginal Art Workshop with Hayden Wood (Bokhara Dreaming)
- Bush Tucker cooking with Josh Toole (BlackFit Fitness)
- Movie Day at the Coonamble Bowling Club
- Zumba and Aqua Zumba with Tracey Hanna (AllAbilitiesDanz)
- Sports including Bubble Soccer, Basketball and Family Fun Day at the Weir
- Lots of Craft including clay art, craft making, tie dye, screen printing and origami.

Gulargambone Youth Centre Upgrade

The Gulargambone Afterschool Activities Youth Centre received a \$79,000 grant from the Stronger Country Communities Fund which resulted in a make-over for the building including:

- Removing all paving from existing paved area including footpath and concreting the area and providing new footpath
- A significant amount of stormwater works to stop water from pooling underneath the building
- Repairs to walls
- Fresh coat of paint on the building to blue including pink doors
- New front fence and gate
- Removal of old carpet in storage area and new vinyl flooring
- Internal improvements to assist in deterring vermin
- New turf.

Youth Week

The Coonamble Shire Council successfully delivered Youth Week 2021 to the youth in the community.

Youth Week for 2021 was co-funded by NSW Youth Week (NSW Government). Unlike previous years, Youth Week did not occur during the school holidays but started towards the end of the April school holidays on Friday 16 April through to Saturday 24 April 2021.

The skateboarding workshop with Totem Skating at MacDonald Park on Friday 16 April 2021 saw a group of 29 participants learn how to skateboard. This was held after the plaque unveiling for the late Cr John (Bunda) Walker for the MacDonald Park skate bowl

A family fun evening was organised on Saturday 17 April 2021 with an outdoor cinema through Big Hire Events. Shrek (2001) was screened and targeted to children under 12. The Witches (2020) was screen after the first movie. In total, there were 166 people who came to the movies at the Coonamble Sports Ground. This included 10 participants from Gulargambone who were transported by a bus organised by Council to the event.

The advantage of Youth Week commencing in the first week of Term Two, saw Blackfit Fitness organised to come to Gulargambone Central School, St Brigid's Primary School and Coonamble Public School to learn about fitness and cooking.

The feedback from all three schools was well received, with Blackfit Fitness organising different workshops between the age groups.

Local Community Senior Projects

The Seniors Festival Luncheon on 22 April 2021 during Seniors Week has become a staple in Coonamble run by Library staff. Attended by over 90 seniors and their carers this event is the largest that the library participates in. People from across the local government area attend the event including a Council sponsored a return shuttle bus from Gulargambone. We also had a celebratory cake, lucky door prizes, best dressed and we had live entertainment encouraging the attendees to get up and shake a leg!

During Seniors Week, the residents at Koonabil were engaged in a fitness session with Josh Toole from BlackFit Fitness.

Waste to Art

Coonamble was successful in our bid to host the Waste 2 Art Regional Exhibition and Competition in 2020 however COVID-19 caused the local and regional events to be postponed in July 2021.

The local competition was of high calibre. The annual Waste to Art was displayed at Outback Arts Creative Centre. The list of local winners is proudly presented below:

Category	Name of Artist	Name of Artwork
PRIMARY - 2D	Emmy-Lou Hodgson, 10yrs old	Declined
PRIMARY - 3D	Annabelle Harris, 11yrs old	Butterfly Wreath
HIGH SCHOOL - 2D	Rihanna McBride	Leaves and Dragonflies
HIGH SCHOOL - 3D	Isaiah Zawada	Dragonfly
HIGH SCHOOL - FUNCTIONAL	Coonamble High School	Hanging Out
COMMUNITY - 3D	Patrick Kennedy	Alfie Alcon
OPEN - 2D	Karen Bott	Can You Can Can?
OPEN - 3D	Alison Dent	Morning Sun, Children's Moon
OPEN - FUNCTIONAL	Amanda Colwell	Allumination
ANNUAL THEME AWARD'S	Amanda Colwell	Allumination
	Patrick Kennedy	Alfie Alcon

International Women's Day

International Women's Day was focused on providing information to women in our community on the idea of running for the local Council 2021 elections or the newly established Youth Council. Aunty Gloria Fernando provided a Welcome to Country with Councillor Barbara Deans providing a warm welcome. As part of the pitch to potential councillors or youth councillors, Cr Linda Scott, President of the Australian Local Government Association gave an empowering speech on "choosing to challenge" and provided wonderful examples of her career. Former Australian Cricketer and Director of NSW Cricket, Alex Blackwell has been a change agent and disruptor in Australian sport. Drawing on her experience, Alex provided an inspirational speech on how to sustain success through innovation, adaptability, taking calculated risks and leaderships.

The event was well attended with high school students from Coonamble High School and Gulargambone Central School attending.

Community Services Interagencies

Coonamble Shire Council continued to participate in the Coonamble Interagency, Gulargambone Interagency, the Together Partnership Group, the DV Collective, Drought Busters and the Youth Interagency.



Library Services

Coonamble Library has two satellite branches located in the villages of Gulargambone and Quambone within the Coonamble Local Government Area. Council is proud to provide responsive and flexible library services to the community.



The Impact of COVID-19

The Coonamble Librarian and Librarian Assistants should be commended for the way they handled the COVID-19 impacts through introducing and continuing innovative ways to manage the stay-at-home orders. Following our closure on 25 March 2020, the Library began a Takeaway programme for members.

Promotion and a gentle push towards our Elibrary and online resources was carried out encouraging members to take advantage of the 24/7 access to both books and audio. These platforms are shared amongst the North Western Library, which consists of the local government areas of Bogan, Gilgandra, Coonamble and Warren.

Since the beginning of the pandemic, the Library has been unable to host large events where numbers exceed our maximum number of allowed visitors. Throughout the year, lockdowns, stay-at-home orders and other factors have affected how, and if, we can visit many of the services that we love to visit such as preschools and the aged care facility. It has also impacted access to the public access computers and children's area with removal of colouring pencils, toys, computers and our sensory wall.

The Coonamble Library usually hosts one activity every day of the school holidays however due to the public health orders, these activities were moved to the Showground Pavilion or other locations to allow for larger areas to operate.

Although we haven't seen a return to pre-COVID visits, we are hopeful that our members will return with the reintroduction of public access computers and limited holiday activity events.

The restrictions placed on our Library during this time have forced us to re-evaluate and reassess how we deliver our service. We believe that we have risen to the challenge and provided several alternatives and options to our members during this time to keep them engaged and to encourage them to participate and try our new way of delivery.

Use of Technology

Tech Savvy for Seniors was introduced in May 2021 with much enthusiasm from the seniors of our community. Council engaged a consultant to run the workshops in conjunction with the Librarian teaching and answering questions on "all things tech". Free food and beverages and producing workbooks were there for those attending. We assisted 19 seniors in May and June 2021.

The public access computers were reopened to the public in June 2020 with some restrictions. We have six public access computers side by side but to accommodate physical distancing, every second computer was out of operation, reducing the number of public access computers is in line with the Coonamble Library's COVID-19 Safety Plan.

The children's area has four touchscreen computers with age-appropriate software. As with the public access computers these four are side by side and we had to shut down two to ensure the physical distancing requirements. Coonamble Library also offers a free scanning service to customers who want to scan to email or media.

Internet Facilities

Internet is offered for free. The internet facilities are used daily by a wide variety of people for a wide range of activities. Noticeably during 3pm-5pm School children use it for gaming. Four computers specifically aimed at babies through to children under 10 with appropriate software are popular and used often in our children's area.

The Coonamble Shire Library is the only place in Coonamble that offers free access to internet facilities. The Gulargambone Library is the only place in Gulargambone that offers free access to internet facilities.

Since the inception of the National Disability Insurance Scheme (NDIS), we get carers and their clients in almost daily using the internet for such things as Driver Knowledge Tests, researching recipes and compiling invoices for submission.

Innovative Projects

During the reporting period, the July 2020 school holiday activities were cancelled, however it did not stop the team here on preparing activity bags with craft, reading material and an activity book. Library tackled COVID planning, how to use our ELibrary and movie streaming service and our Takeaway option for physical item borrowing.

The introduction of the “First Tuesday Seniors Tech and Movies” is a mouthful! But it was created in response to the number of “simple” tech questions we were getting such as “how do I attach a photo to a message”, “how do I change my ringtone” etc. Now on the first Tuesday of each month we have a consultant run an hour-long session followed by a senior’s movie afterwards. Free tea, coffee and light refreshments are provided before the movie allowing our guests to mingle and chat. We saw 19 seniors in May and June 2021.

Community Access

A number of external groups and organisations utilise the library for a variety of recreational, social and business purposes. The Library also serves as a meeting place for NDIS and their clients. They use the internet, watch DVDs and use the board games and colour in activities.

Since COVID-19 the meeting room has been closed. This has impacted the availability for use by the speech pathologist, students and tutors as a quiet place with access to Wi-Fi and internet and as a study base. The room was also used to host a senior’s craft group who attend weekly. Luckily, this craft group is happy to use the main library until further notice. The numbers vary week to week, but we are happy to be able to offer them a welcoming and safe environment to meet. The ladies stay all day and bring their lunch and morning tea, making use of our kitchen.

Council staff are looking at options to re-open the meeting room going into the next financial year.

Building Enhancements or Expansion Programmes

During the past year, the Library received quotes to expand the outdoor space that is used extensively during school holiday programmes. One quarter of the area is shaded, there is also access to water, two picnic tables and chairs and the entire area is laid with artificial turf. Unfortunately, with COVID-19 lockdown and stay-at-home orders, we were unable to complete this project and so are once again calling for new quotes so that we can start this project into the new financial year. With the increase in State Library subsidy, the Library is planning on adding to the shade to provide cover for the whole of the yard and installing an “outdoor kitchen” with a sink, and wet area where children can wash up after messy activities and we can provide lunch/morning tea while enjoying the outdoors in a safe environment.

Promotional Programmes

The Library started a Writing Competition at our annual agricultural shows in Coonamble and Gulargambone. The competition was open to Infants, Primary and High School students and had a theme of "Why I love my town". The Library will do this again next year. Prizes were of "Coonamble Cash" that can be spent anywhere in Coonamble LGA.

There were also regular excursions from preschools and childcare centres that utilise the Coonamble Library to enjoy story-time and to play, however there were times where there were restrictions to the public access computers and children's area due to the public health orders.

Library staff visit preschools around Coonamble for Pre School Storytime three times a fortnight which contributes to children's social, literacy and interpersonal skills.

As we were closed during Simultaneous Storytime this year, we promoted the virtual story-time extensively to our childcare centres, preschools and schools, providing packs filled with colouring ins, songs, find a word and other activities that related to the featured book.

Services/Assistance Provided for People with a Disability

Words on Wheels is a housebound delivery service which offers fortnightly deliveries to local housebound patrons and residents of the Koonambil Aged Care Facility.

The Library celebrates International Day of People with Disability each year with a movie and light refreshments.

Training Report

Each year Council provides numerous opportunities for staff, trainees and volunteers to attend training and professional development activities including seminars and conferences. Below is an outline of the more formal training activities undertaken in order to provide skilled and knowledgeable staff, resulting in better service to the community through the professional delivery of services and management of assets:

Annual Training Data 2020 - 2021	
Training Type	Number of Attendees
Annual permits for non-desexed cats, and dangerous restricted dogs	1
Applying a Trauma Informed Approach Workshop	2
Asset Management - Development Fraud Risk Assessment Workshop	6
Asset Management Webinar Series	4
Award History Workshop	1
Certificate III in Surface Extraction Operations	1
Certificate IV In Accounting and Bookkeeping	1
Chainsaw Operations (Level 2)	12
Chemical Application	6
Code of Conduct Training	11
Collaborative partnerships with other agencies Workshop	2
Confined Spaces	8
Confined Spaces Awareness	5
Corruption Prevention for Managers	4
Corruption Prevention in Procurement and Contract Management	2
COVID-19 awareness for food service	1
Developing Successful Grant Applications	1
DG - Dogging	2
Finance in Local Government	1
Financial Fraud Risk Assessment Workshop	7
First Aid - Provide First Aid (HLTAID003)	20
Fringe Benefits Tax Training	2
GST Training	1
Handling Dangerous Goods and Hazardous Substances (TLID2003)	13
Heavy Vehicle Driver Training - Upgrade to HR Licence	1
ICAM Lead investigator training	1
Identify and Respond to Children and Young People at Risk	7
Improve your Correspondence Writing	1
Indigenous Cultural Awareness Training	41
Injury Notification System Workshop	2
Introduction to load restraint - mass, dimensions, and loading	18
IT Fraud Risk Assessment Workshop	5
Lead Work Teams	17

Annual Training Data 2020 - 2021	
HRW Licence Renewal	1
Manage Drill and Blast Operations	1
Mastertek M-JES Training	8
Non-Friable Asbestos Removal	5
Payroll/HR Fraud Risk Assessment Workshop	4
Plant Induction and Training Record	20
Playground Inspectors Course	2
Pool Lifeguard Licence	7
Procurement Fraud Risk Assessment Workshop	5
Self-Enforcing Infringement Scheme Workshop	1
Strategic approaches to corruption prevention	1
Traffic Controller (TCR) (Blue Card)	5
Traffic Management Implementer (IMP) (Yellow Card)	2
Uncomfortable Conversations Workshop	1
Underground Petroleum Storage Systems	2
Wastewater Treatment Operations (Part 1)	1
Wellbeing in the Workforce	2
What's up with my Mob Workshop	5
WHS for Managers & Supervisors	15
Work Safely at Heights	7
Workplace Induction	11
Grand Total	313
Total Expenditure 2020 / 2021	\$184,436.58

Section 3 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 2005 and are listed with the corresponding clause number. Figures given are for 2020 / 2021.

Local Government Act 1993

Section 428(4) (a) Council's Audited Financial Reports – See SECTION 5

Section 428A Report on the State of the Environment

This report is available on Council's website: www.coonambleshire.nsw.gov.au

Local Government (General) Regulation 2005

Clause 132 Rates and charges written off

Rates and charges totalling \$1,015.91 were written off during the 2020 / 2021 financial year.

Pensioner Rebates	\$110,160.79
Write off Interest under Hardship Policy	\$ Nil

Council received a Government subsidy of 55% of Pensioner Write-offs during the year. The 2020 / 2021 subsidy amounted to \$58,256.73.

Clause 217(1) (a) Overseas Visits

No overseas trips were undertaken by Council representatives during the 2020 / 2021 year.

Clause 217(1) (a1) Councillor Expenses

Fees for Councillors of the Coonamble Shire have been determined by Council within the limits approved by the Local Government Remuneration Tribunal as:

Councillor	\$10,888.00 per annum
Mayor	\$20,661.00 per annum
The total expenditure during the year was:	

Councillors' Fees	\$ 76,959.96
Mayoral Fees	\$ 20,863.68
Delegates' Expenses	\$ 7,006.78
Travel/Sustenance	\$ 2,455.84
Insurance – Members Accident	\$ 2,673.88
Training	\$ 8,998.20
Total	<u>\$119,437.63</u>

A review of Council's payment of expenses and the provision of facilities to the Mayor and Councillors Policy was adopted on 14 August 2019 (Min #4453). A copy of this Policy is provided at **APPENDIX A**.

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. Laptops have been provided to Councillors and iPads have been made available to two (2) Councillors.
- (ii) No facilities were provided to Councillors of either a mobile telephone or land lines installed at Councillors' homes.
- (iii) During the year Councillors attended several conferences and workshops – these included:
 - Western Division Councils Conference – Broken Hill
 - Australian Local Government Conference - Canberra
- (iv) Training undertaken by Councillors during 2020 / 2021:
 - Local Government NSW - Customised Councillor Workshop
- (v) No interstate visit was undertaken by Councillors during the 2020 / 2021 year.
- (vi) No overseas trips were undertaken by Council representatives during the 2020 / 2021 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, 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 2020 / 2021 financial year:

Awarded to	Goods/Services Provided	Actual 2019/20 Excl GST
JCB Construction Equipment Australia	Padfoot Roller	188,900.00
Drake Trailers Pty Ltd	Low Loader Trailer	231,776.09
Comdain Civil Construction Pty Ltd	Coonamble Levee Upgrade State 4	803,647.45
Holcim (Australia) Pty Ltd	Single Source Supplier – Concrete Pipes	11,472.15

Clause 217 (1) (a3) Summary of Legal Proceedings

Council costs in regard to legal proceedings for 2020 / 2021 amounted to \$98,189.00.

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 \$114,866.88 was donated or contributed by Council during the year.

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) **Coonamble Shire Youth Council** provides direction on youth affairs and co-ordinates/promotes events.
- (iii) **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 service is significantly enhanced by participation in the Joint Library Service.

Clause 217 (1) (a9) Equal Employment Opportunity (EEO)

The purpose of Council's policy is to provide an environment of equal employment opportunity in its workplace. Council believes that Equal Employment Opportunities creates a more harmonious and productive 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 2020 / 21 are as follows:

1. Policies and procedures – All policies and procedures conform with EEO principles:
 - EEO Policy and Management Plan updated.
 - Annual review of position descriptions, recruitment advertising, performance appraisals and training procedure undertaken completed.
 - EEO information included in new staff inductions.
 - EAP 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 – All staff have equal access to training and development opportunities relevant to their needs:
- 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.
 - EEO Policy and Management Plan updated.

Clause 217 (1) (b) General Manager remuneration

Total remuneration of the General Manager during the 2020 / 2021 year: \$291,598.00.

Clause 217 (1) (c) Senior Staff – remuneration

Council's only designated "Senior Staff" position is that of the General Manager [as reported in 217 (1) (b)]

Clause 217 (1) (e) Stormwater Management Services

Council did not levy any charge for stormwater management services during 2020 / 2021.

Clause 217 (1) (f) Companion Animals Act and Regulation

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*.

Animal Control

Animal control and in particular control of stray domestic animals/companion animals are an ongoing issue within and for our communities. Council is currently working with the community to address issues relating to the control of stray domestic animals through the following programs:

- Encouraging the surrender of unwanted animals.
- For impounded animals, a rehoming program wherever possible.
- Subsidised desexing and microchipping program for eligible community members, however noting due to the staffing operations in the last financial year this was not offered.
- Correspondence and reminders to residents to microchip and register their companion animals.

The following tables provides a summary by financial year of Council's interactions with the management of the companion animals.

Table 1 – Dogs impounded and overall statistics

2020/2021	2020/2021
Dogs Impounded	174
Returned	24
Euthanized	29
Rehomed	121
Stolen from pound	0

Table 2 – Cats impounded and overall statistics

2020/2021	2020/2021
Cats impounded	96
Returned	1
Euthanised	61
Rehomed	34
Stolen from pound	0

The figures in the table above show an issue relating to returning companion animals to owners. Cats are almost, if not, ever returned to owners. The low rate of impounded dogs returned to owners is also 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 on this issue through correspondence and social media. There were no free microchipping days offered last financial year due to staffing resources and the COVID-19 Stay-at-home orders. However, a change in the way of notifying customers on the difference between registration and microchipping proved to have some level of success with owners contacting Council to ask questions rather than ignore the correspondence.

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

Table 3 – Summary of Companion Animal Correspondence

Correspondence	Year to Date 2020/2021 Total
Official Correspondence	582
Infringements (Animals)	4
Infringements (Other)	0
Change of Details	167
Microchipped dogs	370
Registrations	75
Nuisance dog declaration	0
Dangerous dog declaration	1
Menace dog declaration	0

Saleyards

Our saleyards (Coonamble Regional Livestock Market) are a critical piece of infrastructure for our agricultural industry. Now that our community is benefiting from consecutive good seasons following successive years of drought, there is renewed demand from our community for regular livestock sales at the Coonamble Saleyards.

Since the recommencement of sales in late 2020, Council staff have delivered several reactive operation and maintenance services. This is partly due to the lack of resourcing and the nil operations at the saleyards due to the drought. However, in a period of almost 12 months, staff have gained on the job training and experience at the saleyards to the satisfaction of the Coonamble Associated Agents and buyers. Continued communication and meetings with the Coonamble Associated Agents and Council staff have been positive with both parties committing to signing a memorandum of understanding and joint operational protocol to be signed in late 2021 or early 2022.

The following table provides a summary of sales that occurred in the last financial year.

Table 4 – Cattle Sales

Date	Type	Total
23 July 2020	Fat Sale	1,115
27 July 2020	Fat Sale	1,319
18 September 2020	Fat Sale	1,226
12 October 2020	Casual Weigh	111
16 October 2020	Fat Sale	1,961
6 November 2020	Fat Sale	946
11 November 2020	Casual Weigh	77
4 December 2020	Fat Sale	1,714
16 December 2020	Casual Weigh	177
19 February 2021	Fat Sale	1,150
8 April 2021	Fat Sale	932
13 May 2021	Fat Sale	724
24 June 2021	Fat Sale	1,036
	TOTAL (Casual Weigh)	365
	TOTAL (Fat Sale)	12,123
	OVERALL TOTAL	12,488

The Common

The Annual General Meeting was held on 3 September 2020 for the Coonamble Common. Noting that the ability to convene meetings during the COVID-19 Public Health Orders restricted Council's ability to meet. Several action items have carried through to the next reporting period.

During the reporting period, the Coonamble Common was closed due to wet weather conditions and a concern of flooding from Warrena Creek from 24 March 2021 to 1 May 2021.

Development by Approvals

DA Submitted 2020-21	DA Approved 2020-21
31	23

Council received 31 development applications during the reporting period. Two were withdrawn by the applicant whilst unapproved applications were rolled over to the next financial year for approval.

In total, over \$8,700,000 worth of development was approved in the last financial year.

In addition, the following provides a summary of Council's certificates issued in the last financial year, with most of these requests relating to the sale of properties.

Planning Certificates 10.7 (2) and 10.7 (2 & 5)	Sewer and Drainage Diagrams	s. 735A Certificates
164	73	23

Swimming Pools Act 1992 Swimming Pools Regulation 2018

Details of inspections of private swimming pools.

Include the number of inspections that:

Were of tourist and visitor accommodation	Nil
Were of premises with more than two (2) dwellings	Nil
Resulted in issuance of a certificate of compliance under s22d of the SP Act	4
Resulted in issuance of a certificate of non-compliance under cl 21 SP Reg.	Nil
Resulted in issuance of a certificate under s 30C of the SP Act	4

Disability Inclusion Plan Action 2014

Disability Inclusion Act Section 13

Council adopted the Disability Inclusion Action Plan 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 Local Government Area (LGA).

Carer's (Recognition) Act 2010

Section 8 (2)

Managers are reminded of their obligations under this Act, and to include appropriate reference to carers when reviewing policies. The Rights of Carers are incorporated in council's Disability Action Plan.

Hein Basson
General Manager

Government Information (Public Access) Act 2009

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

Review Carried out by the agency	Information made publicly available by the agency
Yes	Yes
No new additional government information was released	

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

Total number of applications received
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
	0	0	0
% of Total	0%	0%	

STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS (SCHEDULE 2)

Table A: Number of applications by type of applicant and outcome*										
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Media	1	0	0	0	0	0	0	0		
Members of Parliament	0	0	0	0	0	0	0	0		
Private sector business	0	0	0	0	0	0	0	0		
Not for profit organisations or community groups	0	0	0	0	0	0	0	0		
Members of the public (application by legal representative)	2	0	0	0	0	0	0	0	2	50%
Members of the public (other)	1	1	0	0	0	0	0	0	2	50%
Total	3	1	0	0	0	0	0	0	4	
% of Total	75%	25%	0%	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*

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

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

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

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to Act		
	Number of times consideration used *	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%

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

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

	Number of occasions when application not successful	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	1	100%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information Legislation	0	0%
Total	1	

Table F: Timeliness

	No of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	4	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	4	

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

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

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

Table H: Applications for review under Part 5 of the Act (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	

ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979

Section 93F - Planning Agreements.

Council has not entered into any planning agreements in 2020 / 2021.

ENVIRONMENTAL UPGRADE AGREEMENTS

Local Government Act 1993 Section 54P

Council has not entered into any agreements in 2020 / 2021.

Appendices

Appendix 1: 2020-21 Delivery Program Review (as at 30 June 2021)

Appendix 2: Financial Statements 2020-2021

Appendix 3: State of the Environment Report

Appendix 4: Councillors' Expenses and Facilities Policy 2020-2021



COONAMBLE
SHIRE COUNCIL

Coonamble Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2021



Coonamble Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



General Purpose Financial Statements

for the year ended 30 June 2021

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Coonamble Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Understanding Council's Financial Statements

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 2021.

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 2021

Statement by Councillors and Management

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

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

- the *Local Government Act 1993* 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 15 September 2021.



Cr Admad Karanouh
Mayor
15 September 2021



Bill Fisher
Councillor
15 September 2021



Hein Basson
General Manager
15 September 2021



Bruce Quarmby
Responsible Accounting Officer
15 September 2021

Coonamble Shire Council

Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
Income from continuing operations				
6,910	Rates and annual charges	B2-1	6,736	6,519
6,352	User charges and fees	B2-2	4,697	4,152
827	Other revenue	B2-3	1,034	743
8,237	Grants and contributions provided for operating purposes	B2-4	10,178	7,708
1,020	Grants and contributions provided for capital purposes	B2-4	2,961	2,785
306	Interest and investment income	B2-5	139	433
118	Other income	B2-6	106	154
—	Net gains from the disposal of assets	B4-1	15	—
23,770	Total income from continuing operations		25,866	22,494
Expenses from continuing operations				
8,923	Employee benefits and on-costs	B3-1	8,210	8,045
7,243	Materials and services	B3-2	5,146	6,461
2	Borrowing costs	B3-3	2	4
5,587	Depreciation, amortisation and impairment for non-financial assets	B3-4	6,752	6,720
985	Other expenses	B3-5	1,062	873
—	Net losses from the disposal of assets	B4-1	—	95
22,740	Total expenses from continuing operations		21,172	22,198
1,030	Operating result from continuing operations		4,694	296
1,030	Net operating result for the year attributable to Council		4,694	296
10	Net operating result for the year before grants and contributions provided for capital purposes		1,733	(2,489)

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 2021

	Notes	2021 \$ '000	2020 \$ '000
Net operating result for the year – from Income Statement		4,694	296
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	297	1,971
Total items which will not be reclassified subsequently to the operating result		297	1,971
Total other comprehensive income for the year		297	1,971
Total comprehensive income for the year attributable to Council		4,991	2,267

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 2021

	Notes	2021 \$ '000	2020 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	13,619	13,955
Investments	C1-2	13,250	13,000
Receivables	C1-4	5,245	2,655
Inventories	C1-5	981	1,014
Other		133	95
Total current assets		33,228	30,719
Non-current assets			
Receivables	C1-4	188	181
Infrastructure, property, plant and equipment	C1-6	300,986	297,563
Right of use assets	C2-1	33	51
Investments accounted for using the equity method	D2-2	70	61
Total non-current assets		301,277	297,856
Total assets		334,505	328,575
LIABILITIES			
Current liabilities			
Payables	C3-1	1,684	1,486
Income received in advance	C3-1	293	238
Contract liabilities	C3-2	1,168	973
Lease liabilities	C2-1	19	18
Borrowings	C3-3	50	41
Employee benefit provisions	C3-4	2,066	2,054
Total current liabilities		5,280	4,810
Non-current liabilities			
Lease liabilities	C2-1	14	33
Borrowings	C3-3	500	—
Employee benefit provisions	C3-4	116	128
Total non-current liabilities		630	161
Total liabilities		5,910	4,971
Net assets		328,595	323,604
EQUITY			
Accumulated surplus		184,103	179,409
IPPE revaluation reserve	C4-1	144,492	144,195
Council equity interest		328,595	323,604
Total equity		328,595	323,604

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 2021

	Notes	as at 30/06/21			as at 30/06/20		
		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		179,409	144,195	323,604	179,797	142,224	322,021
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	(684)	–	(684)
Restated opening balance		179,409	144,195	323,604	179,113	142,224	321,337
Net operating result for the year		4,694	–	4,694	296	–	296
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	297	297	–	1,971	1,971
Other comprehensive income		–	297	297	–	1,971	1,971
Total comprehensive income		4,694	297	4,991	296	1,971	2,267
Closing balance at 30 June		184,103	144,492	328,595	179,409	144,195	323,604

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 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
Cash flows from operating activities				
Receipts:				
6,756	Rates and annual charges		6,793	6,349
5,753	User charges and fees		3,663	4,793
416	Investment and interest revenue received		122	540
7,802	Grants and contributions		12,617	12,379
–	Bonds, deposits and retention amounts received		97	20
600	Other		1,834	1,263
Payments:				
(6,266)	Employee benefits and on-costs		(8,086)	(7,983)
(6,999)	Materials and services		(6,628)	(5,778)
(2)	Borrowing costs		(2)	(4)
–	Bonds, deposits and retention amounts refunded		(14)	(51)
(1,944)	Other		(1,094)	(3,404)
6,116	Net cash flows from operating activities	G1-1	9,302	8,124
Cash flows from investing activities				
Receipts:				
–	Sale of investment securities		63,000	37,500
120	Sale of real estate assets		–	85
50	Sale of infrastructure, property, plant and equipment		236	187
Payments:				
–	Purchase of investment securities		(63,250)	(33,025)
(8,975)	Purchase of infrastructure, property, plant and equipment		(10,115)	(6,435)
(8,805)	Net cash flows from investing activities		(10,129)	(1,688)
Cash flows from financing activities				
Receipts:				
550	Proceeds from borrowings		550	–
Payments:				
(41)	Repayment of borrowings		(41)	(41)
(18)	Principal component of lease payments		(18)	(18)
491	Net cash flows from financing activities		491	(59)
(2,198)	Net change in cash and cash equivalents		(336)	6,377
13,955	Cash and cash equivalents at beginning of year		13,955	7,578
11,757	Cash and cash equivalents at end of year	C1-1	13,619	13,955
13,000	plus: Investments on hand at end of year	C1-2	13,250	13,000
24,757	Total cash, cash equivalents and investments		26,869	26,955

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

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 15 September 2021. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain 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.

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

A1-1 Basis of preparation (continued)

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

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

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

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

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

This Standard amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.

This standard has an effective date for the 30 June 2024 reporting period.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 -2020 and Other Amendments

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

A1-1 Basis of preparation (continued)

Council does not expect any material impact from the above amendments.

This standard has an effective date for the 30 June 2023 reporting period.

Apart from the standards listed above there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

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

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

There has been no material impact on Council's financial statements resulting from the adoption of these new accounting standards.

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	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
Functions or activities										
Administration	10,561	9,630	4,846	5,672	5,715	3,958	4,452	4,255	36,751	34,773
Public order and safety	981	1,215	1,158	866	(177)	349	406	654	3,487	3,396
Health	17	26	221	388	(204)	(362)	–	–	469	445
Environment	985	1,473	917	1,123	68	350	520	978	16,345	15,575
Community service and education	55	19	102	96	(47)	(77)	55	165	731	749
Housing and community amenities	316	211	547	403	(231)	(192)	112	–	6,440	6,506
Water supplies	1,456	1,552	1,308	1,710	148	(158)	–	166	21,948	21,442
Sewerage supplies	1,005	896	1,121	908	(116)	(12)	164	21	18,609	18,679
Recreation and culture	1,551	989	2,019	2,166	(468)	(1,177)	1,493	889	12,421	10,260
Mining, manufacturing and construction	1,503	1,167	1,750	1,416	(247)	(249)	–	–	7,603	6,772
Transport and Communication	6,356	5,037	6,532	6,861	(176)	(1,824)	5,248	3,307	207,053	207,232
Economic Affairs	1,080	279	651	589	429	(310)	689	58	2,648	2,746
Total functions and activities	25,866	22,494	21,172	22,198	4,694	296	13,139	10,493	334,505	328,575

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 as well as provision of residential accommodation for medical professionals.

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

water services

Sewerage supplies

sewer services

Recreation and culture

includes public libraries; museums; community centres and halls, including 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

(urban local, urban regional); includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

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

	2021 \$ '000	2020 \$ '000
Ordinary rates		
Residential	730	700
Farmland	4,037	3,909
Business	160	172
Less: pensioner rebates (mandatory)	(45)	(45)
Rates levied to ratepayers	4,882	4,736
Pensioner rate subsidies received	24	25
Total ordinary rates	4,906	4,761
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	471	490
Water supply services	665	605
Sewerage services	724	691
Less: pensioner rebates (mandatory)	(65)	(65)
Annual charges levied	1,795	1,721
Pensioner subsidies received:		
– Water	12	12
– Sewerage	10	12
– Domestic waste management	13	13
Total annual charges	1,830	1,758
Total rates and annual charges	6,736	6,519

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

Accounting policy

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

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

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

B2-2 User charges and fees

	Timing	2021 \$ '000	2020 \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	680	771
Sewerage services	2	118	119
Total specific user charges		798	890
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation	2	29	19
Building services – other	2	4	2
Planning and building regulation	2	1	3
Regulatory/ statutory fees	2	5	4
Registration fees	2	24	30
Section 10.7 certificates (EP&A Act)	2	17	11
Section 603 certificates	2	10	6
Town planning	2	30	9
Total fees and charges – statutory/regulatory		120	84
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Caravan park	2	25	6
Cemeteries	2	83	97
Park rents	2	1	1
Quarry revenues	2	1,474	1,148
Transport for NSW works (state roads not controlled by Council)	2	1,912	1,748
Saleyards	2	100	8
Swimming centres	2	25	23
Water connection fees	2	–	1
Private works	2	108	110
Recreational grounds fees	2	22	7
Other	2	29	29
Total fees and charges – other		3,779	3,178
Total user charges and fees		4,697	4,152
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		4,697	4,152
Total user charges and fees		4,697	4,152

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

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

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 revenue

	Timing	2021 \$ '000	2020 \$ '000
Legal fees recovery – rates and charges (extra charges)	1	3	45
Legal fees recovery – other	2	–	1
Commissions and agency fees	2	110	101
Diesel rebate	1	87	86
Insurance claims recoveries	1	83	15
Sales of inventories	2	1	4
Sales – general	2	30	19
Energy rebate	2	39	–
Insurance rebate	2	–	40
Reimbursement – bushfire	2	549	385
Other	1	132	47
Total other revenue		1,034	743

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	305	–
Other revenue recognised at a point in time (2)	729	743
Total other revenue	1,034	743

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

		Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	1	2,150	2,065	–	–
Payment in advance - future year allocation					
Financial assistance	1	2,302	2,190	–	–
Amount recognised as income during current year		4,452	4,255	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Water supplies	1	–	166	–	–
Sewerage services	1	–	21	164	–
Bushfire and emergency services	1	–	5	–	–
Tourism	1	400	58	272	–
Employment and training programs	2	1	–	–	–
Community care	1	56	19	8	146
Economic development	1	62	–	–	–
Environmental programs	1	73	–	501	916
Floodplain management	2	19	62	–	–
Library – per capita	2	74	74	–	–
Street lighting	2	39	39	–	–
Recreation and culture	1	75	4	393	575
Storm/flood damage	1	326	–	–	–
Transport (other roads and bridges funding)	1	454	–	225	108
Community Drought Program	1	724	178	–	–
Other specific grants	1	80	–	914	43
Transport (roads to recovery)	2	1,395	1,395	–	–
Previously contributions:					
Bushfire services	1	242	81	157	568
Recreation and culture	2	–	–	–	14
Transport for NSW contributions (regional roads, block grant)	2	1,706	1,351	327	415
Total special purpose grants and non-developer contributions – cash		5,726	3,453	2,961	2,785
Total special purpose grants and non-developer contributions (tied)		5,726	3,453	2,961	2,785
Total grants and non-developer contributions		10,178	7,708	2,961	2,785
Comprising:					
– Commonwealth funding		7,508	5,828	632	146
– State funding		2,670	1,838	2,172	1,642
– Other funding		–	42	157	997
		10,178	7,708	2,961	2,785

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

B2-4 Grants and contributions (continued)

period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	832	315	261	514
Add: Funds received and recognised as revenue in the current year	384	901	1,503	1,995
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(52)	(214)	–	(1,831)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(653)	(170)	(249)	(417)
Unspent funds at 30 June	511	832	1,515	261

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement 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

	2021 \$ '000	2020 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	30	73
– Cash and investments	109	360
Total interest and investment income (losses)	139	433
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	13	38
General Council cash and investments	79	252
Restricted investments/funds – external:		
Water fund operations	20	60
Sewerage fund operations	24	77
Domestic waste management operations	3	6
Total interest and investment income	139	433

Accounting policy

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

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

B2-6 Other income

	Notes	2021 \$ '000	2020 \$ '000
Rental income			
Other lease income			
Residential Premises		41	73
Leaseback fees - council vehicles		18	26
Council Land - NEI		26	26
Aerodrome Lease Fees		12	20
Total Other lease income		97	145
Total rental income	C2-2	97	145
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		9	9
Total net share of interests in joint ventures and associates using the equity method	D2-2,D2-3	9	9
Total other income		106	154

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2021 \$ '000	2020 \$ '000
Salaries and wages	6,690	6,255
Employee leave entitlements (ELE)	635	675
Superannuation	685	712
Workers' compensation insurance	302	283
Fringe benefit tax (FBT)	26	33
Protective clothing	—	47
Other	301	218
Total employee costs	8,639	8,223
Less: capitalised costs	(429)	(178)
Total employee costs expensed	8,210	8,045
Number of 'full-time equivalent' employees (FTE) at year end	86	87

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

	Notes	2021 \$ '000	2020 \$ '000
Raw materials and consumables		1,550	2,103
Contractor and consultancy costs			
– Building, electrical, plumbing		94	334
– External plant hire		307	175
– Planning		48	175
– Quarry		144	129
- Water Supply		2	214
– Health Services		–	271
– Waste management		286	302
– Aerodrome Grounds Maintenance		41	37
Contractor and consultancy costs – other		315	271
Audit Fees ¹	F2-1	57	62
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	146	155
Advertising		116	81
Bank charges		17	15
Street Cleaning		253	259
Computer software charges		97	81
Election expenses		–	1
Electricity and heating		388	398
Fire control expenses		2	2
Insurance		406	364
Office expenses (including computer expenses)		54	47
Postage		23	29
Printing and stationery		39	50
Street lighting		118	119
Subscriptions and publications		87	71
Telephone and communications		43	45
Valuation fees		22	21
Travel expenses		96	95
Royalties		75	41
Training costs (other than salaries and wages)		122	219
Other expenses		100	107
Legal expenses:			
– Legal expenses: planning and development		1	–
– Legal expenses: debt recovery		–	77
– Legal expenses: other		97	111
Total materials and services		5,146	6,461
Total materials and services		5,146	6,461

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on leases	1	1
Interest on loans	1	3
Total interest bearing liability costs	2	4
Total interest bearing liability costs expensed	2	4
Total borrowing costs expensed	2	4

Accounting policy

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

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

	Notes	2021 \$ '000	2020 \$ '000
Depreciation and amortisation			
Plant and equipment		1,232	1,209
Office equipment		155	151
Land improvements (depreciable)		18	15
Infrastructure:	C1-6		
– Buildings – non-specialised		64	63
– Buildings – specialised		489	512
– Other structures		398	392
– Roads		3,295	3,321
– Bridges		155	155
– Footpaths		31	29
– Stormwater drainage		161	158
– Water supply network		400	388
– Sewerage network		336	309
Right of use assets	C2-1	18	18
Total gross depreciation and amortisation costs		6,752	6,720
Total depreciation and amortisation costs		6,752	6,720
Total depreciation, amortisation and impairment for non-financial assets		6,752	6,720

Accounting policy

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	2021 \$ '000	2020 \$ '000
Impairment of receivables			
Other		6	57
Total impairment of receivables	C1-4	6	57
Impairment of investments			
– Other	C1-5a	–	25
Impairment of investments		–	25
Other			
Contributions/levies to other levels of government		72	71
– Emergency services levy (includes FRNSW, SES, and RFS levies)		753	533
– Other contributions/levies		116	115
Donations, contributions and assistance to other organisations (Section 356)		115	72
Total other		1,056	791
Total other expenses		1,062	873

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

	Notes	2021 \$ '000	2020 \$ '000
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		179	187
Less: carrying amount of plant and equipment assets sold/written off		(147)	(182)
Gain (or loss) on disposal		32	5
Gain (or loss) on disposal of infrastructure	C1-6		
Proceeds from disposal – infrastructure		57	–
Less: carrying amount of infrastructure assets sold/written off		(74)	(70)
Gain (or loss) on disposal		(17)	(70)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		–	85
Less: carrying amount of real estate assets sold/written off		–	(115)
Gain (or loss) on disposal		–	(30)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		63,000	37,500
Less: carrying amount of investments sold/redeemed/matured		(63,000)	(37,500)
Gain (or loss) on disposal		–	–
Net gain (or loss) on disposal of assets		15	(95)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 17/06/2020 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	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Rates and annual charges	6,910	6,736	(174)	(3)% U
User charges and fees	6,352	4,697	(1,655)	(26)% U
Council's ability to generate income from its user charges and fees was adversely affected by the prevailing economic and climatic conditions experienced throughout the year.				
Other revenues	827	1,034	207	25% F
Council adopted a conservative approach for estimating the level of other income that was expected to be received in the 2020/2021 financial year.				
Operating grants and contributions	8,237	10,178	1,941	24% F
Council adopted a conservative approach for estimating the level of grant funded income that was expected to be received in the 2020/2021 financial year. Council was successful in obtaining additional unplanned grants throughout the year.				
Capital grants and contributions	1,020	2,961	1,941	190% F
Council adopted a conservative approach for estimating the level of grant funded income that was expected to be received in the 2020/2021 financial year. Council was successful in obtaining additional unplanned grant funds throughout the year.				
Interest and investment revenue	306	139	(167)	(55)% U
Both short term and long term factors have combined to continue drive interest rates lower than anticipated at the time of which the 2020/21 Operational Budget was prepared and adopted by Council.				
Net gains from disposal of assets	–	15	15	∞ F
Other income	118	106	(12)	(10)% U
EXPENSES				
Employee benefits and on-costs	8,923	8,210	713	8% F
Materials and services	7,243	5,146	2,097	29% F
The decrease in materials and contracts is due to a combination of a shift in planned expenditure programs coupled with the Council receiving additional unplanned capital grants that were expended throughout the year.				
Borrowing costs	2	2	–	0% F
Depreciation, amortisation and impairment of non-financial assets	5,587	6,752	(1,165)	(21)% U
At the time of the preparation and adoption of the 2020/2021 Operational Budget the effects of the recent revaluation of the Transport Infrastructure Asset class and its impact on depreciation were not included in the initial budgetary considerations.				
Other expenses	985	1,062	(77)	(8)% U

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	6,116	9,302	3,186	52% F
Council adopted a conservative approach when budgeting for planned grant funded opportunities. Throughout the year Council was successful in obtaining additional grant funds.				
Cash flows from investing activities	(8,805)	(10,129)	(1,324)	15% U
Council received additional unplanned Capital Grants throughout the 2020/2021 financial year. Council utilised these funds in the renewal and purchase of various infrastructure assets.				
Cash flows from financing activities	491	491	–	0% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2021 \$ '000	2020 \$ '000
Cash and cash equivalents		
Cash on hand and at bank	2,119	6,455
Cash-equivalent assets		
– Deposits at call	1,500	2,500
– Short-term deposits	10,000	5,000
Total cash and cash equivalents	13,619	13,955

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	13,619	13,955
Balance as per the Statement of Cash Flows	13,619	13,955

Accounting policy

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

C1-2 Financial investments

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	13,250	–	13,000	–
Total	13,250	–	13,000	–
Total financial investments	13,250	–	13,000	–
Total cash assets, cash equivalents and investments	26,869	–	26,955	–

Accounting policy

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

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

Financial assets

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

Classification

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

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

C1-2 Financial investments (continued)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

C1-3 Restricted cash, cash equivalents and investments

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total cash, cash equivalents and investments	26,869	–	26,955	–
attributable to:				
External restrictions	10,938	–	10,520	–
Internal restrictions	13,355	–	12,945	–
Unrestricted	2,576	–	3,490	–
	26,869	–	26,955	–

	2021 \$ '000	2020 \$ '000
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund

External restrictions – included in liabilities

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended grants (recognised as revenue) – general fund	858	120
Water fund	3,148	2,740
Sewer fund	4,675	5,653
Domestic waste management	1,089	1,034
External restrictions – other	9,770	9,547
Total external restrictions	10,938	10,520

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

	2021	2020
	\$ '000	\$ '000
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Plant and vehicle replacement	3,998	3,460
Employees leave entitlement	895	895
Carry over works	652	174
Aerodrome	50	50
Caravan park	25	25
Cemetery	77	77
Common	73	53
Depot improvements	9	9
Development	197	247
Election expenses	13	13
Emergency services building	200	200
Financial assistance grant (in advance)	2,302	2,338
Footpath replacement	125	125
Kerb and gutter replacement	34	39
Levee reserve	154	530
Local environmental plan	25	25
Office equipment	126	144
Other community development	248	248
Premises refurbishment	499	619
Quarry	1,239	1,118
Quarry rehabilitation	160	150
Recreational facilities	92	93
Road refoaming	431	431
Road reserve sealed	709	709
Rural fire service	36	36
Showground	80	80
Single invitation contract	200	200
Sportsground	20	20
Strategic plan review	20	20
Street lighting	40	40
Urban streets	95	95
Weir improvement	18	18
Bore Baths Establishment Reserve	500	500
SCC Grant Matching Component'	13	164
Total internal restrictions	13,355	12,945
Total restrictions	24,293	23,465

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Purpose				
Rates and annual charges	613	134	679	125
Interest and extra charges	68	36	41	25
User charges and fees	2,279	179	834	192
Accrued revenues				
– Interest on investments	14	–	35	–
– Other income accruals	86	–	–	–
Government grants and subsidies	1,948	–	1,231	–
Loans to non-profit organisations	224	–	–	–
Net GST receivable	255	–	77	–
Total	5,487	349	2,897	342
Less: provision of impairment				
Rates and annual charges	(210)	(85)	(210)	(85)
User charges and fees	(32)	(76)	(32)	(76)
Total provision for impairment – receivables	(242)	(161)	(242)	(161)
Total net receivables	5,245	188	2,655	181
Externally restricted receivables				
Water supply				
– Rates and availability charges	111	–	72	–
– Other	346	124	375	115
Sewerage services				
– Rates and availability charges	147	–	170	–
– Other	233	–	11	–
Total external restrictions	837	124	628	115
Unrestricted receivables	4,408	64	2,027	66
Total net receivables	5,245	188	2,655	181

	2021 \$ '000	2020 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	403	348
+ new provisions recognised during the year	–	55
Balance at the end of the year	403	403

Accounting policy

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.

C1-4 Receivables (continued)

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the 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

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	166	–	166	–
Stores and materials	215	–	176	–
Trading stock	600	–	672	–
Total inventories at cost	981	–	1,014	–
Total inventories	981	–	1,014	–

(ii) Other disclosures

	Notes	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
(a) Details for real estate development					
Industrial/commercial		166	–	166	–
Total real estate for resale		166	–	166	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		166	–	166	–
Total costs		166	–	166	–
Total real estate for resale		166	–	166	–
Movements:					
Real estate assets at beginning of the year		166	–	306	–
– Impairment	B3-4	–	–	(25)	–
– WDV of sales (expense)	B4-1	–	–	(115)	–
Total real estate for resale		166	–	166	–

(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;

	2021 \$ '000	2020 \$ '000
Real estate for resale	120	166
	120	166

C1-5 Inventories (continued)

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation 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
Capital work in progress	1,851	–	1,851	1,533	1,661	–	–	(1,714)	–	–	3,332	–	3,332
Plant and equipment	13,236	(7,747)	5,489	–	694	(142)	(1,232)	25	–	–	11,542	(6,708)	4,834
Office equipment	1,247	(511)	736	61	19	(6)	(155)	–	–	–	3,220	(2,564)	656
Land:													
– Crown land	860	–	860	–	–	–	–	–	–	–	860	–	860
– Operational land	2,485	–	2,485	–	–	(9)	–	–	9	–	2,485	–	2,485
– Community land	641	–	641	–	–	–	–	–	(9)	–	633	–	633
Land improvements – non-depreciable	36	–	36	–	–	–	–	–	–	–	36	–	36
Land improvements – depreciable	964	(109)	855	–	–	–	(18)	–	–	–	963	(127)	836
Infrastructure:													
– Buildings – non-specialised	3,670	(902)	2,768	–	15	–	(64)	2	–	–	3,687	(966)	2,721
– Buildings – specialised	28,182	(10,219)	17,963	369	5	(37)	(489)	607	–	1	29,111	(10,693)	18,418
– Other structures	19,509	(6,484)	13,025	413	423	–	(398)	4	–	2	20,349	(6,881)	13,468
– Roads	246,430	(64,174)	182,256	2,542	147	–	(3,295)	17	–	2	249,136	(67,467)	181,669
– Bridges	25,901	(3,776)	22,125	–	–	–	(155)	–	–	–	25,901	(3,931)	21,970
– Footpaths	1,814	(474)	1,340	–	–	–	(31)	–	–	–	1,814	(505)	1,309
– Bulk earthworks (non-depreciable)	6,640	–	6,640	877	–	–	–	986	–	–	8,503	–	8,503
– Stormwater drainage	12,013	(4,431)	7,582	–	–	–	(161)	–	–	1	12,013	(4,590)	7,423
– Water supply network	26,079	(7,939)	18,140	385	–	(12)	(400)	–	–	167	26,628	(8,348)	18,280
– Sewerage network	28,442	(15,671)	12,771	598	339	(15)	(336)	73	–	124	29,097	(15,544)	13,553
Total infrastructure, property, plant and equipment	420,000	(122,437)	297,563	6,778	3,303	(221)	(6,734)	–	–	297	429,310	(128,324)	300,986

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

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

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period							At 30 June 2020		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals ¹ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Revaluation decrements to equity (ARR) \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	237	–	237	1,528	119	–	–	(33)	–	–	1,851	–	1,851
Plant and equipment	11,469	(5,125)	6,344	15	521	(182)	(1,209)	–	–	–	13,236	(7,747)	5,489
Office equipment	3,061	(2,334)	727	–	160	–	(151)	–	–	–	1,247	(511)	736
Land:													
– Operational land	2,344	–	2,344	–	53	–	–	–	–	88	2,485	–	2,485
– Community land	678	–	678	–	–	–	–	–	(37)	–	641	–	641
– Crown land	838	–	838	–	–	–	–	–	–	22	860	–	860
Land improvements – non-depreciable	36	–	36	–	–	–	–	–	–	–	36	–	36
Land improvements – depreciable	822	(93)	729	–	141	–	(15)	–	–	–	964	(109)	855
Infrastructure:													
– Buildings – non-specialised	3,512	(816)	2,696	6	74	–	(63)	–	–	54	3,670	(902)	2,768
– Buildings – specialised	27,953	(9,651)	18,302	106	–	–	(512)	–	–	68	28,182	(10,219)	17,963
– Other structures	18,351	(5,953)	12,398	86	485	–	(392)	19	–	428	19,509	(6,484)	13,025
– Roads	243,628	(61,162)	182,466	2,019	441	–	(3,321)	14	–	636	246,430	(64,174)	182,256
– Bridges	25,645	(3,586)	22,059	–	–	–	(155)	–	–	220	25,901	(3,776)	22,125
– Footpaths	1,699	(443)	1,256	26	–	–	(29)	–	–	87	1,814	(474)	1,340
– Bulk earthworks (non-depreciable)	6,599	–	6,599	41	–	–	–	–	–	–	6,640	–	6,640
– Stormwater drainage	11,894	(4,273)	7,621	–	–	–	(158)	–	–	120	12,013	(4,431)	7,582
– Water supply network	25,597	(7,506)	18,091	330	–	(61)	(388)	–	–	168	26,079	(7,939)	18,140
– Sewerage network	27,857	(15,215)	12,642	82	248	(10)	(309)	–	–	117	28,442	(15,671)	12,771
Total infrastructure, property, plant and equipment	412,220	(116,157)	296,063	4,239	2,242	(253)	(6,702)	–	(37)	2,008	420,000	(122,437)	297,563

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

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

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent 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 Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
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
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 100	Flood control structures	80 to 100
Reticulation pipes: other	25 to 80		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20 to 30	Bulk earthworks	Infinite
Sealed roads: Structure	Infinite	Swimming pools	50
Unsealed roads: Structure	Infinite	Unsealed roads	20
Unsealed roads: surface	20 to 30	Other open space/recreational assets	20 to 50
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".

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service plant & vehicle assets. All rural fire service buildings on Council land have been recognised as assets.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/21			as at 30/06/20		
	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
Water supply						
Infrastructure	26,629	8,349	18,280	26,079	7,939	18,140
Total water supply	26,629	8,349	18,280	26,079	7,939	18,140
Sewerage services						
Infrastructure	29,097	15,543	13,554	28,516	15,671	12,845
Total sewerage services	29,097	15,543	13,554	28,516	15,671	12,845
Domestic waste management						
Land						
– Operational land	32	–	32	32	–	32
– Improvements non-depreciable	62	–	62	61	–	61
Infrastructure	1,035	356	679	1,035	290	745
Total domestic waste management	1,129	356	773	1,128	290	838
Total restricted infrastructure, property, plant and equipment	56,855	24,248	32,607	55,723	23,900	31,823

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
2021		
Opening balance at 1 July	51	51
Depreciation charge	(18)	(18)
Balance at 30 June	33	33
2020		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	69	69
Depreciation charge	(18)	(18)
Balance at 30 June	51	51

(b) Lease liabilities

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Lease liabilities	19	14	18	33
Total lease liabilities	19	14	18	33

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
2021					
Cash flows	19	14	–	33	33
2020					
Cash flows	19	33	–	52	51
		2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total lease liabilities relating to unrestricted assets		19	14	18	33
Total lease liabilities		19	14	18	33

(d) Income Statement

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

	2021 \$ '000	2020 \$ '000
Interest on lease liabilities	1	1
Depreciation of right of use assets	18	18
	19	19

(e) Statement of Cash Flows

Total cash outflow for leases	18	19
	18	19

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

Accounting policy

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

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

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

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-

C2-1 Council as a lessee (continued)

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

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

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

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

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 as investment property (refer note C1-6) and/or IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

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

	2021 \$ '000	2020 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	97	145
Total income relating to operating leases for Council assets	97	145
Other	–	120
Total expenses relating to other leases assets	–	120

Reconciliation of IPPE assets leased out as operating leases

	Plant & Equipment 2021 \$ '000	Plant & Equipment 2020 \$ '000	Buildings 2021 \$ '000	Buildings 2020 \$ '000	Land 2021 \$ '000	Land 2020 \$ '000	Other Structures 2021 \$ '000	Other Structures 2020 \$ '000
Opening balance as at 1 July	226	166	1,266	597	888	861	155	–
Additions renewals	5	154	5	–	–	–	20	–
Carrying value of disposals	(11)	(60)	–	–	–	–	–	–
Depreciation expense	(37)	(34)	(22)	(33)	–	–	(14)	–
Revaluation increments to equity (ARR)	–	–	–	33	–	27	–	–
Closing balance as at 30 June	183	226	1,249	597	888	888	161	–

	2021 \$ '000	2020 \$ '000
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(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	97	135
1–2 years	133	135
2–3 years	133	135
3–4 years	133	135
4–5 years	133	135
> 5 years	133	135
Total undiscounted lease payments to be received	762	810

Accounting policy

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

C2-2 Council as a lessor (continued)

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

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

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

C3 Liabilities of Council

C3-1 Payables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Payables				
Goods and services – operating expenditure	661	–	666	–
Goods and services – capital expenditure	164	–	198	–
Accrued expenses:				
– Salaries and wages	170	–	16	–
– Other expenditure accruals	10	–	31	–
Other payables	441	–	420	–
Security bonds, deposits and retentions	238	–	155	–
Total payables	1,684	–	1,486	–
Income received in advance				
Payments received in advance	293	–	238	–
Total income received in advance	293	–	238	–
Total payables	1,977	–	1,724	–

Payables relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Externally restricted assets				
Water	108	–	93	–
Sewer	19	–	103	–
Payables relating to externally restricted assets	127	–	196	–
Total payables relating to restricted assets	127	–	196	–
Total payables relating to unrestricted assets	1,850	–	1,528	–
Total payables	1,977	–	1,724	–

C3-1 Payables (continued)

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

	2021 \$ '000	2020 \$ '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	131	131
Total payables	131	131

Accounting policy

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

Payables

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

	Notes	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,110	–	911	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	58	–	62	–
Total grants received in advance		1,168	–	973	–
Total contract liabilities		1,168	–	973	–

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

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	1,168	–	973	–
Contract liabilities relating to externally restricted assets	1,168	–	973	–
Total contract liabilities relating to restricted assets	1,168	–	973	–
Total contract liabilities	1,168	–	973	–

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

	2021 \$ '000	2020 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	899	400
Operating grants (received prior to performance obligation being satisfied)	4	61
Total revenue recognised that was included in the contract liability balance at the beginning of the period	903	461

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.

C3-2 Contract Liabilities (continued)

Accounting policy

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

C3-3 Borrowings

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Loans – unsecured	50	500	41	–
Total borrowings	50	500	41	–

Borrowings relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total borrowings relating to unrestricted assets	50	500	41	–
Total borrowings	50	500	41	–

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

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

(a) Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	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	41	(41)	550	–	–	–	550
Lease liability (Note C2-1b)	51	(18)	–	–	–	–	33
Total liabilities from financing activities	92	(59)	550	–	–	–	583

	2019		Non-cash movements				2020
	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	82	(41)	–	–	–	–	41
Lease liability (Note C2-1b)	138	(87)	–	–	–	–	51
Total liabilities from financing activities	220	(128)	–	–	–	–	92

C3-3 Borrowings (continued)

(b) Financing arrangements

	2021 \$ '000	2020 \$ '000
Total facilities		
Bank overdraft facilities ¹	250	250
Credit cards/purchase cards	35	35
Total financing arrangements	285	285
Undrawn facilities		
– Bank overdraft facilities	250	250
– Credit cards/purchase cards	35	35
Total undrawn financing arrangements	285	285

Additional financing arrangements information

Breaches and defaults

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

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

Accounting policy

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

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

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

C3-4 Employee benefit provisions

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Annual leave	893	–	909	–
Long service leave	1,173	116	1,145	128
Total employee benefit provisions	2,066	116	2,054	128

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

	2021 \$ '000	2020 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,097	1,084
	1,097	1,084

Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
2021			
At beginning of year	909	1,273	2,182
Additional provisions	478	160	638
Amounts used (payments)	(494)	(144)	(638)
Total ELE provisions at end of year	893	1,289	2,182
2020			
At beginning of year	875	1,228	2,103
Additional provisions	488	218	706
Amounts used (payments)	(454)	(173)	(627)
Total ELE provisions at end of year	909	1,273	2,182

C3-4 Employee benefit provisions (continued)

Accounting policy

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

C3-5 Provisions

Accounting policy

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

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment 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

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
Income from continuing operations			
Rates and annual charges	5,367	658	711
User charges and fees	3,899	680	118
Interest and investment revenue	95	20	24
Other revenues	920	110	4
Grants and contributions provided for operating purposes	10,014	—	164
Grants and contributions provided for capital purposes	2,961	—	—
Net gains from disposal of assets	43	—	—
Other income	106	—	—
Total income from continuing operations	23,405	1,468	1,021
Expenses from continuing operations			
Employee benefits and on-costs	8,210	—	—
Materials and services	3,709	658	779
Borrowing costs	2	—	—
Depreciation, amortisation and impairment of non-financial assets	6,016	400	336
Other expenses	1,049	13	—
Net losses from the disposal of assets	—	12	16
Total expenses from continuing operations	18,986	1,083	1,131
Operating result from continuing operations	4,419	385	(110)
Net operating result for the year	4,419	385	(110)
Net operating result attributable to each council fund	4,419	385	(110)
Net operating result for the year before grants and contributions provided for capital purposes	1,458	385	(110)

D1-2 Statement of Financial Position by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	12,750	525	344
Investments	6,296	2,623	4,331
Receivables	4,408	457	380
Inventories	981	–	–
Other	133	–	–
Total current assets	24,568	3,605	5,055
Non-current assets			
Receivables	64	124	–
Infrastructure, property, plant and equipment	269,152	18,280	13,554
Investments accounted for using the equity method	70	–	–
Right of use assets	33	–	–
Total non-current assets	269,319	18,404	13,554
TOTAL ASSETS	293,887	22,009	18,609
LIABILITIES			
Current liabilities			
Payables	1,617	48	19
Income received in advance	233	60	–
Contract liabilities	1,168	–	–
Lease liabilities	19	–	–
Borrowings	50	–	–
Employee benefit provision	2,066	–	–
Total current liabilities	5,153	108	19
Non-current liabilities			
Lease liabilities	14	–	–
Borrowings	500	–	–
Employee benefit provision	116	–	–
Total non-current liabilities	630	–	–
TOTAL LIABILITIES	5,783	108	19
Net assets	288,104	21,901	18,590
EQUITY			
Accumulated surplus	157,151	14,570	12,382
Revaluation reserves	130,953	7,331	6,208
Council equity interest	288,104	21,901	18,590
Total equity	288,104	21,901	18,590

D2 Interests in other entities

D2-1 Subsidiaries

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

	Council's share of net assets	
	2021 \$ '000	2020 \$ '000
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	70	61
Total net share of interests in joint ventures and associates using the equity method – assets	70	61
Total Council's share of net assets	70	61

D2-2 Interests in joint arrangements

Net carrying amounts – Council's share

	Nature of relationship	Place of business	Interest in ownership		2021 \$ '000	
			2021	2020	2021 \$ '000	2020 \$ '000
Northern Western Library Service	Joint venture	Coonamble	25.0%	25.0%	70	61
Total carrying amounts – material joint ventures					70	61

Material joint ventures

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

Details

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

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2021	2020	2021	2020
Northern 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	
	2021	2020
	\$ '000	\$ '000
Statement of financial position		
Current assets		
Cash and cash equivalents	4	12
Non-current assets	66	233
Net assets	70	245
Statement of comprehensive income		
Income	63	65
Other expenses	(54)	(56)
Profit/(loss) from continuing operations	9	9
Profit/(loss) for the period	9	9
Total comprehensive income	9	9
Reconciliation of the carrying amount		
Opening net assets (1 July)	245	207
Profit/(loss) for the period	37	38
Closing net assets	282	245
Council's share of net assets (%)	25.0%	25.0%
Council's share of net assets (\$)	70	61

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 2021 \$ '000	Carrying value 2020 \$ '000	Fair value 2021 \$ '000	Fair value 2020 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	13,619	13,955	13,619	13,955
Receivables	5,433	2,836	5,433	2,836
Investments				
– Debt securities at amortised cost	13,250	13,000	13,250	13,000
Total financial assets	32,302	29,791	32,302	29,791
Financial liabilities				
Payables	1,684	1,486	1,684	1,486
Loans/advances	550	41	550	41
Total financial liabilities	2,234	1,527	2,234	1,527

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

	2021 \$ '000	2020 \$ '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	269	229
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	< 1 year overdue \$ '000	1 - 2 years overdue \$ '000	2 - 5 years overdue \$ '000	> 5 years overdue \$ '000	Total \$ '000
2021						
Gross carrying amount	–	386	199	123	39	747
2020						
Gross carrying amount	240	263	131	159	11	804

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 overdue \$ '000	31 - 60 days overdue \$ '000	61 - 90 days overdue \$ '000	> 91 days overdue \$ '000	Total \$ '000
2021						
Gross carrying amount	4,264	212	112	–	501	5,089
Expected loss rate (%)	0.94%	4.13%	9.41%	0.00%	9.59%	2.11%
ECL provision	40	9	11	–	48	108
2020						
Gross carrying amount	1,540	176	102	–	617	2,435
Expected loss rate (%)	1.88%	5.46%	9.41%	0.00%	9.59%	4.41%
ECL provision	29	10	10	–	59	108

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
2021							
Trade/other payables	0.00%	238	1,446	–	–	1,684	1,684
Loans and advances	1.15%	–	50	210	290	550	550
Total financial liabilities		238	1,496	210	290	2,234	2,234
2020							
Trade/other payables	0.00%	155	1,331	–	–	1,486	1,486
Loans and advances	7.75%	–	41	–	–	41	41
Total financial liabilities		155	1,372	–	–	1,527	1,527

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).

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment				–	–	4,834	5,489	4,834	5,489
Office Equipment				–	–	656	736	656	736
Crown land		01/07/19	01/07/19	–	–	860	860	860	860
Operational land		01/07/19	01/07/19	–	–	2,485	2,485	2,485	2,485
Community land		01/07/19	01/07/19	–	–	633	641	633	641
Buildings – non-specialised		30/06/20	30/06/20	1,329	1,329	1,392	1,439	2,721	2,768
Buildings – specialised		30/06/20	30/06/20	–	–	18,418	17,963	18,418	17,963
Other Structures		30/06/20	30/06/20	–	–	13,468	13,025	13,468	13,025
Roads		30/06/20	30/06/20	–	–	181,669	182,256	181,669	182,256
Bridges		30/06/20	30/06/20	–	–	21,970	22,125	21,970	22,125
Footpaths		30/06/20	30/06/20	–	–	1,309	1,340	1,309	1,340
Stormwater Drainage		30/06/20	30/06/20	–	–	7,423	7,582	7,423	7,582
Water Supply network		30/06/20	30/06/15	–	–	18,280	18,140	18,280	18,140
Sewerage network		30/06/20	30/06/15	–	–	13,553	12,771	13,553	12,771
Bulk Earthworks		30/06/18	30/06/18	–	–	8,503	6,640	8,503	6,640
Land Improvements		30/06/18	30/06/18	–	–	872	891	872	891
Total infrastructure, property, plant and equipment				1,329	1,329	296,325	294,383	297,654	295,712

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 an 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 a 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 valued utilising APV Valuers & Asset Management consultants during the 2017/2018 financial year. A desktop valuation was carried out as at the 30/06/2020 by APV Valuers & Asset Management to ensure the fair value of the asset class was recorded.

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

- 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 through the 2017/2018 financial year utilising APV Valuers & Asset Management consultants. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded.

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 technique.

- 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 during the 2018/2019 financial year utilising APV Valuers and Asset Management Consultants, with input from Council's engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded. 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.

E2-1 Fair value measurement (continued)

Bridges

Bridges were revalued during the 2018/2019 financial year externally by APV Valuers and Asset Management Consultants, with input from Council's engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management Consultants to ensure the fair value of the asset class was recorded.

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 revalued externally by APV Valuers and Asset Management Consultants during the 2018/2019 financial year, with input from Council staff relating to costings. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management Consultants to ensure the fair value of the asset class was recorded.

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

Drainage Infrastructure

Drainage Infrastructure Assets were revalued during the 2018/2019 financial year by APV Valuers and Asset Management Consultants, with input from Council's engineering department. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded.

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 are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The asset class has been revalued this year, the assumptions of this revaluation remain the same as in prior years.

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 are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The asset class has been revalued this year, the assumptions of this revaluation remain the same as in prior years.

E2-1 Fair value measurement (continued)

Swimming Pools

Assets within this class comprise Council's outdoor swimming pool. The swimming pool was valued externally by APV Valuers & Asset Management consultants. A desktop valuation as at 30/06/2020 was carried out by APV Valuers & Asset Management consultants to ensure the fair value of the asset class was recorded. 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 misc land improvements etc. All assets in this class were valued in-house by experienced engineering staff.

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.

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

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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
Infrastructure, property, plant and equipment		
Buildings non specialised	Values provided by external consultant	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Buildings Specialised	Values provided by external consultant	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Other Structures	Values provided by external consultant	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

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	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	18,140	18,091	12,771	12,642	6,225	7,071	2,575	2,432
Total gains or losses for the period								
Other movements								
Purchases (GBV)	385	330	1,010	330	799	696	–	53
Disposals (WDV)	(12)	(61)	(15)	(10)	(148)	(182)	(9)	–
Depreciation and impairment	(400)	(388)	(336)	(309)	(1,387)	(1,360)	–	–
Revaluation increment to ARR	167	168	124	118	–	–	–	–
Rounding & other movement	–	–	(1)	–	1	–	(81)	90
Closing balance	18,280	18,140	13,553	12,771	5,490	6,225	2,485	2,575

	Community / Crown Land		Land improve-ments		Bulk earthworks		Buildings non-specialised	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	1,411	1,428	891	765	6,640	6,599	1,439	1,367
Total gains or losses for the period								
Other movements								
Purchases (GBV)	–	–	–	141	1,863	41	17	80
Depreciation and impairment	–	–	(18)	(15)	–	–	(64)	(63)
Revaluation increment to ARR	–	–	–	–	–	–	–	55
Rounding & other movement	82	(17)	(1)	–	–	–	–	–
Closing balance	1,493	1,411	872	891	8,503	6,640	1,392	1,439

E2-1 Fair value measurement (continued)

	Building specialised		Other structures		Roads infrastructure		Stormwater drainage	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	17,963	18,302	13,025	12,398	205,721	205,781	7,582	7,621
Total gains or losses for the period								
Other movements								
Purchases (GBV)	981	106	840	571	2,706	2,486	–	–
Disposals (WDV)	(37)	–	–	–	–	–	–	–
Depreciation and impairment	(489)	(512)	(398)	(392)	(3,481)	(3,505)	(161)	(158)
Revaluation increment to ARR	–	67	2	429	2	945	1	119
Rounding & other movement	–	–	(1)	19	–	14	1	–
Closing balance	18,418	17,963	13,468	13,025	204,948	205,721	7,423	7,582

	Total	
	2021	2020
	\$ '000	\$ '000
Opening balance	294,383	294,497
Purchases (GBV)	8,601	4,834
Disposals (WDV)	(221)	(253)
Depreciation and impairment	(6,734)	(6,702)
Revaluation increment to ARR	296	1,901
Rounding & other movement	–	106
Closing balance	296,325	294,383

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 30/06/2019, by external consultants a number of buildings , 8 in total, were valued based on observable market evidence (level 2). Level 2 input was adjusted accordingly

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 7% of salaries for the year ending 30 June 2020 (increasing to 7.5% 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 \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. 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 2021 was \$ 167,330.82. The last formal valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$82,600. Council's expected contribution to the plan for the next annual reporting period is \$158,451.48.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

* 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 0.21% as at 30 June 2021.

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

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

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

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

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

E3-1 Contingencies (continued)

2. Other liabilities

(i) Third party claims

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

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

(ii) 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) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

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:

	2021 \$ '000	2020 \$ '000
Compensation:		
Short-term benefits	916	798
Post-employment benefits	115	120
Other long-term benefits	30	29
Total	1,061	947

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
2021						
Supply of Product and Contract Services	1	3	—		—	—
Sponsorship of Local Events	2	17	—		—	—
Quarry Sales	3	39	1		—	—
Building renovations & repairs	4	55	—		—	—
Private Works	5	9	—		—	—
2020						
Quarry Sales	3	—	18		—	—
Building renovations & repairs	4	96	—		—	—
Purchase of Land	6	50	—		—	—

1 Council purchases refreshments for Council meetings from a local cafe of which a KMP is part owner. All goods are purchased at normal retail prices

2 Council provided sponsorship for a local event. A KMP is a member of the executive of the committee that organised the event

3 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 fee's and charges

4 As part of it 2020/21 works program Council were required to engage contractors to carry out various building infrastructure works throughout the year. 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 relative, who is a suitably qualified contractor was awarded a component of these works.

5 As the result of a fire damage a number of buildings in the Coonamble CBD were demolished by Council and the sites cleaned up. The demolition and disposal costs were then passed on to the various property owners. A KMP is an owner of one of the affected properties.

6 As per Council resolution land was purchased from a KMP

F1-2 Councillor and Mayoral fees and associated expenses

	2021	2020
	\$ '000	\$ '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	21	21
Councillors' fees	77	77
Other Councillors' expenses (including Mayor)	48	57
Total	146	155

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
2021						
Library Services	1	71	–	Membership of Library Co-op	–	–
2020						
Library Services	1	61	–	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

	2021 \$ '000	2020 \$ '000
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	57	62
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Remuneration for audit and other assurance services	57	62
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Total Auditor-General remuneration	57	62
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Total audit fees	57	62
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2021 \$ '000	2020 \$ '000
Net operating result from Income Statement	4,694	296
Adjust for non-cash items:		
Depreciation and amortisation	6,752	6,720
Net losses/(gains) on disposal of assets	(15)	95
Adoption of AASB 15/1058	–	(684)
Impairment losses recognition	–	25
Share of net (profits)/losses of associates/joint ventures using the equity method	(9)	(9)
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(2,597)	1,150
Increase/(decrease) in provision for impairment of receivables	–	55
Decrease/(increase) in inventories	33	(321)
Decrease/(increase) in other current assets	(38)	16
Increase/(decrease) in payables	(5)	(150)
Increase/(decrease) in other accrued expenses payable	133	(71)
Increase/(decrease) in other liabilities	159	(50)
Increase/(decrease) in contract liabilities	195	973
Increase/(decrease) in provision for employee benefits	–	79
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	9,302	8,124

G2-1 Commitments

Capital commitments (exclusive of GST)

	2021 \$ '000	2020 \$ '000
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	437	1,466
Other Structures	570	2,635
Road infrastructure	1,344	—
Total commitments	2,351	4,101

These expenditures are payable as follows:

Within the next year	2,351	4,101
Total payable	2,351	4,101

Sources for funding of capital commitments:

Unrestricted general funds	—	159
Future grants and contributions	899	2,438
Unexpended grants	1,032	978
Internally restricted reserves	420	526
Total sources of funding	2,351	4,101

Details of capital commitments

Completion of Stronger Country Communities and Drought Community Programs

G3-1 Events occurring after the reporting date

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

G4 Changes from prior year statements

G4-1 Changes in accounting policy

Voluntary changes in accounting policies

Council made no voluntary changes in any accounting policies during the year.

G4-2 Correction of errors

Council made no correction of errors during the current reporting period.

G4-3 Changes in accounting estimates

Council made no changes in accounting estimates during the year.

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 20202019		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,709	7.47%	(12.20)%	5.46%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	22,881				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	12,703	49.16%	53.33%	51.03%	> 60.00%
Total continuing operating revenue ¹	25,842				
3. Unrestricted current ratio					
Current assets less all external restrictions	21,333	7.74x	8.00x	7.27x	> 1.50x
Current liabilities less specific purpose liabilities	2,757				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,463	138.74x	68.98x	133.73x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	61				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	556	7.57%	8.15%	6.21%	< 10.00%
Rates and annual charges collectable	7,344				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	26,869	20.30	18.72	17.33	> 3.00
Monthly payments from cash flow of operating and financing activities	1,324	mths	mths	mths	mths

(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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	7.06%	(14.36)%	26.23%	4.41%	(10.77)%	(0.66)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	44.44%	48.39%	100.00%	89.70%	83.94%	97.68%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	7.74x	8.00x	33.38x	34.27x	266.05x	56.64x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	122.26x	56.89x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	5.90%	7.19%	11.42%	6.36%	15.45%	16.82%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	22.83 mths	19.41 mths	5.82 mths	2.31 mths	3.65 mths	30.85 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities							

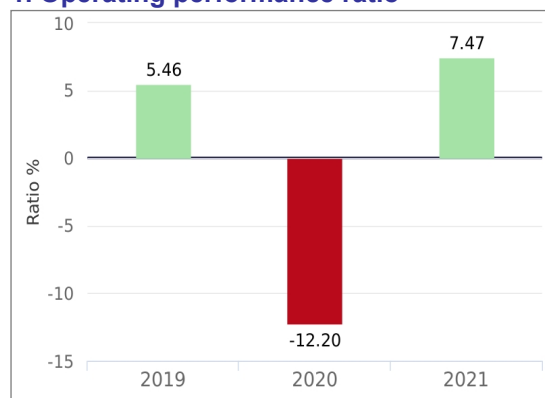
(1) - (2) Refer to Notes at Note 23a above.

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

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 2020/21 result

2020/21 ratio 7.47%

Council's operating performance ratio exceeds the industry benchmark. It should be noted that Council was successful in obtaining additional unbudgeted Operational Grants which have improved Council's overall operating result.

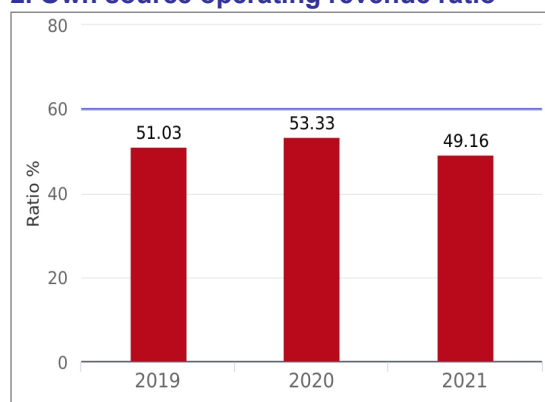
Benchmark: — > 0.00%

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 2020/21 result

2020/21 ratio 49.16%

During the 2020/21 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 2020/21 result does not meet the industry benchmark of 60%.

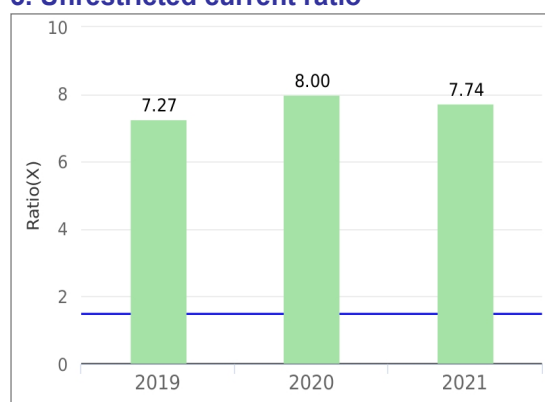
Benchmark: — > 60.00%

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 2020/21 result

2020/21 ratio 7.74x

Council's unrestricted current ratio exceeds the industry benchmark of 1.5 which indicates that Council is capable to satisfy its debts as and when they fall due.

Benchmark: — > 1.50x

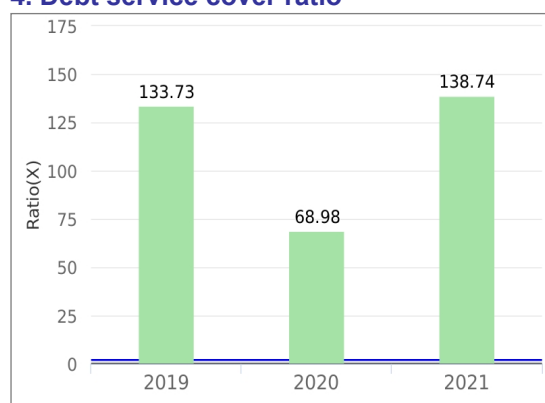
Source of benchmark: Code of Accounting Practice and Financial Reporting

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 2020/21 result

2020/21 ratio 138.74x

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

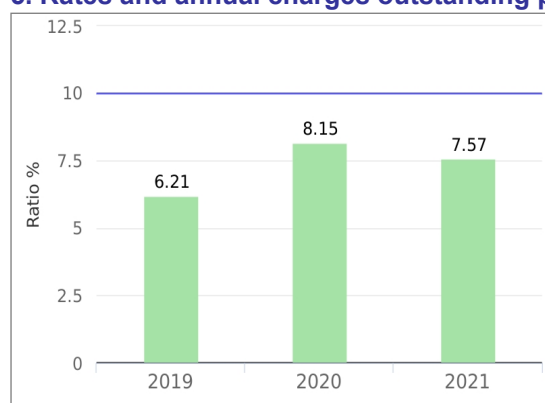
Benchmark: — > 2.00x

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 2020/21 result

2020/21 ratio 7.57%

Whilst Council's 2020/21 ratio is below the industry standard it should be noted that Council's performance in this ratio has deteriorated slightly when compared to previous years.

This deterioration is due to a combination of a 0% interest rate on overdue rates and annual charges for the first six (6) months of the year combined with the placing on hold of any new debt recovery action.

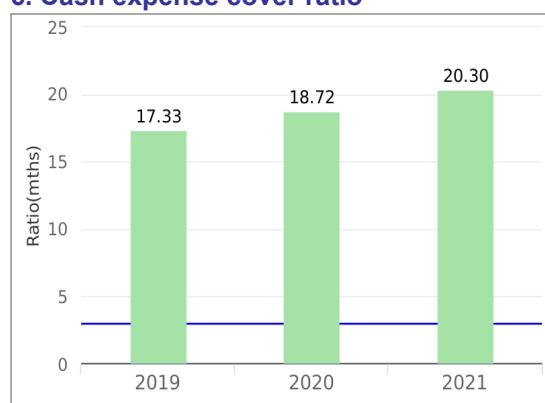
Benchmark: — < 10.00%

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 2020/21 result

2020/21 ratio 20.30 mths

The ratio is well above the industry standard of 3 months which indicates that Council has sufficient liquidity to mitigate any unforeseen future events. It is noted that 2020/21 ratio has improved from the previous result.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

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

Email: council@coonambleshire.nsw.gov.au

Officers

Hein Basson
General Manager

Bruce Quarmby
Responsible Accounting Officer

Auditors

Auditor General of NSW

Elected members

Cr. Al Karanouh
Mayor

Councillors

Cr. Paul Wheelhouse (Deputy Mayor)
Cr. Karen Churchill
Cr. Pat Cullen
Cr. Barbara Deans
Cr. Bill Fisher
Cr. Robert Thomas

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 the 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 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- 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 2021, 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).

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Manuel Moncada
Delegate of the Auditor-General for New South Wales

27 October 2021
SYDNEY



Cr Al Karanouh
Mayor
Coonamble Shire Council
PO Box 249
COONAMBLE NSW 2829

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: D2122821/1717

27 October 2021

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2021
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 2021 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 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

Rural fire-fighting equipment not recognised in the financial statements

Council did not record rural fire-fighting equipment in the financial statements.

Rural firefighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between councils and the RFS.

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

INCOME STATEMENT

Operating result

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	6.74	6.52	↑ 3.4
Grants and contributions revenue	13.14	10.49	↑ 25.3
Operating result from continuing operations	4.69	0.30	↑ 1,463
Net operating result before capital grants and contributions	1.73	(2.49)	↑ 170

Council's operating result (\$4.69 million including the effect of depreciation and amortisation expense of \$6.75 million) was \$4.39 million higher than the 2019–20 result. This was mainly due to increased revenue from grants and other revenues.

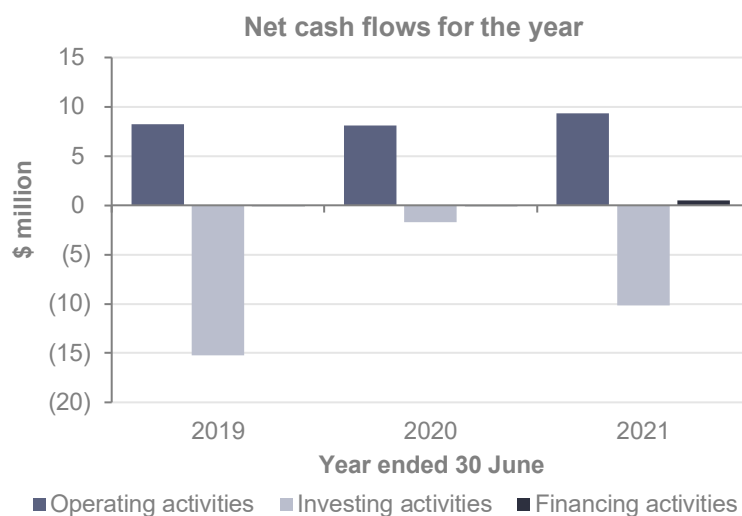
The net operating result before capital grants and contributions (\$1.73 million) was \$4.22 million higher than the 2019–20 result. This was due mostly due to the increased revenue noted above.

Rates and annual charges revenue (\$6.74 million) increased by \$0.22 million (3.4 per cent) in 2020–2021.

Grants and contributions revenue (\$13.14 million) increased by \$2.65 million (25.3 per cent) in 2020–2021 due to the receipt of additional funds for transport, tourism and other projects.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$336,000 to \$13.6 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	26.9	27.0	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants, domestic waste management charges, and water and sewerage funds. Balances are internally restricted due to Council policy or decisions for forward plans including works program.
Restricted cash and investments:			
• External restrictions	10.9	10.5	
• Internal restrictions	13.4	12.9	

Debt

After repaying principal and interest of \$61,000 and taking up new borrowings of \$550,000, total debt as at 30 June 2021 was \$583,000 (2020: \$41,000).

PERFORMANCE

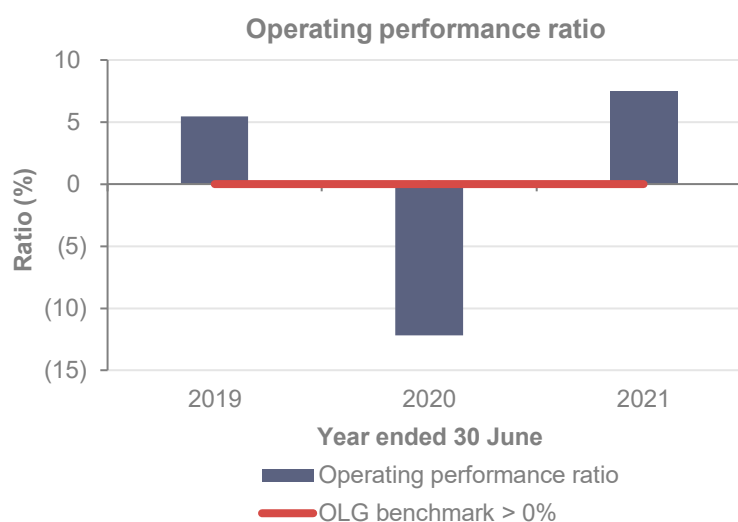
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

Operating performance ratio

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

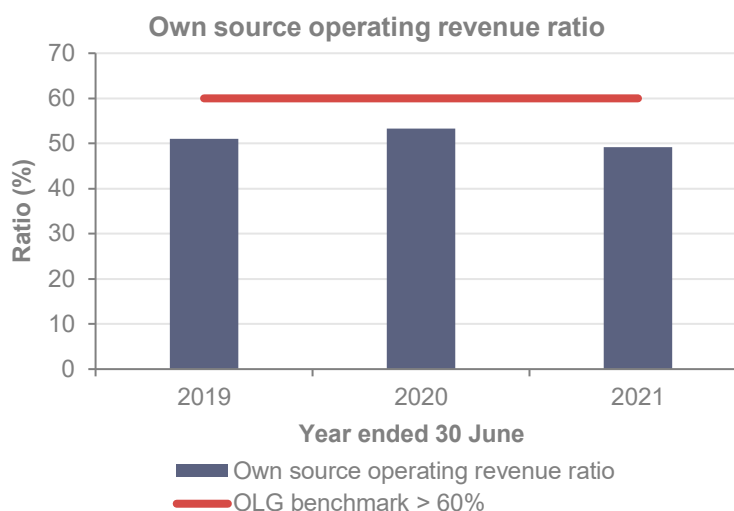
The Council exceeded the OLG benchmark for the current reporting period.



Own source operating revenue ratio

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

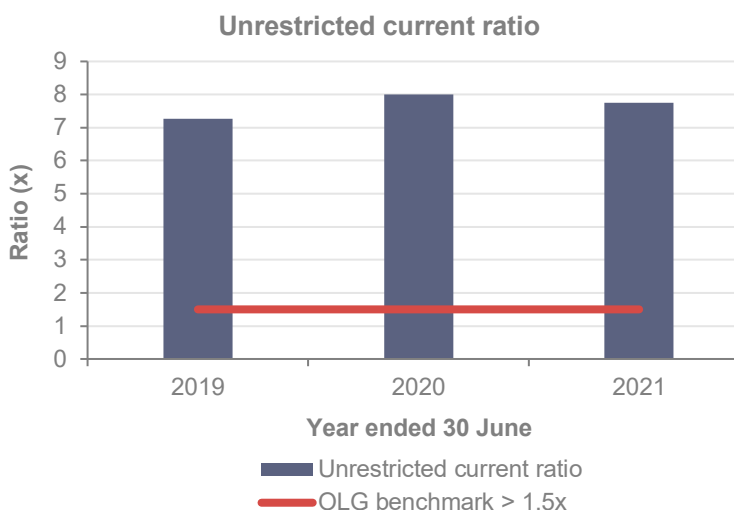
The Council did not meet the OLG benchmark for the current reporting period.



Unrestricted current ratio

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

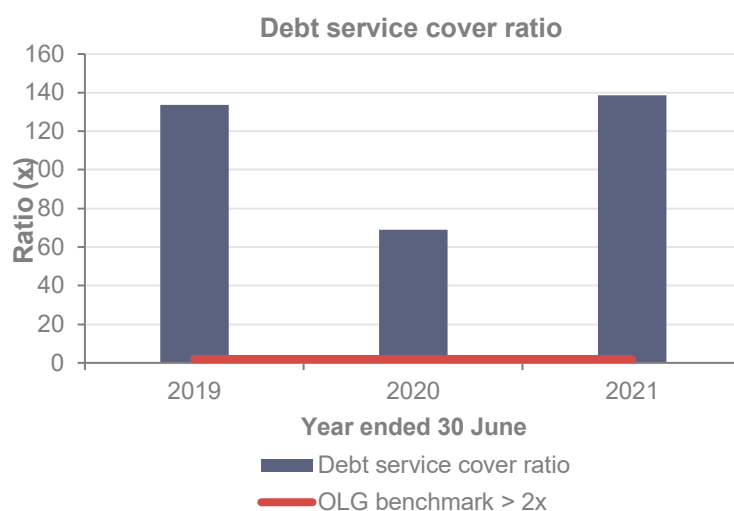
The Council exceeded the OLG benchmark for the current reporting period.



Debt service cover ratio

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

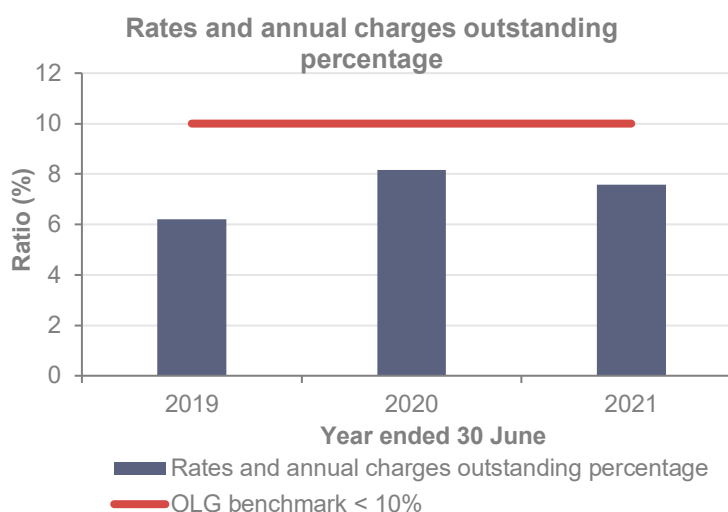
The Council exceeded the OLG benchmark for the current reporting period.



Rates and annual charges outstanding percentage

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

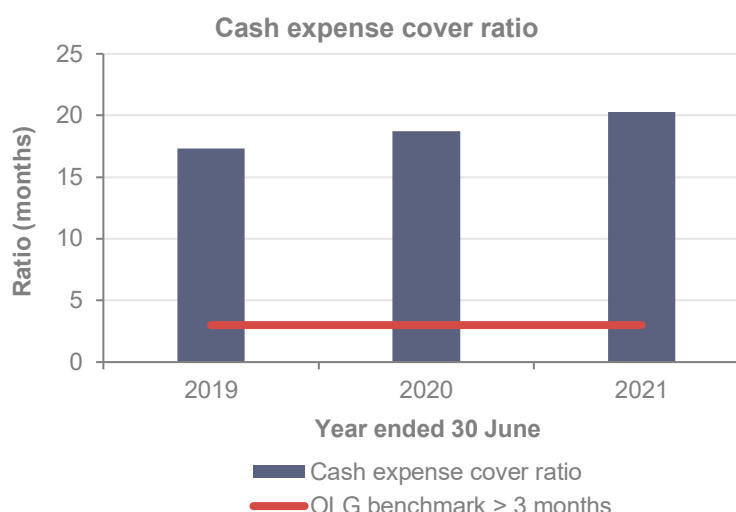
The Council did not meet the OLG benchmark for the current reporting period.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$6.8 million compared \$4.2 million for the prior year
- The level of asset renewals during the year represented 101 percent of the total depreciation expense (\$6.7 million) for the year.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements 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 general purpose financial statements
- staff provided all accounting records and information relevant to the audit.

A handwritten signature in black ink, appearing to be 'Manuel Moncada', written in a cursive style.

Manuel Moncada
Delegate of the Auditor-General for New South Wales

cc: Hein Basson, General Manager
Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment

Coonamble Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Special Purpose Financial Statements

for the year ended 30 June 2021

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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 2021

Statement by Councillors and Management

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

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

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

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

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

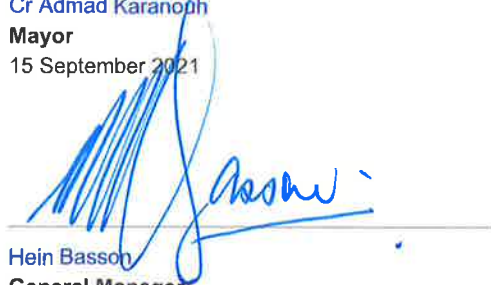
Signed in accordance with a resolution of Council made on 15 September 2021.



Cr Admad Karanovich
Mayor
15 September 2021



Bill Fisher
Councillor
15 September 2021



Hein Basson
General Manager
15 September 2021



Bruce Quarmby
Responsible Accounting Officer
15 September 2021

Coonamble Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
Income from continuing operations		
Access charges	658	594
User charges	680	771
Fees	–	1
Interest	20	60
Grants and contributions provided for non-capital purposes	–	166
Other income	110	19
Total income from continuing operations	1,468	1,611
Expenses from continuing operations		
Employee benefits and on-costs	–	241
Materials and services	658	837
Depreciation, amortisation and impairment	400	388
Water purchase charges	13	13
Loss on sale of assets	12	61
Total expenses from continuing operations	1,083	1,540
Surplus (deficit) from continuing operations before capital amounts	385	71
Surplus (deficit) from continuing operations after capital amounts	385	71
Surplus (deficit) from all operations before tax	385	71
Less: corporate taxation equivalent [based on result before capital]	(100)	(20)
Surplus (deficit) after tax	285	51
Plus accumulated surplus	14,185	14,114
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	100	20
Closing accumulated surplus	14,570	14,185
Return on capital %	2.1%	0.4%
Subsidy from Council	–	89
Calculation of dividend payable:		
Surplus (deficit) after tax	285	51
Surplus for dividend calculation purposes	285	51
Potential dividend calculated from surplus	142	26

Coonamble Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
Income from continuing operations		
Access charges	711	684
User charges	118	119
Interest	24	77
Grants and contributions provided for non-capital purposes	164	21
Other income	4	4
Total income from continuing operations	1,021	905
Expenses from continuing operations		
Employee benefits and on-costs	–	217
Materials and services	779	364
Depreciation, amortisation and impairment	336	309
Loss on sale of assets	16	10
Other expenses	–	11
Total expenses from continuing operations	1,131	911
Surplus (deficit) from continuing operations before capital amounts	(110)	(6)
Surplus (deficit) from continuing operations after capital amounts	(110)	(6)
Surplus (deficit) from all operations before tax	(110)	(6)
Surplus (deficit) after tax	(110)	(6)
Plus accumulated surplus	12,492	12,498
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	12,382	12,492
Return on capital %	(0.8)%	0.0%
Subsidy from Council	312	119
Calculation of dividend payable:		
Surplus (deficit) after tax	(110)	(6)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Coonamble Shire Council

Income Statement of Quarry

for the year ended 30 June 2021

	2021 Category 2 \$ '000	2020 Category 2 \$ '000
Income from continuing operations		
User charges	2,472	1,813
Other income	–	330
Total income from continuing operations	2,472	2,143
Expenses from continuing operations		
Employee benefits and on-costs	403	329
Materials and services	1,035	1,032
Depreciation, amortisation and impairment	241	231
Total expenses from continuing operations	1,679	1,592
Surplus (deficit) from continuing operations before capital amounts	793	551
Surplus (deficit) from continuing operations after capital amounts	793	551
Surplus (deficit) from all operations before tax	793	551
Less: corporate taxation equivalent [based on result before capital]	(206)	(152)
Surplus (deficit) after tax	587	399
Plus accumulated surplus	6,810	6,259
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	206	152
Closing accumulated surplus	7,603	6,810
Return on capital %	59.5%	36.6%

Coonamble Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	525	210
Investments	2,623	2,530
Receivables	457	447
Total current assets	3,605	3,187
Non-current assets		
Receivables	124	115
Infrastructure, property, plant and equipment	18,280	18,140
Total non-current assets	18,404	18,255
Total assets	22,009	21,442
LIABILITIES		
Current liabilities		
Payables	48	29
Income received in advance	60	64
Total current liabilities	108	93
Total liabilities	108	93
Net assets	21,901	21,349
EQUITY		
Accumulated surplus	14,570	14,185
Revaluation reserves	7,331	7,164
Total equity	21,901	21,349

Coonamble Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	344	1,522
Investments	4,331	4,131
Receivables	380	181
Total current assets	5,055	5,834
Non-current assets		
Infrastructure, property, plant and equipment	13,554	12,845
Total non-current assets	13,554	12,845
Total assets	18,609	18,679
LIABILITIES		
Current liabilities		
Payables	19	103
Total current liabilities	19	103
Total liabilities	19	103
Net assets	18,590	18,576
EQUITY		
Accumulated surplus	12,382	12,492
Revaluation reserves	6,208	6,084
Total equity	18,590	18,576

Coonamble Shire Council

Statement of Financial Position of Quarry

as at 30 June 2021

	2021 Category 2 \$ '000	2020 Category 2 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	5,518	4,525
Inventories	587	660
Receivables	166	164
Total current assets	6,271	5,349
Non-current assets		
Infrastructure, property, plant and equipment	1,332	1,504
Total non-current assets	1,332	1,504
Total assets	7,603	6,853
LIABILITIES		
Current liabilities		
Payables	–	43
Total current liabilities	–	43
Total liabilities	–	43
Net assets	7,603	6,810
EQUITY		
Accumulated surplus	7,603	6,810
Total equity	7,603	6,810

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

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 – Significant Accounting Policies (continued)

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

Notional rate applied (%)

Corporate income tax rate – **26%**

Land tax – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$850,000.

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the DoI – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 26%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 26% 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 – Significant Accounting Policies (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 1.49% at 30/6/21.

(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 Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Coonamble Shire Council

To the Councillors of the 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 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply Business Activity
- Sewerage Business Activity
- 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 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Manuel Moncada', with a stylized flourish at the end.

Manuel Moncada

Delegate of the Auditor-General for New South Wales

27 October 2021
SYDNEY

Coonamble Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



Coonamble Shire Council

Special Schedules

for the year ended 30 June 2021

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2021	7

Coonamble Shire Council

Permissible income for general rates

	Notes	Calculation 2020/21 \$ '000	Calculation 2021/22 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	4,836	4,982
Plus or minus adjustments ²	b	(1)	(7)
Notional general income	c = a + b	4,835	4,975
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	126	100
Sub-total	k = (c + g + h + i + j)	4,961	5,075
Plus (or minus) last year's carry forward total	l	7	(13)
Sub-total	n = (l + m)	7	(13)
Total permissible income	o = k + n	4,968	5,062
Less notional general income yield	p	4,982	5,002
Catch-up or (excess) result	q = o - p	(14)	59
Plus income lost due to valuation objections claimed ³	r	—	(1)
Less unused catch-up ⁴	s	1	—
Carry forward to next year ⁵	t = q + r + s	(13)	58

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.
- (3) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (4) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (5) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

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 2022.

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 2020–21 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 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 2021'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Manuel Moncada', with a stylized flourish at the end.

Manuel Moncada

Delegate of the Auditor-General for New South Wales

27 October 2021
SYDNEY

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	1,374	2,336	295	127	21,139	32,798	18.4%	32.0%	49.0%	0.6%	0.0%
	Sub-total	1,374	2,336	295	127	21,139	32,798	18.4%	32.0%	49.0%	0.6%	0.0%
Other structures	Other structures	945	1,437	102	116	13,468	20,349	8.0%	20.8%	37.5%	33.7%	0.0%
	Sub-total	945	1,437	102	116	13,468	20,349	8.0%	20.8%	37.5%	33.7%	0.0%
Roads	Roads	7,207	15,293	1,490	1,963	181,669	249,136	23.9%	50.7%	17.1%	8.3%	0.0%
	Bridges	—	—	25	—	21,970	25,901	46.8%	53.2%	0.0%	0.0%	0.0%
	Footpaths	5	48	90	88	1,309	1,814	76.7%	21.4%	1.9%	0.0%	0.0%
	Bulk earthworks	—	—	5	2	8,503	8,503	46.7%	29.5%	21.0%	2.5%	0.3%
	Sub-total	7,212	15,341	1,610	2,053	213,451	285,354	27.0%	50.1%	15.6%	7.3%	0.0%
Water supply network	Water supply network	220	440	260	355	18,280	26,628	25.0%	15.0%	50.0%	10.0%	0.0%
	Sub-total	220	440	260	355	18,280	26,628	25.0%	15.0%	50.0%	10.0%	0.0%
Sewerage network	Sewerage network	160	320	482	281	13,553	29,097	25.0%	15.0%	50.0%	10.0%	0.0%
	Sub-total	160	320	482	281	13,553	29,097	25.0%	15.0%	50.0%	10.0%	0.0%
Stormwater drainage	Stormwater drainage	8	145	3	3	7,423	12,013	0.0%	0.0%	0.0%	0.0%	100.0%
	Sub-total	8	145	3	3	7,423	12,013	0.0%	0.0%	0.0%	0.0%	100.0%
Total – all assets		9,919	20,019	2,752	2,935	287,314	406,239	24.3%	40.9%	23.6%	8.3%	3.0%

^(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)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2021	Indicator 2021	Indicators 20202019		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	7,516	141.04%	50.61%	172.25%	>= 100.00%
Depreciation, amortisation and impairment	5,329				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	9,919	3.41%	2.83%	2.77%	< 2.00%
Net carrying amount of infrastructure assets	290,646				
Asset maintenance ratio					
Actual asset maintenance	2,935	106.65%	149.31%	124.40%	> 100.00%
Required asset maintenance	2,752				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	20,019	4.93%	3.87%	2.03%	
Gross replacement cost	406,239				

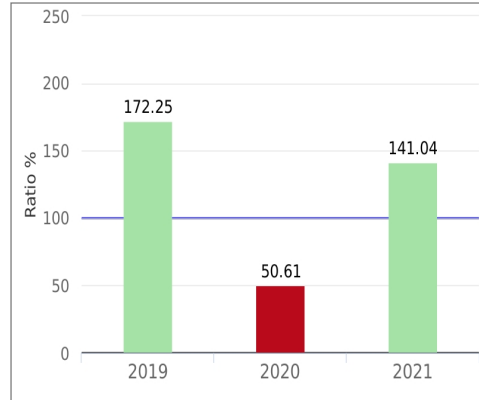
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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 2021

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

20/21 ratio 141.04%

Council has sufficiently funded the renewal of its infrastructure greater than that of the rate of the depreciation being incurred.

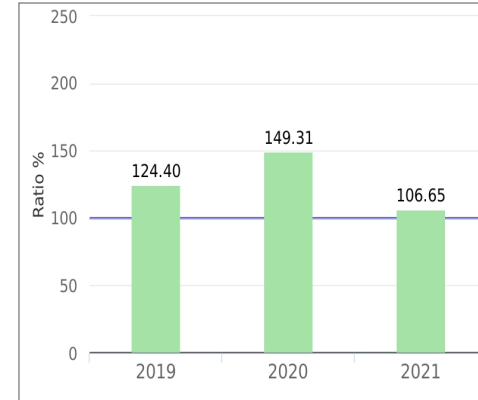
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

20/21 ratio 106.65%

Council continues to sufficiently fund the maintenance of its assets ensuring assets conditions are maintained in a satisfactory condition.

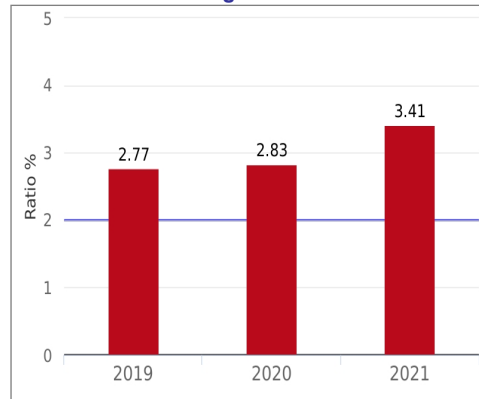
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

20/21 ratio 3.41%

Council's Infrastructure backlog ratio has increased slightly from the 2020 result. During the 2020/21 year Council will review its building and infrastructure renewals program to work towards bringing this ratio under the agreed benchmark.

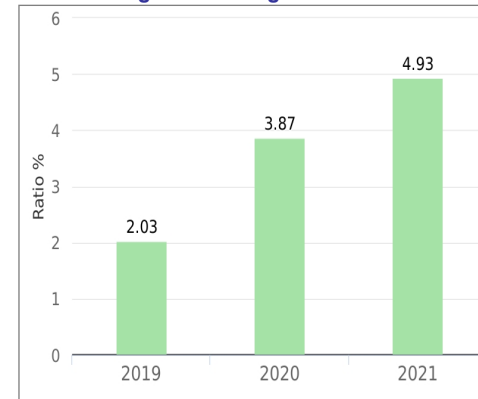
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

20/21 ratio 4.93%

Due to the communities expectation of higher levels of service from Council assets that this ratio is indeed higher than Councils infrastructure backlog ratio. During the 2021/22 year Council will review its building and infrastructure renewals program to work towards improving this ratio.

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	142.24%	49.33%	96.25%	85.05%	177.98%	26.54%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	3.69%	3.03%	1.20%	1.21%	1.18%	1.25%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	114.38%	135.79%	136.54%	197.69%	58.30%	217.12%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	5.49%	4.10%	1.65%	1.69%	1.10%	1.13%	
Gross replacement cost							

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

DELIVERY PROGRAM AND OPERATIONAL PLAN 2020-2021 REVIEW

A Year in Review



WHAT IS THE DELIVERY PROGRAM?

A council must have a program (its delivery program) detailing the principal activities to be undertaken by the council to implement the strategies established by the community strategic plan within the resources available under the resourcing strategy.

**DELIVERY PROGRAM - A YEAR IN
REVIEW INCLUDING
JANUARY 2021 TO JUNE 2021
UPDATES**

By Coonamble Shire Council

INTRODUCTION

DELIVERY PROGRAM AND OPERATIONAL PLAN REVIEW



STRUCTURE

- 1 - Overview
- 2 - Highlights
- 3 - Snapshot
- 4 - Review

DELIVERY PROGRAM OVERVIEW

By Coonamble Shire Council

A council must have a program (its delivery program) detailing the principal activities to be undertaken by the council to implement the strategies established by the community strategic plan within the resources available under the resourcing strategy.

Coonamble Shire Council must establish a new delivery program after each ordinary election of councillors to cover the principal activities of the council for the 4-year period commencing on 1 July following the election.

The General Manager must ensure that regular progress reports are provided to the council reporting as to its progress with respect to the principal activities detailed in its delivery program. Progress reports must be provided at least every 6 months.



INTRODUCTION: HIGHLIGHTS

DELIVERY PROGRAM AND OPERATIONAL PLAN REVIEW



HIGHLIGHTS: 1 JANUARY 2021 TO 30 JUNE 2021

By Coonamble Shire Council

Council is currently pursuing the finalisation and execution of 26 different projects totalling in the order of \$5 million. Priorities that have been successfully pursued include the following projects:

1. Completion of a Coonamble Shire Masterplan, including a new Visitor Information Center, CBD public toilets, and pursuing detailed design plans for the Main Street upgrade.
2. Pursuing the development of unique designs and fabrication of town and village entrance signs with local artists and fabricators that will visually depict a scenario with visitors when entering our towns and village that they have arrived at a distinctive (and somewhat quirky) destination in its own right.
3. Implementing the strategies and action steps of Councils adopted Economic Development Strategy, including the development of an appropriate tourism strategy and plan for the Coonamble LGA.
4. Upgrade of the Coonamble Sporting Oval with lighting that allows for night games to be played, and other upgrades to the cricket pitch and playing surface.

INTRODUCTION: HIGHLIGHTS

DELIVERY PROGRAM AND OPERATIONAL PLAN REVIEW



HIGHLIGHTS: 1 JANUARY 2021 TO 30 JUNE 2021

By Coonamble Shire Council

5. The ongoing upgrade of the Coonamble Riverside Caravan Park, in close collaboration with the new lessees Belgravia Leisure Pty Ltd.
6. Ongoing upgrades at the Warrena Weir to make for an attractive local recreational facility.
7. Pursuing the detail business case investigation in relation to the establishment of a potential Artesian Bathing Experience facility and applying for relevant grant funding opportunities in this regard.
8. The establishment of a skate bowl at Macdonald Park, and further investigating the appropriate maintenance and upgrade of the Coonamble Swimming Complex and providing for adequate parking to facilitate regional and area wide swimming carnivals.
9. Pursuing the detailed designs soil condition testing, environmental impact studies, alignment and completion of the Roads Project Proposal Report (RPPR) to enable this project to go out to tender for the \$22.9 million received from the Federal Government (which monies are being administered by the NSW Government) to be expended - opening up direct access for the Coonamble LGA to the well-established Warrumbungle National Park visitor economy, and improved freight and visitor connectivity to the Newell Highway through Tooraweenah.
10. The implementation of a Roads Committee with community and road user membership that facilitates improved communication and understanding around the limitations and restrictions that Council has, but also providing for an avenue to pursue the gradual upgrade and improvement of Council's rural local road network to ensure appropriate connectivity for local producers to get their products to market.

INTRODUCTION: SNAPSHOT

DELIVERY PROGRAM AND OPERATIONAL PLAN REVIEW



SNAPSHOT

By Coonamble Shire Council

Coonamble Shire Council adopted its first suite of documents within the Integrated Planning Framework in 2012. Overarching this suite of interrelated plans is the Community Strategic Plan 2032 which identifies the aspirations of the community.

Council's Delivery Program outlines activities that Council will undertake in order to deliver its part of the Coonamble Shire Strategic Plan. At the beginning of each year, Council prepares an Operational Plan which outlines the actions Council will undertake to work towards achieving the outcomes in the four-year Delivery Program.

Under s. 404 of the Local Government Act 1993, the General Manager must ensure that regular progress reports are provided to the council reporting as to its progress with respect to the principal activities detailed in its delivery program. Progress reports must be provided at least every six months.

INTRODUCTION: SNAPSHOT

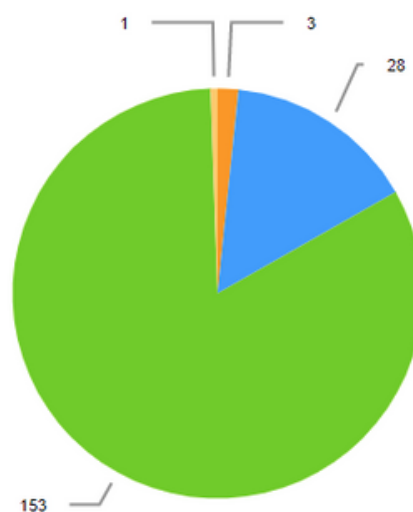
DELIVERY PROGRAM AND OPERATIONAL PLAN
REVIEW

ACTION STATUS SNAPSHOT AS OF 30 JUNE 2021

By Coonamble Shire Council

Total Actions: 185

153 - Completed
28 - Progressing
1 - Not Due to Start
3 - Not Progressing



This report outlines the Delivery Program Progress and includes the operational plan actions that link to the Delivery Program. The Annual comment considers the progress of the financial year and the works carried out between 1 January 2021 to 30 June 2021.

Coonamble Shire Council provided a progress update of the 1 July 2020 to 31 December 2020 period and this document is available on Council's Website.








Coonamble Shire Council Delivery Program and Operational Plan Review 2020-2021 As of 30 June 2021

Theme 1: Our People


Our community is connected across geographic, interest, cultural and social groups


Leverage online technologies to improve virtual connections

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P1.1.1 Continue to improve the quality of Coonamble Shire Website.	Website includes appropriate images and language.	Ensure that all images of seniors, people with a disability and youth are positive and language is appropriate.	Bruce Quarmby	100%	As of 30 June 2021 - Website continues to be monitored weekly to ensure content appropriateness.	
P1.1.1 Continue to improve the quality of Coonamble Shire Website.	Options for effective live streaming are identified.	Investigate technologies for live streaming Council meetings.	Bruce Quarmby	100%	As of 30 June 2021 - Council meetings continue to be live streamed	
P1.1.1 Continue to improve the quality of Coonamble Shire Website.	Website includes appropriate images and language.	Maintain a Positive Ageing presence on the Council website that includes information on local initiatives,	Noreen Vu	100%	As of 30 June 2021, a Positive Ageing page has been created on Council's website. Maintenance is ongoing. http://www.coonambleshire.nsw.gov.au/Community/positive-ageing	




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
		and links to key aged care websites.				
P1.1.1 Continue to improve the quality of Coonamble Shire Website.	Continued high use of IT resources.	Promote library as a community internet access point. Promote Town WiFi hot spot.	Bruce Quarmby	100%	As of 30 June 2021 - Promotion and support of these Council services are ongoing.	
P1.1.1 Continue to improve the quality of Coonamble Shire Website.	Webpage developed, kept current and relevant.	Review of website design and layout. Review links to community group sites to ensure information is current.	Bruce Quarmby	60%	As of 30 June 2021 - Council is currently in the process of developing a new website design and layout with a new website to be implemented in the 2021/22 financial year.	


Increase the representation of Aboriginal people in community roles including local Council

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P1.2.1. Utilise Local Government Week to raise awareness of the role and function of Council	Information disseminated during Local Government Week (August)	Conduct community awareness campaign during Local Government Week August 2018.	Pip Goldsmith	100%	Council communication channels were utilised to provide information about Local Government Week.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P1.2.2. Provide appropriate opportunities for Aboriginal people to participate in Council's community planning	Aboriginal people are involved in community planning	Regularly attend CWP's, provide information and gain feedback. Utilise NAIDOC and other specific events for consultation activities.	Noreen Vu	100%	As of 30 June 2021 - No Community Working Group meetings occurred during this reporting period. NAIDOC week was acknowledged on Council's social media platforms and Community Connect newsletter. The Community Day was postponed due to COVID-19 restrictions. Council engaged Blackfit Fitness to undertake a Bush Tucker program to celebrate NAIDOC week during the June/July school holidays.	



Leverage the skills and knowledge in our community to promote social interaction and facilitate knowledge sharing




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P1.3.1. Support activities/projects that increase community participation and connection	Disability Access Award presented at local business awards ceremony.	Ensure Disability Access specific award to be included in local business awards.	Pip Goldsmith	50%	Council actively supported the Coonamble Chamber of Commerce to host the 2021 local business awards. An award specific to Disability Access was not included among the categories. Future inclusion of such an award is to be determined in partnership with the Coonamble Chamber of Commerce.	
P1.3.1. Support activities/projects that increase community participation and connection	Number and quality of activities/projects supported	Collaborate with Government, non-Government organisations and community in facilitation of activities that build social capital.	Noreen Vu	100%	As of 30 June 2021 - Community events and activities facilitated in partnership with local community service organisations were participated and promoted by Council. Council continued to actively participate in the Interagency meetings and Together Partnership Group. Council was part of the NAIDOC Week Community Day working group - despite the cancellation worked together with other agencies to develop a program that will be utilised in the new financial year.	
P1.3.2. Maintain local business database. Distribute relevant information to local businesses.	Local Business Directory is updated, distributed. Website	Maintain website business database.	Hein Basson	100%	A categorised database of local businesses is regularly maintained and published on Council's website.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
	business listing updated.					
P1.3.3. Provide Community Development Workers to facilitate community building.	Community Development staff engaged. Packs are compiled and distributed in partnership with stakeholders	Co ordinate appropriate Community Development Worker recruitment, as required.	Amanda Nixon	100%	As of 30 June 2021 - Community Services staff recruited for during the year, including casual Youth Workers and Community Services Coordinator.	




Develop and grow the community's sense of shared responsibility





Encourage an inclusive, active community where people look out for each other


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P2.1.1. Utilise Safer by Design principles in public space planning	Safer by Design principles incorporated into public space development	Incorporate Safer by Design principles into any public space development including parks, walkways, car parks.	Bruce Quarmby	100%	As of 30 June 2021 - Skillman's Lane Public Toilets are nearing completion and will be fully commissioned in the next financial year. The Visitor Information Centre is nearing completion and will be operational in the next financial year.	
P2.1.2. Work with Police and communities to target crime hot spots	Crime projects reflect community & Police knowledge/experience	Participate in Community Policing meetings.	Noreen Vu	100%	As of 30 June 2021 - Policing actively participated and engaged with Council and at the interagency level. Direct communication between Council and Police providing active engagement and consultation between the two services continues. The NSW Police Aboriginal Community Liaison Officer has been filled and engaging with the community.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P2.1.3. Support activities that promote community involvement in neighbourhood safety.	Crime and Justice Action Group supported.	Support Coonamble Alcohol and Drug Initiative Crime and Justice Action Group activities.	Noreen Vu	100%	As of 30 June 2021- Support and participation provided as requested.	
P2.1.4. Provide Crime Prevention information.	Timely and relevant information published on Council website.	Maintain information on Council website.	Noreen Vu	100%	As of 30 June 2021 - Crime prevention information maintained on Council's website.	
P2.1.4. Provide Crime Prevention information.	Home safety campaign conducted during Seniors Week.	Conduct home safety campaign during Seniors Week.	Noreen Vu	100%	As of 30 June 2021 - This year's Senior's Week was centred around "In our Nature".	

Develop and grow the community's sense of shared responsibility


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P2.2.1. Work with partners to develop programs that assist women and children to escape from family violence and men to address family violence	White Ribbon Campaign supported.	Collaborate with Coonamble Domestic Violence Committee to raise awareness of Family Violence	Noreen Vu	100%	As of 30 June 2021 - Council is an active member of the DV Collective Committee and attending meetings and participating in awareness campaigns.	
P2.2.2. Work with community groups to develop local solutions to drug and alcohol related issues.	CADI Action Groups supported.	Support Coonamble Alcohol and Drug Initiative.	Noreen Vu	100%	As of 30 June 2021 - Local Drug and Alcohol workers continue to accept referrals and are supported in their roles.	
P2.2.3. Work with partners to develop strategies to	Interests of seniors considered in	Ensure seniors interests are considered when	Bruce Quarmby	100%	As of 30 June 2021 - Alcohol free zones have been extended. Through the utilisation of a grant funding opportunity, Council is in the process of	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
minimise crime and anti-social behaviour in the community.	Council reviews.	reviewing the effectiveness of safety camera and alcohol free zones.			installing CCTV cameras at the Warrena Weir Reserve, with the works planned to be completed in the first half of the 2021/22 financial year.	
P2.2.3. Work with partners to develop strategies to minimise crime and anti-social behaviour in the community.	Street lighting effective.	Ensure street lighting (particularly within the vicinity of aged accommodation facilities) meets the needs of seniors.	Bruce Quarmby	100%	As of 30 June 2021 - Essential Energy has completed the planned roll out of the LED upgrades to the street lighting within the Coonamble Shire. Since the completion of the rollout, Council has continued to liaise with representatives from Essential Energy and the NSW Police force to identify any problematic areas.	
P2.2.3. Work with partners to develop strategies to minimise crime and anti-social behaviour in the community.	CADI Action Groups supported	Contribute to stakeholder initiatives where appropriate, support Coonamble Alcohol and Drug Initiatives (CADI).	Noreen Vu	100%	As of 30 June 2021 - Council community service staff continues to support services through interagency meetings, providing information and engaging with service providers for continuous improvement.	
P2.2.4. Control straying animals.	Increased enforcement. Less complaints. Less impounded animals. Number of rehoused animals.	Continue community education campaign. Continue de-sexing program. Utilise rescue programs to rehouse animals where appropriate.	Environmental Services	100%	As of 30 June 2021 - De-sexing program, education of registration and micro-chipping continued during the reporting period. Council participate in the animal rehoming program. Council issued 582 letters in the last financial year in relation to companion animals to encourage people to microchip and register their dogs as well as other requirements under the Companion Animals Act 1998.	
P2.2.5. Liaise with local Police and State Government to increase Police presence.	All lobbying opportunities pursued.	Work with the new Local Area Command to ensure Policing activity is adequate.	Hein Basson	100%	The Mayor and General Manager meet on a regular basis with the Regional Inspector, currently Inspector Russell McArthur, who confirmed that the increased numbers and police presence at the Coonamble Police Station have a positive effect on crime within the area. A	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
					dedicated liaison position for youth had been vacant for a period of time, but a new person has been appointed and should contribute to paying positive dividends into the future.	
P2.2.6. Provide Crime Prevention information	Timely and relevant information published on Council website.	Maintain information on Council website.	Noreen Vu	100%	As of 30 June 2021 - Crime prevention information maintained on Council's website.	



A range of services supports our community to lead healthy Lifestyles



P3.6 Improve access to rehabilitation support for people with drug and alcohol addictions

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.6.1 Work with relevant organisations to improve community member access to appropriate drug and alcohol rehabilitation.	Access to relevant drug and alcohol rehabilitation.	Continue to support the Coonamble Drug and Alcohol Initiative in developing innovative approaches to accessing drug and alcohol rehabilitation.	Noreen Vu	100%	As of 30 June 2021 - Service providers operated in a COVID-19 environment with interagency moving to an online platform to support initiatives and meeting face to face where possible.	


Support and promote healthy lifestyles

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.1.1. Advocate, support and raise awareness of programs that		Advocate, support and raise awareness of programs that	Noreen Vu	100%	As of 30 June 2021 - Council continues to support the Coonamble Together Partnership, Coonamble and Gulargambone Interagencies, Youth Interagency, Coonamble Women's Shed and other	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
promote the physical and mental health and well-being of community members.		promote the physical and mental health and well-being of community members.			service providers in their activities and programs. After school programs operated by Council in Gulargambone and Quambone re-commenced following COVID-19 cancellations in Term 2 of 2021. School Holiday Programs in a COVID-19 safe environment saw youths attend programs in Coonamble, Gulargambone and Quambone in the January 2021, April 2021 and June/July 2021 school holidays. The January and April Holiday Programs saw 836 participants. Support of White Ribbon and other domestic violence campaigns and mental health programs promoted through community development activities. Events hosted/supported: Christmas Street Party and International Day of People with Disability.	
P3.1.1. Advocate, support and raise awareness of programs that promote the physical and mental health and well-being of community members.		Maintain and promote a healthy ageing and lifestyle resource library for seniors.	Noreen Vu	100%	As of 30 June 2021 - Healthy ageing and lifestyle resource have been established at the Coonamble Library. The Library hosts a seniors craft group now meet again after COVID-19 restrictions were lifted in November 2020 to have a yarn around a table. The Library started to offer on the first Tuesdays of the month a Seniors movie with free morning tea.	
P3.1.1. Advocate, support and raise awareness of programs that promote the physical and mental health and well-being of community members.	Beyond Blue & Black Dog programs promoted. Number and quality of programs supported.	Promote Beyond Blue program through Youth Week. Promote Black Dog Institute through Coonamble & Gulargambone Libraries. Partner with local agencies in	Noreen Vu	100%	As of 30 June 2021 - Black Dog: Agreement no longer in place with NSW Libraries. The Library now offers Books on Prescription - that assist people in managing their well-being. Council continues to engage with interagency and service providers in developing community activities within Council's resources.	




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
		community development activities within Council's resources.				
P3.1.2. Inspection of Food premises.	Compliance with Food Standards & Food Authority	Carry out annual food premises inspections and food handling education program.	Environmental Services	100%	As of 30 June 2021 - Food premises inspections have been completed for this reporting period.	
P3.1.3. Maintain and enhance age appropriate play areas that meet the needs of ages 0-5 and 6-12 years.	Improved play spaces for children.	Maintain playground equipment for ages 0-5 years and 6-12 years.	Bruce Quarmby	100%	As of 30 June 2021 - Inspection of playground equipment is ongoing and maintenance to equipment is carried as required.	


Improve access to medical and specialist services

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.2.1. Continue to advocate for appropriate medical services.	Medical & Dental service accommodation available.	Assist in the provision of accommodation for medical and dental practitioners.	Bruce Quarmby	100%	As of 30 June 2021 - Ongoing subsidised accommodation has been provided.	


Improve access to services for disengaged community members.

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.3.1. Support appropriate community development activities	Grants information available on Website. Number and	Provide community assistance through Community	Noreen Vu	100%	As of 30 June 2021 - Council continues to provide support to agencies/organisations to build community capacity, including Coonamble Together Partnership Group, Coonamble Interagency and Coonamble Women's Shed.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
undertaken by a range of organisations and provide assistance with project development, governance, grant writing, community building and group facilitation.	quality of initiatives developed.	Services Unit. Assist local community service agencies with Community Development capacity building.				
P3.3.2. Build community capacity around inclusion of people from all cultural, social and ability groups.	Seating provision reviewed by Council and reported to community.	Review seating provision in Coonamble main street.	Bruce Quarmby	75%	As of 30 June 2021 - Council has engaged the services of consultants to provide Council with a detailed design of the Coonamble CBD with a view to revitalising the precinct. At the June 2021 Council meeting, a report was tabled providing Council with a number of concept options developed by the consultants. Utilising the feedback provided by Council, staff will continue to work with the consultants to further develop the detailed design plans.	
P3.3.2. Build community capacity around inclusion of people from all cultural, social and ability groups.	Appropriate support provided	Source funding for additional accessible public toilets.	Bruce Quarmby	100%	As of 30 June 2021 - The installation of the new public toilet block in the Coonamble CBD is nearing completion, with works planned to be completed within the first half the 2021/22 financial year. Council, through the assistance of funding from the Local Roads and Community Infrastructure program, has placed an order for the purchase of a new toilet block that will be installed at the Quambone Park.	
	Appropriate support provided.					
	Increased number of accessible toilets throughout the Shire					
P3.3.2. Build community capacity around inclusion of people from all		Supporting ageing and disability services in the	Noreen Vu	100%	As of 30 June 2021 - Housebound book program operating, ongoing support of services through interagency meetings in both Coonamble and	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
cultural, social and ability groups.		changing climate of the National disability Insurance Scheme			Gulargambone and the Coonamble Together Partnership. Regular update provided by NDIS.	
P3.3.2. Build community capacity around inclusion of people from all cultural, social and ability groups.	Access issues identified and addressed.	Activities and events managed by Council are accessible by all groups.	Noreen Vu	100%	As of 30 June 2021 - With the easing of COVID-19 restrictions, Council successfully supported the delivery of the Street Christmas Party. Council also organised Cuisine on Castlereagh and continues to plan activities for 2021.	

Increase the community's involvement in sporting activities

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.4.1. Ensure parks and gardens and sportsgrounds are maintained to an acceptable standard.	High standard of facility presentation.	Improve irrigation system at Coonamble Sportsground and Smith Park to ensure ground coverage.	Bruce Quarmby	100%	The original scope of works were completed during the 2019/20 financial year. During the year the need for additional improvements were identified, these works will be carried out as part of the Coonamble Sportsground playing field upgrades due to be carried out in the first half of the 2021/22 financial year.	




Increase capacity for organisations to attract and retain volunteers



DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.5.1. Provide volunteer related information to local organisations.	Comprehensive volunteer process developed. Annual campaign conducted.	Acknowledge local volunteers.	Amanda Nixon	100%	As of 30 June 2021 - Volunteer policy and comprehensive volunteer process developed and approved. Volunteer campaign and promotion activities undertaken resulting in an increase in volunteers and volunteering opportunities.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P3.5.1. Provide volunteer related information to local organisations.	Information posted on Council's website.	Provide links, grants information and supporting information to community and sporting organisations.	Pip Goldsmith	100%	Relevant information about grants and funding opportunities is available on Council's website, delivered via regular e-newsletters to subscribers and included in Council's monthly newsletter delivered to all residential addresses.	



Our community respects and encourages the diversity of culture, ability and ages of our population





Increase opportunities for our community to celebrate together

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.1.1. Support activities that promote cultural awareness and diversity in ability and age.	Number and quality of programs supported.	Support intergenerational programs that promote the benefits of age and maturity.	Noreen Vu	100%	As of 30 June 2021 - Council continued to operate a fortnightly housebound book delivery service during reporting period. Due to COVID-19 restrictions programs were not able to be delivered in a face-to-face format.	
P4.1.1. Support activities that promote cultural awareness and diversity in ability and age.	Facilitation or collaboration of activities/events. Evaluation in accordance with activity outcomes.	Participation in Youth Week, Children's Week, Harmony Day, Senior's Week, International Day of People with a Disability & NAIDOC.	Noreen Vu	100%	As of 30 June 2021 - Council celebrated Youth Week, Senior's Week and NAIDOC Week through face to face functions and activities. Youth Week consisted of a skateboarding workshop and open air cinema which was well attended with almost 200 people. NAIDOC Week include a Bush Tucker school holiday activity with Blackfit Fitness. The Seniors Week Luncheon was provided with a Mexican fiesta theme and was attended by close to 100 people.	
P4.1.2. Continue to facilitate Australia Day activities.	Australia Day celebration facilitated in accordance with Event Plan.	Host Annual Australia Day event.	Pip Goldsmith	100%	Australia Day celebrations and community activities in Coonamble and Gulargambone were undertaken successfully.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
	Participant satisfaction.					
P4.1.3 Facilitate and support appropriate child and youth activities	Activities facilitated effectively and efficiently.	Provide after school activities at Quambone.	Noreen Vu	100%	As of 30 June 2021 - The Quambone After School activities recommenced in Term 2 of 2021 with a free service being provided two days a week including afternoon tea.	
P4.1.3 Facilitate and support appropriate child and youth activities	Programs facilitated effectively and efficiently.	Provide after school and holiday activities at Coonamble and Gulargambone.	Noreen Vu	100%	As of 30 June 2021 - After school activities recommenced in Gulargambone in Term 2 of 2021, and school holiday programs were delivered once restrictions eased. The January and April School Holidays 2021 saw 836 participants.	

Improve interaction across social cultural and age groups



DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.2.1. Provide strategic early intervention community development programs for children, young people and vulnerable community members.	Facilitation of Youth Council in accordance with Terms of Reference. Number and quality of activities supported.	Facilitate Youth Council. Seek funding opportunities that align with Council's Child & Youth Development policy.	Noreen Vu	100%	As of 30 June 2021 - Council was successful in a grant funding from the Stronger Country Communities Fund for a Youth Council.	
P4.2.2. Carry out actions contained in Coonamble Shire Positive Aging Strategy	Additional parking spaces provided.	Review Accessible Parking spaces at key Council recreational facilities.	Bruce Quarmby	100%	As of 30 June 2021 - The review of accessible parking spaces occurs when any upgrades and improvements occur for key recreational facilities and will be addressed on an as needs basis. Currently parking at Council's recreational areas are compliant with the guidelines.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.2.2. Carry out actions contained in Coonamble Shire Positive Aging Strategy	Council's communication mechanisms comply with accessibility standards.	Review Council's current communications mechanisms to ensure compliance with accessibility standards.	Bruce Quarmby	100%	As of 30 June 2021 - The review of Council mechanisms has been completed, with new procedures implemented. The Coonamble Shire Community Connect continues to act as an important mechanism for the distribution of information to the wider community.	
P4.2.4. Implementation principles of multiculturalism across Council business.	MSPP review conducted with recommendations made and implemented.	Conduct annual review of Multicultural Services Program Plan.	Amanda Nixon	100%	As of 30 June 2021 - Annual review completed for 20/21 with recommendations made on activities for current year. Multicultural Services Policy and Plan updated and adopted for next four year period.	
P4.2.5. Ensure Council consultation provides opportunities for participation for people from diverse backgrounds.	Consultation includes people from diverse backgrounds.	Monitor implementation and review Community Consultation Guidelines.	Noreen Vu	100%	As of 30 June 2021 - Guidelines were reviewed and placed on public exhibition.	
P4.2.6. Provide appropriate support to organisations that provide services to people with a disability and cultural and linguistically diverse (CALD) community members.	Support provided to appropriate organisations.	Provide community development support to local organisation providing CALD services, where requested.	Noreen Vu	100%	As of 30 June 2021 - Support provided as required and requested.	

Promote role models who demonstrate community respect

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.3.1. Provide Aboriginal Cultural Awareness training to all staff and Councillors.	Aboriginal cultural awareness training provided to new staff and Councillors as required.	Provide Aboriginal Cultural Awareness training to all staff and Councillors as required.	Amanda Nixon	100%	As of 30 June 2021 - Training undertaken by new and existing staff that had not previously completed Aboriginal Cultural Awareness.	

Promote more cultural events in the shire





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.4.1. Assist Coonamble Shire events with marketing and promotion.	Timely and relevant information provided on Website and Facebook page. E-newsletter produced quarterly. Tourism guidance and advice provided to local organisation.	Provide promotion through e-newsletter, website and Facebook page. Provide advice and guidance through tourism staff.	Pip Goldsmith	100%	Advice and information has been provided to local event organisers as requested. Promotional material for events has been delivered to key sites with high visitor numbers, and communicated regularly through Council's owned communication channels.	
P4.4.2. Provide opportunities for access to arts related activities.	Annual Waste to Art competition facilitated.	Facilitate Waste to Art education and competition.	Noreen Vu	100%	As of 30 June 2021 - Coonamble hosted the local Waste2Art exhibition. Council works in collaboration with the Outback Arts Centre and Net Waste to host the event, with preparations for the Regional Waste2Art exhibition for the next financial year to be hosted in Coonamble.	






DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
P4.4.2. Provide opportunities for access to arts related activities.	Local artworks exhibited at the annual Fisher's Ghost Festival.	Participate in Sister City, Campbelltown Council's Fisher's Ghost event.	Noreen Vu	0%	As of 30 June 2021 - Council did not participate in the 2021 Campbelltown Council's Fisher's Ghost. The event was significantly scaled back due to COVID-19 restrictions over its 10 day festival.	

Theme 2: Our Infrastructure


Strong community connections: Our community connections support and facilitate our access to each other and our local services

Maintain local road maintenance and construction




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I1.1.1. Continue to implement rolling plant replacement program	Plant operated efficiently and/or replaced in accordance with Plan	Replace plant in accordance with Rolling Replacement Program.	Kookie Atkins	100%	As of 30 June 2021 - plant replacement up to date	
I1.1.2. Depot maintained and upgraded	Depot maintained to meet legislative requirements and efficiency of operations.	Maintain Depot to meet legislative requirements.	Kookie Atkins	90%	As of 30 June 2021 - Areas of improvement identified through audit, and improvements ongoing.	
I1.1.3. Plant operated efficiently and economically	Plant achieving operating goals	Monitor Plant usage and costs.	Kookie Atkins	100%	As of 30 June 2021 - plant efficiencies and work practices monitored.	
I1.1.4. RMS RMCC Contract continued on Castlereagh Highway (HW 18)	Obligations under funding arrangements met.	RMCC Maintenance Contract completed as directed by the RMS.	Kookie Atkins	100%	As of 30 June 2021 - no outstanding works orders.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I1.1.5. Routine maintenance, heavy patching and reseals continued under Regional Roads Block Grant contract	Obligations under funding arrangements met.	Regular inspection and programming of heavy patching and resealing.	Kookie Atkins	100%	As of 30 June 2021 - Inspections undertaken and works program progressing.	
I1.1.6. Reconstruction of sealed regional roads under Regional Roads Repair Program continued.	Obligations under funding arrangements met.	Submit applications for REPAIR funding and complete successful grant projects.	Kookie Atkins	100%	As of 30 June 2021 - Inspections undertaken and works program progressing.	
I1.1.7. Continue local roads reconstruction under Roads to Recovery Program	Obligations under funding arrangements met.	Rehabilitation and reseal of Council identified priority roads.	Kookie Atkins	90%	As of 30 June 2021 - Program has experienced delays due to weather and harvest.	
I1.1.8. Continue local sealed roads routine maintenance, heavy patching & resealing.	Obligations under funding arrangements met.	Regular inspection and allocation of resources in accordance with budget and schedule.	Kookie Atkins	100%	As of 30 June 2021 - Inspections carried out on a regular basis and resources allocated within budget	
I1.1.9. Continue local unsealed roads routine maintenance, grading, reforming, re-lining, causeway re-sheeting.	Program completed within timeframe and budget. Relevant standards and community needs met. EPA & Statutory obligations achieved .	Complete maintenance and improvement works as detailed in Roads Management Plan.	Kookie Atkins	100%	As of 30 June 2021 - Maintenance and improvements carried out with budget constraints	

Minimise the effects of flooding on our infrastructure

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I1.2.1. Continue to invest in Levee management	Levee maintained to acceptable standard	Maintain Levee and provide Council share of grants.	Kookie Atkins	100%	As of 30 June 2021 - levee upgrade progressing, maintenance as needed	





Public transport that facilitates access to services and communities for remote residents







DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I1.3.1. Support projects that aim to reduce transport disadvantage.	Funding secured.	Seek transport assistance for youth activities.	Noreen Vu	100%	As of 30 June 2021 - Council has utilised the funding opportunities to provide transport services for the school holiday programs including shuttle buses after Council events and also working with REDL.e's events to have youths transported home safely. Bus transportation was also organised from Quambone and Gulargambone for school holiday programs in Coonamble. Buses including shuttle buses were also organised during Youth Week 2021.	
I1.3.2. Maintain Certification of Aerodrome to CASA Regulations	Certification maintained	Maintain Airport and surrounds to acceptable standard.	Kookie Atkins	100%	As of 30 June 2021 - certification maintained, ground maintenance standards not met	
I1.3.3. Inland rail - lobby for rail line to be via Coonamble township.	Government informed of benefits of Coonamble rail route.	Attend information briefings.	Hein Basson	80%	A submission has been lodged with the Senate Enquiry into the Inland Rail Project; arguing that not adequate attention has been paid to the development of the route between Narramine and Narrabri, and that the evaluation of the social and economic benefits need a higher weighting as part of the assessment criteria. Funding has been approved for the creation of a link for Coonamble into the Inland Rail line at Curban, which study is being conducted by EY, with some progress being made. TfNSW has confirmed that the necessary	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
					funding has been made available for the creation of overpass on the Castlereagh Highway at the Curban crossing.	






Cultural expression and enjoyment : Our community benefits from access to appropriate facilities

Increase the exhibition and production of more cultural events in the Shire





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I2.1.1. Ensure Showground & Pavilion are well managed and assets maintained.	Minimal user complaints. Showground Management Plan reviewed. Seating installed.	Review Showground Management Plan. Implement replacement program for facility seating. Install two portable grandstands.	Bruce Quarmby	55%	As of 30 June 2021 - The Showground Management plan was reviewed as part of the 2021/22 Operational Plan preparation process, with the current service levels maintained. Unfortunately the continuation of the seating replacement program is currently not sourced through Council funds, however staff will monitor for grant funding opportunities to allow the replacement program to continue.	
I2.1.2. Encourage development of multi purpose community facilities to meet the needs of local communities.	Appropriate funding applications made.	Support development of facilities within Council budget and priorities.	Bruce Quarmby	100%	As of 30 June 2021 - Council continues to provide ongoing support to various organisations within its local government area.	
I2.1.3. Support development of diverse cultural and recreational opportunities for children and young people.	Improved recreational spaces for children and young people.	Continue to source funding for development of recreational spaces for children and young people.	Bruce Quarmby	85%	As of 30 June 2021 - Installation of the lighting system at the Coonamble Sportsground is nearing completion, with works expected to be completed in the first half of the 2021/22 financial year.	
I2.1.4. Continue to support regional arts development.	Agreed funding provided.	Support operations of Outback Arts.	Bruce Quarmby	100%	As of 30 June 2021 - Council is a financial member of the 2020/21 Regional Arts Development Program.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I2.1.5. Maintain/Improve parks to acceptable standards.	Improved presentation of park. Increased usage of facility.	Source funding for "all abilities" play equipment to improve playgrounds throughout the Shire.	Bruce Quarmby	100%	As of 30 June 2021 - Funding sources have been monitored , no opportunities have been identified.	
I2.1.5. Maintain/Improve parks to acceptable standards.	Improve presentation of park. Increased usage of facility.	Develop maintenance plan for parks.	Bruce Quarmby	90%	As of 30 June 2021 - Presentation of Council facilities are subject to regular inspection by Council staff, works programs are set to ensure the facilities are maintained to expected levels. As part of the 2021/22 operational plan preparation the service levels for these facilities was reviewed.	
I2.1.6. Maintain Showground to ensure reasonable standard of facility is provided.	Irrigation system installed effectively.	Installation of irrigation system to Pavilion grassed area - grant funded.	Bruce Quarmby	100%	These works were completed in the 2019/2021 financial year utilising Council funding.	
I2.1.7. Ensure pools are well maintained.	Mats installed.	Replace pool mats.	Bruce Quarmby	20%	As of 30 June 2021 - Council staff continue to monitor for grant funding opportunities to fund the installation of Pool mats at the Gulargambone Pool. Unfortunately no opportunities were identified during the 2020/2021 financial year.	
I2.1.7. Ensure pools are well maintained.	Assets Management Plans completed.	Asset Management Plan developed for Coonamble, Gulargambone & Quambone Pools.	Bruce Quarmby	30%	As of 30 June 2021 - These facilities are covered by Council Recreational facilities and Building plans. These plans will be reviewed as part of the 2021/22 Operational Plan preparation process. It is noted that the finalisation of the masterplan for the Coonamble Pool has been delayed.	
I2.1.8. Ensure pools are well maintained	Assessments completed and recommendations made.	Upgrade fascia at Gulargambone Pool.	Bruce Quarmby	100%	These works completed in the prior financial year.	

Maintain and improve the role of our community libraries

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I2.2.1. Provide high quality library services that are responsive to community need.	Increase in community group usage.	Facilitate after school activities in response to community need.	Noreen Vu	100%	As of 30 June 2021 - After School Activities commenced in Term 2 of 2021 in Gulargambone and Quambone providing two days in each village. Council works closely with other organisations such as Redi.e to look at options for Coonamble and Gulargambone.	
I2.2.1. Provide high quality library services that are responsive to community need.	Decrease digital divide between older and younger people.	Facilitate Tech Savvy Seniors program.	Noreen Vu	100%	As of 30 June 2021 - Council formally commenced Tech Savvy Seniors Program on the first Tuesday of the month with a local service provider on hand to facilitate the program at the Library. Technical support provided to seniors on an ongoing basis. The library offers access to a magnification computer for people with vision impairment.	
I2.2.1. Provide high quality library services that are responsive to community need.	Appropriate level of resources maintained.	Maintain a level of large and audio books sufficient to meet community demand.	Noreen Vu	100%	As of 30 June 2021 - The library continued to purchase and maintain appropriate resources. Ongoing acquisition with the support of the North West Regional Library Service.	
I2.2.1. Provide high quality library services that are responsive to community need.	Number and quality of programs.	Support early language/literacy skills and life skills programs.	Noreen Vu	100%	As of 30 June 2021 - The facilitation of storytime at the Coonamble Preschool continues following its recommencement at the great pleasure of the children. Early Language information technologies maintained. The sensory wall at the Coonamble Library has reopened.	
I2.2.1. Provide high quality library services that are responsive to community need.	Survey completed and recommendations made.	Develop and facilitate annual patron survey.	Noreen Vu	0%	As of 30 June 2021 Surveys were not implemented due to COVID-19 and will be considered in the next financial year in conjunction with the North Western Libraries.	




Share access to local facilities to fully realise the potential of local infrastructure



DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I2.3.1. Continue to upgrade and maintain infrastructure that supports cultural recreational and leisure activities	Audit complete with recommendations.	Audit Shire signage at Key venues. Investigate installation of Tactile Guidance Surface Indicators.	Bruce Quarmby	75%	As of 30 June 2021 - The signage audit has been completed with identified tactile signage due to be installed prior to the commencement of the 2021/22 swimming season.	
I2.3.1. Continue to upgrade and maintain infrastructure that supports cultural recreational and leisure activities	Accessible change rooms completed.	Improve toilet and change room facilities at pools. Grant funded.	Bruce Quarmby	100%	As of 30 June 2021 - Upgrades to the Coonamble swimming pool amenities have been completed. Further upgrades to the facilities have been included in Council's adopted 2021/22 Operational Plan and Budget.	
I2.3.1. Continue to upgrade and maintain infrastructure that supports cultural recreational and leisure activities	Review of AMP completed. Scheduled works completed.	Review Asset Management Plan - Building Maintenance. Carry out works in accordance with AMP.	Bruce Quarmby	80%	As of 30 June 2021 - Planned maintenance works have been carried out in accordance with plans. The Asset management plans were reviewed and transcribed into the agreed IPWEA format as part of the 2021/22 Operational Plan process. Whilst a number of the major projects were carried out during the 2020/21 financial year, unfortunately due to a combination of resource shortages several projects that were planned to be carried out were not commenced.	
I2.3.2. Investigate and maximise opportunities for Council buildings to be used for multipurpose community activity	Review completed, recommendations made.	Monitor and review use of Council buildings.	Bruce Quarmby	100%	As of 30 June 2021 - Continued ongoing monitoring and review of the utilisation of Council buildings.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I2.3.3. Manage Council's Local Heritage Fund. Oversee provision of Heritage Advisory Services.	Funds administered according to guidelines. Local needs met.	Assist with grant applications by individuals and organisations.	Environmental Services	100%	As of 30 June 2021 - Promotion of grant opportunities disseminated through Council's Monthly Grant Opportunities e-blast and via Council's website and Facebook page. Council does not employ Heritage Officer due to cost/benefit deficiency. Advice provided to residents and ratepayers to assist in the development grant applications. Council was recently awarded a grant funding to restore the Trooper Stables at the Museum Under the Bridge and is currently undertaking a heritage impact statement which will be reviewed in the next financial year.	





Good health : Our community has safe and reliable access to our primary utilities



Deliver safe drinking water and sewerage services

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I3.1.1. Implement a mains replacement program based on Water Management Plan	Program implemented effectively.	Continue to progress mains replacement program	Kookie Atkins	100%	As of 30 June 2021 - works scheduled as per program	
I3.1.3. Ensure water assets are well maintained	Water assets operating efficiently	Maintenance of mains, services and essential infrastructure undertaken.	Kookie Atkins	100%	As of 30 June 2021 - service reliable, failures have quick response times	
I3.1.4. Implement a mains relining program based on Sewerage Management Plan	Project progressed in accordance with Sewer Management Plan.	Mains relining commenced.	Kookie Atkins	100%	As of 30 June 2021 - relining program on schedule	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I3.1.5. Maintain sewer assets	Water assets operating efficiently.	Monitor and repair pumps and equipment.	Kookie Atkins	100%	As of 30 June 2021 - water assets operational	
I3.1.6. Treatment Plants maintained to Legislative requirements.	Legislative requirements met.	Regular monitoring of effluent quality.	Kookie Atkins	100%	As of 30 June 2021 - legislative requirement met	

Improve community access to services





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I3.2.1. Liaise with RFS to provide operational and strategic fire protection in Coonamble	Effective input into RFS estimates process Attend Bush Fire Management Committee meetings	Attend Bush Fire Management Committee meetings, provide input. Provide administration function for RFS cluster Councils.	Bruce Quarmby	100%	As of 30 June 2021 - Bush Fire Management Committee meetings are attended with Council continuing to provide ongoing administration function for the RFS Zone.	
I3.2.2. Continue sponsorship of SES to respond to disasters	SES operational	Meet legislative requirements under SES Act.	Kookie Atkins	100%	As of 30 June 2021 - SES housed and operational	
I3.2.3. Manage town common	Common Management Plan reviewed and updated.	Management Plan and Operational Guidelines developed.	Environmental Services	50%	As of 30 June 2021 - Maintenance works identified and planned with works scheduled in for 2021. No progress has been made on the Management Plan and Operational guidelines during the reporting period however is scheduled for the next financial year.	
I3.2.4. Implement recommendations contained in the Coonamble Shire Pedestrian Access	Improved access across Council facilities.	New and refurbished Council facilities are designed and	Environmental Services	100%	As of 30 June 2021 - Council continues to ensure that all new and refurbished facilities meet access standards.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
and Mobility Plan (PAMP)		constructed to meet access standards.				
I3.2.4. Implement recommendations contained in the Coonamble Shire Pedestrian Access and Mobility Plan (PAMP)	PAMP recommendations carried out.	Prioritise PAMP recommendations and prepare a three year budget and plan for completing actions.	Kookie Atkins	90%	As of 30 June 2021 - Inspections have identified sections that require repairs/replacements.	
I3.2.4. Implement recommendations contained in the Coonamble Shire Pedestrian Access and Mobility Plan (PAMP)	Number of customer complaints	Routinely inspect paving for defects or trip hazards.	Kookie Atkins	80%	As of 30 June 2021 - inspections of paving is ongoing with complaints received by Council actioned in a timely manner.	

Minimise our hard waste production and promote recycling





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I3.3.1. Implementation Waste Management strategy recommendations.	Annual assisted waste collection service investigated with recommendations for implantation.	Investigate annual waste collection service (including assistance for senior community members).	Kookie Atkins	90%	As of 30 June 2021 - EPA funded Community Recycling Centre almost ready for commissioning	







Maintain all public facilities to ensure safety and promote use

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I3.4.1. Maintain/Improve Parks to acceptable standards	Additional priority sites included in budget considerations.	Review kerbside maintenance - review current program and identify priority sites for additional mowing/trimming.	Bruce Quarmby	30%	As of 30 June 2021 - The review of Council's kerbside maintenance program has been completed with the identified priority areas continuing to be maintained in accordance within Council's adopted operational budget. The development of a formal policy outlining Kerbside service levels, which was originally planned to be developed in the 2020/21 financial year has been delayed and will be developed in the 2021/22 financial year.	
I3.4.1. Maintain/Improve Parks to acceptable standards	Works conducted in line with Asset Management Plan schedule.	Continue works in accordance with Asset Management Plan.	Bruce Quarmby	100%	As of 30 June 2021 - Works have been completed in line with Asset Management Plan.	
I3.4.2. Complete buildings maintenance & Improvement program	All buildings maintained to an acceptable standard in accordance with the Building Management Plan	Schedule works for duration of Long Term Financial Plan so as to meet key KPIs and service levels set by Council.	Bruce Quarmby	100%	As of 30 June 2021 - The Long Term Financial Plan has been reviewed and updated, taking into consider the updated information from the 2019/2020 Financial statements , the 2021/22 Operational budget and reviewed Asset Management Plans. A further review and refinement process of Council's Long term Financial Plan will be carried out to ensure that the identified service levels and KPI's are being met.	
I3.4.3. Maintain cemeteries to acceptable standards	Cemeteries managed and maintained.	Improvement to cemetery facility; improved maintenance.	Bruce Quarmby	100%	As of 30 June 2021 - Routine inspections continue to be carried out to ensure the facility is presented at the expected level of Council. In the later half of the 2020/21 financial year, Council installed a new water line and taps at the Coonamble Cemetery to improve access to water within the cemetery itself.	

Appropriate investment : Our community is looking to the future to improve and protect our access to resources

Ensure long term management and protection of our community assets






DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
14.1.8 Continue to improve the information on the relationship between the service level and cost so that future community consultation will be well informed of the options and costs.	Service level and cost information available for community consultation.	Collate and consolidate data for use during community consultation.	Bruce Quarmby	100%	As of 30 June 2021 - Ongoing collection and review of financial data and service levels to be utilised in community consultation.	
14.1.6. Collect data for all major infrastructure classes	Data updated and accurate	Co-ordinate inspection data provided by various departments and update asset register.	Bruce Quarmby	100%	As of 30 June 2021 - Information is being correlated and updated to registers as required.	
14.1.9. Prepare long term cash flow predictions for asset maintenance, rehabilitation and replacement.	LTFP reviewed and refined to reflect needs.	Review and refine Long Term Financial Plan (LTFP).	Bruce Quarmby	85%	As of 30 June 2021 - The Long Term Financial Plan has been reviewed and updated, taking into consider the updated information from the 2019/2020 Financial statements , the 2021/22 Operational budget and reviewed Asset Management Plans. A further review and refinement process of Council's Long term Financial Plan will be carried out during the first half of the 2021/22 Financial year.	
14.1.10. Revalue assets at intervals in accordance with Australian Accounting Standards.	Revaluations completed for inclusion in final Statements.	Revaluations undertaken in consultation with external auditor.	Bruce Quarmby	100%	As of 30 June 2021 - Accounting standards no longer mandate intervals for revaluation of Council Assets. Desktop valuation updates for Council Building and Other Structures , Transport Infrastructure network are planned to be carried out prior to the 30/06/2021.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
I4.1.11. Review Council's Asset Management Policy.	Asset Management Plan current and reflects needs.	Monitor in accordance with Policy Review Schedule.	Bruce Quarmby	75%	As of 30 June 2021 - The Asset management plans were reviewed and transcribed into the agreed IPWEA format as part of the 2021/22 Operational Plan preparation process. The review of the Council Asset Management Policy has commenced with the review expected to be completed within the first half of the 2021/22 financial year.	
I4.1.12. Improve staff capacity in the usage of asset management systems.	Key Staff operate asset management systems effectively.	Key Staff undertake Asset Management training, as needed.	Amanda Nixon	100%	As of 30 June 2021 - Training undertaken in relation to Asset Management - Financial and Best Practice Management Systems by senior staff during first 6 months of 2020/21 year.	
I4.1.13. Ensure Quarry operation is financially viable.	Operations review completed with recommendations made.	Maintain plant and equipment in good condition. Review plant and operations.	Kookie Atkins	100%	As of 30 June 2021 - ISO certification met and maintained	
I4.1.14. Maintain Quarry quality certification.	Certification maintenance.	Test all products as per QA documentation.	Kookie Atkins	100%	As of 30 June 2021 - testing carried out as per QA certification.	
I4.1.15. Ensure Quarry is maintained to Department of Mines' standard.	All Department of Mines' Standards met.	Ensure that all plant and equipment pass inspector's Audit..	Kookie Atkins	100%	As of 30 June 2021 - Certification maintained	
I4.1.17. Review viability of Saleyards.	Assets Management Plan and Long Term Financial Plan developed by August 2017.	Develop Asset Management Plan for Saleyard infrastructure. Prepare long term financial plan for sustainable operation.	Environmental Services	70%	As of 30 June 2021 - Due to a recent change in usage patterns, a further review of the assumptions for expected and current operations of the sale yards is continuously being monitored. Meetings with the Coonamble Associated Agents has occurred this year through the Saleyards Committee.	

Theme 3: Our Economy





Support: We support our local economy without compromising on quality





Re-establish and maintain a robust, well patronised Coonamble and Gulargambone main streets

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC1.1.1. Continue to plan and implement Coonamble main street beautification and revitalisation projects.	Improved main street presentation.	Maintain and improve main street gardens and trees.	Bruce Quarmby	100%	As of 30 June 2021 - Seasonal planting of the Coonamble CBD garden beds have been completed.	
EC1.1.2. Maintain main street and business area public spaces to a high standard	Minimal number of complaints.	Provide regular street cleaning services.	Environmental Services	100%	As of 30 June 2021 - Regular street cleaning services are undertaken in the mainstreet and business area public spaces to a high standard.	
EC1.1.3. Lobby for Gulargambone main street beautification funding.	Improvement to Gulargambone CBD.	Pursue funding opportunities for Gulargambone main street beautification.	Bruce Quarmby	100%	As of 30 June 2021 - Council staff continue to liaise with representatives from the Gulargambone community regards to improvements in Lions Park. The Installation of playground equipment in Lions Park has been completed.	
EC1.1.4. Provide training and support to tourism related businesses in the Shire.	Tourism Award and grant assistance provided.	Provide tourism development assistance to local businesses/committees if requested. Assist with Tourism Award applications and grants, if requested.	Pip Goldsmith	100%	Staff regularly provide relevant information to current and potential tourism operators, local event organisers and community groups.	
EC1.1.8. Tourism Information on Coonamble Shire be displayed at regional and	Brochures available at regional VICs. Presence at selected	Distribute Coonamble Shire brochures throughout region. VIC.displays/attendance	Pip Goldsmith	100%	Coonamble LGA visitor guides are available at regional visitor information centres.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
interstate visitor centres	consumer shows.	at selected consumer shows.				


Reinvigorate the main street precinct in Gulargambone




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC1.2.1. Lobby for funding for main street beautification	High quality applications submitted for appropriate funding opportunities.	Apply for funding when opportunities arise.	Bruce Quarmby	100%	As of 30 June 2021 - Monitoring of funding opportunities is ongoing.	
EC1.2.2. Maintain main street and business area public spaces to a high standard	Bi-annual consultation with local business.	Liaise with local businesses regarding street appearance.	Environmental Services	100%	As of 30 June 2021 - The local community including local businesses were engaged and consulted during the Masterplan 2020 consultation.	
EC1.2.3. Identify opportunities for new tourism product	Appropriate submissions made.	Seek suitable grant funding for identified products.	Pip Goldsmith	100%	The Grants & Communications Officer maintains a register of grant opportunities and facilitates regular applications for funding.	
EC1.2.4. Provide training and support to tourism related businesses in the Shire	Staff support opportunities investigated and recommendations made. Web maintenance training completed. Participant satisfaction. Tourism Award application submitted. Grant assistance provided.	Assist with Tourism Award applications and grants where appropriate.	Pip Goldsmith	100%	No requests for award application assistance were received during this reporting period. Grant assistance has been provided as requested.	




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC1.2.5. Develop existing visitor markets	Existing Regional Destination Plan initiatives are developed where appropriate.	Contribute to regional destination planning	Pip Goldsmith	100%	The Coonamble Shire Council Destination Management Plan was adopted in November 2020. Staff regularly contribute to the strategic planning and regional initiatives of Destination NSW Country & Outback and work closely with neighbouring LGAs on regional product offerings.	
EC1.2.6. Develop new visitor markets in line with Inland RTO	New Regional Destination Plan initiatives are developed where appropriate.	Participate in appropriate visitor market initiatives outlined in the Regional Destination Plan.	Pip Goldsmith	100%	A Coonamble Shire Council Destination Management Plan which reflects the themes of the Destination NSW Country & Outback Destination Management Plan has been adopted, and actions are taken to undertake identified visitor market initiatives.	
EC1.2.7. Participate in Inland Tourism and Great Inland Way initiatives	Membership maintained	Maintain membership of the Great Inland Way and Regional Tourism Organisation, if applicable.	Pip Goldsmith	100%	Council maintains membership of the Great Inland Way and is an active participant of the Destination NSW Country and Outback destination network.	
EC1.2.8. Tourism Information on Coonamble Shire be displayed at regional and interstate visitor centres	Brochures available at regional VICs. Presence at selected consumer shows.	Shire brochures at regional VICs. Displays/attendance at select consumer shows.	Pip Goldsmith	100%	Coonamble LGA visitor guides are available at regional visitor information centres.	

Growth & diversity : Our growing regional economy is diverse

Identify and attract industry programs that will draw new industry to the Shire


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC2.1.1. Promote the Shire as a location for	Number of lots sold.	Market Industrial subdivisions lots.	Hein Basson	70%	Council has successfully sold one (1) block to iOR for purposes of the development of a truck stop. Council has also received an expression of	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
business development and investment					interest to purchase another block for purposes of establishing a new local business and negotiations are ongoing. There is also current interest for the potential purchase of another two (2) blocks, and investigations pertaining to the proposed business venture are being conducted.	
EC2.1.1. Promote the Shire as a location for business development and investment	Links to data on Council website and in relevant documents.	Provide information on Shire data to potential investors and business.	Hein Basson	100%	REMPAN information is available, and is being provided to interested potential investors.	
EC2.1.2. Support business initiatives that develop economic growth	High quality applications made to all relevant funding bodies.	Pursue external funding opportunities that contribute to infrastructure improvements.	Hein Basson	80%	Council is pursuing 26 projects of approximately \$5 million in value e.g. implementation of the Shire Masterplan, Visitor Information Centre, CBD public toilets, design plans for the Main Street upgrade, design/fabrication of town entrance signs, upgrade to the Sports Oval lighting, cricket pitch and playing surface, upgrade to the Riverside Caravan Park, Warrena Weir leisure facility, completion of a skate bowl in McDonald Park and Masterplan for the Swimming Complex, and pursuing a business plan and funding options for the Artesian Bathing Experience. Also, the development of the RPPR for the Tooraweenah Road to go to tender for the \$22.9 million grant - to provide access to the Warrumbungle National Park visitor economy and improve freight connectivity to the Newell Highway. The implementation of a Roads Committee that facilitates communication between Council and road-users.	
EC2.1.2. Support business initiatives that develop economic growth	Appropriate referrals made and recorded.	Provide information and referral service to	Hein Basson	100%	The Manager Economic Development and Growth are pursuing these programs and initiatives as part of her role where possible and	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
		established businesses.			appropriate. Liaison with the Chamber of Commerce happens on a regular basis.	
EC2.1.3. Encourage skills attraction and development activities.	Number and quality of initiatives supported.	Support appropriate initiatives that contribute to skill development.	Hein Basson	100%	This strategy and action have been reviewed against Council's updated Economic Development Strategy. It will be pursued where possible and appropriate.	
EC2.1.4. Support and assist proponents of new agricultural, horticultural and aquaculture enterprises.	Appropriate referrals made and recorded.	Provide interested parties with referrals and linkages to various sources of assistance.	Hein Basson	90%	The Manager Economic Development and Growth will keep on pursuing the strategic objectives and action steps contained in Council's Economic Development Strategy Document.	
EC2.1.5. Support projects that enhance and promote local natural resources to encourage business and tourism.	Number and quality of opportunities supported.	Support development of key sites within the Shire in line with Regional Destination Management Plan and Council resources.	Pip Goldsmith	100%	The Coonamble Shire Masterplan has identified key sites and priorities for development. Funding has been sought and secured for several sites across the LGA with projects including public art, bore bath development and caravan park upgrades underway.	




Local education : Our educational opportunities include support for our local economy

Leading organisations provide cadetships and graduate employment opportunities

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC3.1.1. Continue to provide the School to Work program, offering options for work experience and Traineeship/ Apprenticeship	School to Work positions filled. Participants sustain their involvement.	Provide opportunities for School to Work placements throughout the organisation	Amanda Nixon	100%	As of 30 June 2021 - Several school based and other trainee opportunities offered, with one School Based Traineeship filled and retained during the year. Work experience undertaken with Council's Parks & Gardens section.	



DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
employment with Council.						

Provide education that addresses the needs of the local population




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC3.2.1. Facilitate partnerships and linkages with government, business and community to develop and improve the education and skill base of young people.	Number and quality of initiatives supported	Participate in Coonamble Connected Communities (School) initiatives.	Noreen Vu	100%	As of 30 June 2021 - Ongoing relationship with Connected Communities project workers and Coonamble Together Partnership.	
EC3.2.2. Assist with Education Fund Scholarship.	Funding Provided	Provide agreed funding to Coonamble and District Education Foundation.	Bruce Quarmby	100%	As of 30 June 2021 - The funding for the Coonamble Scholarship was been included in Council 2020/21 budget, however no claim was made on this funding by the Coonamble and District Education Foundation.	
EC3.2.3. Support appropriate alternative education programs.	Increased use of facilities for alternative education programs.	Promote Libraries as a space for tutors and home school activity.	Noreen Vu	100%	As of 30 June 2021 - The Library is regularly utilised by several tutors, home schoolers and distance education students, pre schools, childcare centres, Speech Pathologist and seniors craft group and many of these interactions have reconvened with the easing of restrictions. Library resources are expanded as funding allows and promotion of facilities and services through social media, Coonamble Times, Council's Community Connect Newsletter.	

Local employment : Our community members are gainfully employed in appropriate and satisfying jobs

Provide appropriate and accessible education for our community

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC4.1.1. Support partnerships that support and develop life learning opportunities.	Opportunities identified and recommendations made.	Pursue opportunities for staff learning exchanges with Sister City, Campbelltown City Council, and other networks.	Amanda Nixon	100%	As of 30 June 2021 -Staff exchanges unable to be completed due to staff resourcing issues and COVID 19 hampering windows of opportunity during the year.	
EC4.1.1. Support partnerships that support and develop life learning opportunities.	Increase in Library services.	Continue library programs involving learning opportunities for pre-school children and seniors.	Noreen Vu	100%	As of 30 June 2021 - Library programs expanded to include early learning technologies (hardware, software and infrastructure). There is now and regular pre- school visitation and the Coonamble Senior Citizens group utilising Library for weekly recreational activity has recommenced. The sensory wall has reopened to children again.	





Identify local employment opportunities and promote these across the community




DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EC4.2.1. Continue to facilitate School to Work program.	Positions filled and sustained. One Work Crew project completed.	Identified traineeship /apprenticeship opportunities filled as resources are available.	Amanda Nixon	100%	As of 30 June 2021 - Several school based trainee opportunities offered, with one retained during the year. One W&S Traineeship position is being recruited for with placement expected in July 2021. Work Crew project was not undertaken due to staff resourcing restrictions.	
EC4.2.2. Continue to recruit using EEO best practice principles.	Recruitment practices and policies comply with EEO best practice.	Recruitment practices reviewed annually for EEO best practice.	Amanda Nixon	100%	As of 30 June 2021 - Annual review undertaken with minor changes and inline with updated EEO Policy and Management Plan.	
EC4.2.3. Promote job opportunities on line and through local agencies.	Relevant and timely information on Website. Relevant and accessible information package available.	Advertise employment opportunities locally and on website. Update employment information package and review annually.	Amanda Nixon	100%	As of 30 June 2021 - All positions vacant have been added to website and distributed to local employment agencies. Information packages updated as required.	

Theme 4: Our Environment

Good environmental management: Our community values knowledge sharing and promotion of best practice environmental management


Promote ecologically and environmentally sustainable land use and development

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EN1.1.1. Enforcement of environmental regulations.	Increased enforcement of environmental regulations.	Improve staff capacity and environmental knowledge.	Environmental Services	100%	As of 30 June 2020- Staff have undertaken appropriate workshops to improve environmental knowledge with training and development moving to online platforms during COVID-19 restrictions. Due to staff movements, Council has contracted the services of experienced professionals to oversee the health, building, environmental and regulatory functions during the reporting period. However during this time, significant improvements have been made in the internal processes in the Environmental Services section.	
EN1.1.2. Continue to review Local Environmental Plan.	DCP adopted by new Council.	DCP reviewed in accordance with Legislation.	Environmental Services	50%	As of 30 June 2021 - Due to the unavailability of staff resources the review of the DCP has not progressed, however the Environmental Services section has started to look into areas that requires updating. This will need to be addressed in the next financial year.	
EN1.1.3. Ensure compliance with NSW Building Certification.	Timely assessment of Applications. Legislation compiled with.	Assess applications in accordance with Legislation.	Environmental Services	100%	As of 30 June 2021 - Building applications assessed within legislative timeframes	
EN1.1.4. Provide quality over the counter, telephone and email advice to customers.	Information provided to customers.	Provide building "adaptability" guidelines for ageing in place to residents who are renovating or building homes.	Environmental Services	100%	As of 30 June 2021 - Information provided to potential builders and owner builders on aged and disabled access to new and renovated building.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EN1.1.4. Provide quality over the counter, telephone and email advice to customers.	Website information available. Minimal customer complaints.	Respond to enquiries, provide pro-active information on website.	Environmental Services	100%	As of 30 June 2021 - All enquiries responded to within appropriate timeframe. The Environmental Services section has undergone significant internal review with the information to be updated on Council's website in the next financial year.	
EN1.1.5. Approvals completed within time frame required.	Approval turnaround satisfactory.	Continue to work within best practice guidelines.	Environmental Services	100%	As of 30 June 2021 - Land use complies with Council LEP. Consultation with the Department of Planning, Industry and Environment is on a regular basis. Council has undergone significant improvements in the environmental services section in how we deliver our development application process.	
EN1.1.6. Ensure ongoing program of noxious weed and insect control through membership of Castlereagh - Macquarie County Council.	Effective control of noxious weeds with the Shire. Meetings attended. Financial contribution provided.	Council representative to attend Castlereagh Macquarie County Council meetings. Provide financial contribution.	Bruce Quarmby	100%	As of 30 June 2021 - The annual financial contribution has been provided, with Council representatives continuing to attend the Castlereagh Macquarie County Council meetings as required.	


Knowledge sharing

Share knowledge and facilitate knowledge sharing amongst those working on the land.

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EN2.1.1. Ensure appropriate opportunities for those working on the land to participate in Council consultation regarding decisions that affect them.	All relevant consultation strategies include methods for reaching people working on the land.	Continue to ensure methods for reaching people working on the land are incorporated into consultation strategies.	Noreen Vu	100%	As of 30 June 2021 - Council utilises Facebook, website, phone calls and newsletters to facilitate consultation with people on the land. Drought and well being page developed on Council website. Council also run a number of workshops relating to development applications and wrote to industry inviting them to attend.	

Protection of our waterways





Ensure the health of our river system


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
EN3.1.1. Enforcement of environmental regulations.	Reduce volume of litter.	Regular inspection of creeks and river. Source grant funding to combat littering. Increase litter patrols to identify source of dumped litter.	Environmental Services	100%	As of 30 June 2021 - Regular patrols/inspections on waterways continued. Incidents of illegal dumping investigated. Literature on litter control provided at Council's Administration office.	

Theme 5: Our Leadership


A community that is supported by active, respected leaders

Encourage broader involvement in community activities


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.1.1. Continue to support Coonamble Shire Youth Council as a link between young people and their Council.	Youth Council meetings conducted according to Terms of Reference.	Facilitate Youth Council meetings.	Noreen Vu	80%	As of 30 June 2021 - Council opened up nominations for the Youth Council to coincide with Youth Week 2021. A number of nominations were received however due to resourcing issues, Council was unable to convene the meetings. Facilitation of Youth Council meeting will begin in August 2021.	
L1.1.2. Promote genuine opportunities for people to participate in decisions that affect them.	Access and Inclusion reference group consulted during development of key community plans.	Develop and utilise an Access and Inclusion Reference Group when developing Council plans.	Noreen Vu	70%	As of 30 June 2021 - Extensive, broad sector community consultation undertaken by sala4D as part of the Coonamble Shire Masterplan process. Council will undertake further consultation in the new financial year to develop of the new Disability Inclusion Plan. The upgrade of the main street will also include community consultation.	
L1.1.2. Promote genuine opportunities for people to participate in decisions that affect them.	All consultation strategies include in place methods for reaching people.	Utilise broad methods of community consultation, including in place strategies.	Noreen Vu	100%	As of 30 June 2021 - Council utilised various mediums to encourage community participation in consultation processes including: Facebook, website, newsletter, media, surveys, public exhibition in Council's front office and libraries and face to face. Public question time at Council meetings put on hold due to COVID-19 however people were and still able to stream the Council meetings live.	
L1.1.3. Encourage local involvement in regional business awards.	Business Awards conducted effectively.	Assist in Regional Business Awards.	Hein Basson	100%	As of 30 June 2021 - The necessary assistance is being provided to local businesses who would like to participate in the regional business awards initiative. As part of this function provided by Council's Manager Economic Development and Growth, businesses will also be encouraged to participate.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.1.4. Encourage children and young people to be involved in the planning and design of community spaces	Community space planning includes child and youth friendly engagement methods.	Utilise child and youth friendly consultation methods to ensure genuine opportunities for engagement.	Noreen Vu	100%	As of 30 June 2021 - Children and youth participation in the planning for the refurbishment of the Gulargambone Youth Centre. Council's Youth Officer engaged with the young people of the Shire to develop the school holiday program which saw 836 participants in the January and April 2021 school holidays.	

Promote opportunities for leaders to learn the features of good leadership





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.2.2. Encourage staff to develop leadership skills	Programs implemented with new staff members.	Coaching and mentoring program for junior staff continued with new staff. Leadership and Professional Practice training program for senior staff continued with new staff.	Amanda Nixon	100%	As of 30 June 2021 - Due to COVID-19 restrictions and resourcing limited activities were undertaken during the year however internal mentoring with new and junior staff was undertaken where appropriate.	






Support leadership succession planning







DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.3.1. Continue to work in partnership with key services in the Shire, assisting with governance and leadership development.	Appropriate & timely advice/support provided and recorded.	Provide advice and support with governance and leadership development to key services in	Noreen Vu	100%	As of 30 June 2021 - Support provided to the Coonamble Women's Shed, Coonamble Together Partnership Group, Coonamble and Gulargambone Interagency and Youth Interagency.	





DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
		the Shire, where requested.				
L1.3.2. Take measures to publicize the positive contribution young people make to the Shire.	Media produced and provided to Coonamble Times in a timely fashion.	Produce positive media/ promotion of youth activities, events and achievements, prior/ during or after the event.	Noreen Vu	100%	As of 30 June 2021 - Council events such as the school holiday program, after school activities and Youth Week were promoted through flyers, posters, media releases, radio announcements, school visits, Facebook, Council websites and Community Connect newsletter.	

Encourage and promote a high level of leadership in the community

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.4.1. Lobby against forced Local Government amalgamations.	Council's objections to amalgamations presented as appropriate.	Lobby as opportunities arise.	Hein Basson	100%	The State Government has committed themselves to the principle of no forced amalgamations, so no further lobbying is really necessary. The opinion is held that it will take at least 10 years before this contentious matter will resurface again.	
L1.4.2. Develop a Business Continuity Plan.	Business Continuity Plan current.	Monitor and review Business Continuity Plan.	Bruce Quarmby	40%	As of 30 June 2021 - Desktop review of Business Continuity plan to be carried out in the next financial year. During the past year a Covid-19 management plan has been developed and implemented.	
L1.4.3. Provide high quality customer service to the community.	Library equipment and resources meet accessibility standards.	Audit Council library equipment and resources in terms of height and reach accessibility.	Noreen Vu	100%	As of 30 June 2021 - Regular monitoring to ensure the facility and resources are accessible for all library users. Staff assistance offered. Council also delivered the stock take at Coonamble and Gulargambone Libraries in the designated timeframe.	
L1.4.3. Provide high quality customer service to the community.	Increased staff knowledge and skill.	Facilitate Disability Awareness Training for staff.	Amanda Nixon	100%	As of 30 June 2021 - Training postponed as was unable to source suitable RTO. Appropriate training will be reviewed and rescheduled for 2021/22.	


DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L1.4.3. Provide high quality customer service to the community.	IT resources meet organisational needs.	Monitor IT Resources Plan.	Bruce Quarmby	40%	As of 30 June 2021 - The annual review of the IT Resources plan has been completed as part of the 2021/22 operational plan preparation process. Council's IT staff will continue to monitor plan to ensure that Council's ongoing IT needs are adequately resourced.	
L1.4.3. Provide high quality customer service to the community.	Minimum complaints received.	Conduct annual review of front line customer service and make recommendations for improvement.	Bruce Quarmby	100%	As of 30 June 2021 - Ongoing monitoring and review of front line customer service, minimal complaints have been received. Improvements to customer service where identified have been implemented. A Customer Services Excellence Coordinator has commenced with Council as of late May 2021.	
L1.4.4. Governance is open and transparent.	Governance complies with Local Government Act & Regulations	Conduct all business in compliance with Local Government Act & Regulations.	Hein Basson	100%	As of 30 June 2021 - Business is conducted in compliance with Local Government Act and regulations.	
L1.4.5. Review Council policies.	Schedule implemented effectively.	Monitor Policy Review Schedule.	Noreen Vu	100%	As of 30 June 2021 - Review of Council policies schedule has been completed and departments are using this schedule as a guide to continually update policies as required for continuous improvement	
L1.4.6. Maintain consultation process with workforce.	Consultative Committee and WH&S Committee functioning. Staff communication strategy reviewed and recommendations made. Staff newsletter	Facilitate Consultative Committee and WH&S Committee meetings. Staff communication strategy reviewed annually.	Amanda Nixon	100%	As of 30 June 2021 -Both Consultative and WHS Committees functioning and meeting regularly. Distribution of Staff newsletter was limited and staff communication strategy not reviewed as a result of staff resourcing issues.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
	distributed quarterly.					
L1.4.7. Ensure compliance with legislation for WH&S.	Reduction in number of workplace accidents/incidents. Increase in compliance with injuries reported.	Conduct all business in compliance with WHS Act 2011 & Regulations. Adhere to WHS Management Plan.	Amanda Nixon	100%	As of 30 June 2021 - Council business continues to be conducted inline with WHS obligations, with identified non-compliance rectified successfully. Limited continued developed of WHS Management Plan due to staff resourcing and priority given to meeting WHS COVID 19 obligations for part of the year.	
L1.4.8. Review recruitment & retention strategies.	Strategies reflect legislation, regulations and best practice.	Monitor recruitment and retention strategies	Amanda Nixon	100%	As of 30 June 2021 - Annual review completed with improvements to be incorporated into strategic planning documents and policies.	
L1.4.9. Ensure compliance with legislation for Equal Employment Opportunity.	Strategies reflect legislation, regulations and best practice.	Monitor compliance.	Amanda Nixon	100%	As of 30 June 2021 - All recruitment and training activities undertaken in compliance with EEO compliance obligations and best practice.	
L1.4.10. Maintain long term financial viability.	Compliance with legislation, regular updates reported to Council,% of outstanding debts reduced	Review Long Term Financial Plan.	Bruce Quarmby	85%	As of 30 June 2021 - The Long Term Financial Plan has been reviewed and updated, taking into consider the updated information from the 2019/2020 Financial statements , the 2021/22 Operational budget and reviewed Asset Management Plans. A further review and refinement process of Council's Long term Financial Plan will be carried out during the first half of the 2021/22 Financial year.	
L1.4.11. Continue to progress workforce planning.	Staff survey conducted and collated with recommendations.	Continue to conduct and respond to staff disability inclusion survey.	Amanda Nixon	100%	As of 30 June 2021 - Staff disability inclusion survey conducted with recommendations developed for inclusion in strategic plans.	
L1.4.11. Continue to progress workforce planning.	Strategy developed with recommendations	Develop Council's Workforce Management	Bruce Quarmby	100%	As of 30 June 2021 - Council continues to comply with the underlying principles of	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
	including best practise for inclusion.	Strategy for retaining older workers and people with a disability.			EEO and anti discrimination in its recruitment and selection process.	
L1.4.11. Continue to progress workforce planning.	Recruitment process forms and language targeted and simplified.	Review recruitment processes, forms and language for accessibility.	Amanda Nixon	100%	As of 30 June 2021 - Annual review conducted with minor amendments implemented.	
L1.4.11. Continue to progress workforce planning.	Workforce Plan current and meets organisational needs.	Monitor and review Workforce Plan.	Amanda Nixon	100%	As of 30 June 2021 - Workforce Plan is current with the review now due in 2021/2022 inline with the revised IP&R strategic document schedule.	
L1.4.12. Progressively address training needs and upgrade Training Plans	Staff training plans developed and implemented annually.	Continue to develop annual staff training plans.	Amanda Nixon	100%	As of 30 June 2021 - Training activities undertaken in line with annual and individual training plans, within budget and COVID-19 constraints.	
L1.4.13. Continue with employee exit interviews process.	Staff provided opportunity to participate in exit interviews.	Carry out exit interviews	Amanda Nixon	100%	As of 30 June 2021 - All staff given the opportunity to complete exit interviews.	


A community that supports active, respected leaders

Increase Aboriginal representation on Council



DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L2.1.1. Promote awareness of the role and function of Council to Aboriginal people	Relevant information tabled at CWP meetings. Number and quality of functions/activities attended	Attend and present relevant information to Community Working Party. Utilise relevant events/activities as opportunity to	Noreen Vu	100%	As of 30 June 2021 - No Community Work Party meetings held during the reporting period. Council supported and participated in interagency meetings and the Together Partnership Group.	

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
		relate the role and function of Council.				

Increase representation to community leader roles

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L2.2.1. Continue to develop the leadership capacity of staff.	Increased staff leadership capacity. New initiatives identified.	Staff coaching, mentoring and leadership training program continued.	Amanda Nixon	100%	As of 30 June 2021 - Mentoring of junior staff and psychometric testing undertaken during recruitment and as professional development was conducted during the year.	

Acknowledge the importance of community leader roles

DP Action	Performance Measure	Action Name	Responsible Officer	DP Progress	Annual Comment	Traffic Lights
L2.3.1. Continue to facilitate Australia Day celebrations.	Annual Australia Day event facilitated. Participant satisfaction.	Facilitate annual Australia Day event.	Noreen Vu	100%	As of 30 June 2021, Australia Day events occurred in Coonamble and Gulargambone with many people in attendance. Awards were provided at both ceremonies with Mrs Irene Reeves taking out the Coonamble Citizen of the Year for 2021.	
L2.3.2. Council staff acknowledge Aboriginal Country at official Council meetings.	Acknowledgment of Country made by Council staff at official Council meetings	Acknowledgment of Country made by Council staff at official Council meetings.	Noreen Vu	100%	As of 30 June 2021 - Appropriate acknowledgement made.	

2016–21

Greater Central West Region

State of the Environment

Report

A 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.

Since 2007, the Councils of the Greater Central West Region of NSW (see map) have joined to produce Regional SoE Reports as part of Council reporting requirements.

NSW legislation means that Councils are not required to produce SoE reports each year, but in the year of the Council election. However, the participating Councils have decided to continue reporting on an annual basis so that they can provide a detailed SoE report that covers trends in the intervening years.

The 2020 Council elections were postponed until 2021 due to the COVID-19 pandemic. Being the year of the Council election, this SoE report responds to the requirement in the *Local Government Act 1993* that Councils measure and report on the progress of the environmental objectives in their Community Strategic Plan.

This report provides a regional summary of trends (2016–2021) in selected environmental indicators across the 15 Local Councils in the Greater Central West Region. It was prepared in conjunction with reports on each Council's environmental strategies, appropriate indicators to measure them and trends in these indicators since the last Council election (2016).

Environmental Indicators

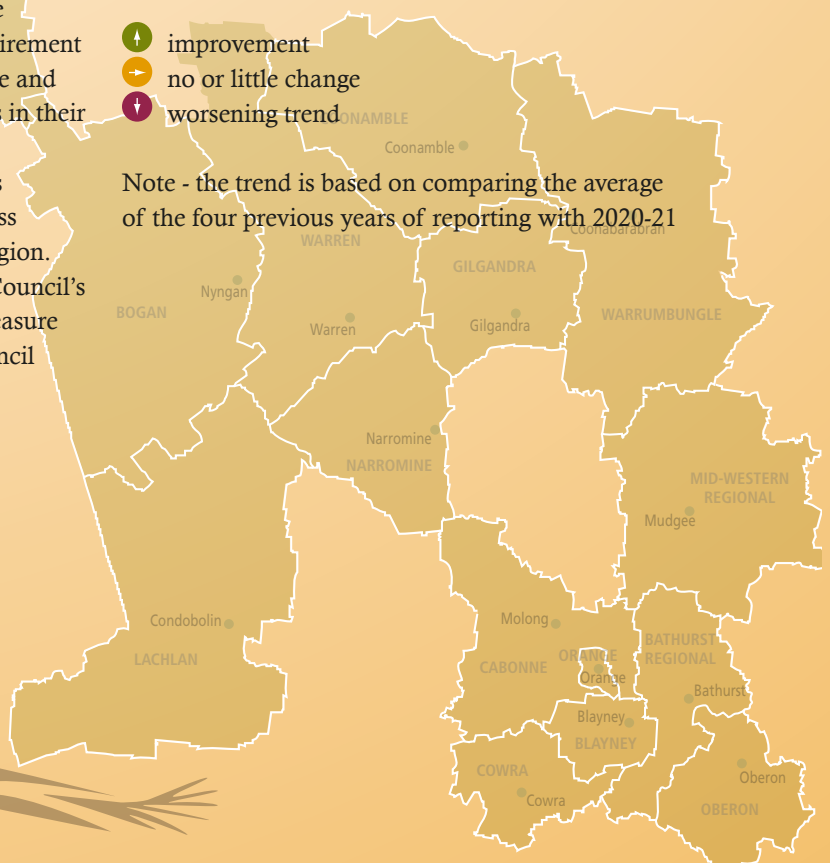
Over 100 indicators have been identified and used to measure the state of the environment across the Greater Central West Region using data compiled over the past five years. The indicators are categorised into five themes:

- Land
- Biodiversity
- Water and Waterways
- People and Communities
- Towards Sustainability

The trend for each indicator is shown in the theme tables as follows:

- ↑ improvement
- no or little change
- ↓ worsening trend

Note - the trend is based on comparing the average of the four previous years of reporting with 2020–21



Land

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend
Contamination	Contaminated land sites - Contaminated Land Register (number)	7	7	8	7	7	→
	Contaminated land sites - potentially contaminated sites (number)	1,275	1,410	1,581	1,572	1,585	↓
	Contaminated sites rehabilitated (number)	10	6	6	16	6	↓
Erosion	Erosion affected land rehabilitated (ha)	2,266	1,798	248	0	1,002	↑
Land use planning and management	Number of development consents and building approvals	2,562	2,673	2,855	2,657	3,637	↓
	Landuse conflict complaints (number)	90	80	61	81	72	↑
	Loss of primary agricultural land through rezoning (ha)	124	40	41	257	150	↓
Minerals & Petroleum	Number of mining and exploration titles				1,408	765	↑
	Area covered by mining and exploration titles (ha)	5.3M	5.3M	5.1M	5.9M	6.2M	↓

Water and Waterways

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend
Surface & Ground Water Quality	Average salinity levels in selected streams (EC)	431	551	547	518	444	↑
	E.coli remote from wastewater treatment plants (per 100ml)	201	240	266	244	69	↑
Riparian	Riparian vegetation recovery actions (number)	21	22	20	26	26	↑
	Riparian vegetation recovery area (ha)	200	220	213	95	59	↓
Industrial/ Agricultural Pollution	Load Based Licencing Volume (kg)	261,088	130,691	128,607	158,013	238,108	↓
	Exceedances of license discharge consent recorded (number)	17	12	11	6	11	↑
	Erosion & Sediment Control complaints received by Council (number)	47	49	82	64	58	↑
Stormwater Pollution	Number of gross pollutant traps installed	32	33	32	31	30	→
	Total catchment area of GPTs (ha)	4,181	4,177	4,177	4,177	4,177	→
	Water pollution complaints (number)	19	26	17	23	20	→
Town Water Quality	Number of instances drinking water guidelines not met	98	59	76	61	98	↓
	Number of drinking water complaints	244	283	175	260	225	↑
Dam Levels	Average dam levels	87.4%	70.8%	48.2%	31.6%	44.4%	↓
Water extraction	Number of Water Supply Work Approvals from surface water sources				2,257	2,512	↓
	Volume of surface water permissible for extraction under licences (GL)				870	1M	↓
	Actual volume extracted through surface water licences (GL)					307,061	→
	Number of Water Supply Work Approvals from groundwater resources				19,273	19,468	↓
	Volume of groundwater permissible for extraction under licences (GL)				229	259K	↓
	Actual volume extracted through groundwater licences (GL)				125	60,439	↓
Council water consumption	Area of irrigated Council managed parks, sportsgrounds, public open space (ha)	973	913	892	959	984	↓
	Water used by council for irrigation (including treated and untreated) (ML)	767	1,135	1,157	970	975	↑
Town water consumption	Annual metered supply (ML)	17,987	19,687	17,604	14,032	14,070	↑
	Annual consumption (Total from WTP) (ML)	16,791	17,714	15,249	12,549	11,408	↑
	Average annual household mains potable water usage (kL)	201	214	189	168	157	↑
	Average level of water restrictions implemented	0.5	1.2	2.6	3.0	1.9	↓
	Water conservation programs (number)	6	11	13	17	13	↑

Biodiversity

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend
ClearHabitat Loss	Total area in the National Parks Estate (ha)	753,560	753,560	753,948	755,528	763,421	↑
	Total area of State Forests (ha)	239,000	239,000	239,000	239,000	239,000	→
	Total area protected in Wildlife Refuges (ha)				304,397	240,617	↓
	Area protected in conservation reserves & under voluntary conservation agreements (ha)	12,535	39,425	15,324	34,552	37,890	↑
	Extent of Traveling Stock Reserves in LGA (ha)			309,373	328,653	320,240	→
	Proportion of Council reserves that is bushland/remnant vegetation	38%	35%	34%	35%	35%	→
	Habitat areas revegetated (ha)	140	20	9	11	15	↓
	Clearing complaints (number)	39	41	41	40	19	↑
	Roadside vegetation management plan (number)	12	12	11	12	12	→
	Roadside vegetation rehabilitated (ha)	8	28	5	9	8	↓
Threatened Species	State Threatened species (number)				1,462	1,452	→
	Threatened species actions implemented (e.g. PAS, recovery plans) (number)	7	12	10	13	9	↓
	Fish restocking activities: native species (number)	380,705	188,210	184,270	198,322	511,196	↑
Priority weeds and feral animals	Fish restocking activities: non-native species (number)	315,568	171,634	257,675	249,500	249,400	↓
	Number of declared priority weeds	102	102	103		113	↓
	Invasive species (listed priority or WONS) under active management	185	180	166	157	148	↓

People and Communities

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend
Active community involvement	Environmental volunteers working on public open space (Hours)	5,464	5,671	4,670	4,122	3,351	↓
	Number of environmental community engagement programs	37	43	42	48	49	↑
	Number of growers' markets/local food retailers specialising in local food	65	70	68	75	80	↑
Community impacts	Number of days that air pollution maximum goals for particulate matter were exceeded			17	169	4	↑
Indigenous Heritage	Number of Indigenous sites on AHIMS register	9,783	10,187	10,969	11,322	11,649	↑
	Inclusion in DCPs & rural strategies (number)	9	10	11	11	12	↑
	Extent of liaison with Indigenous communities (self-assessed from 0 = none to 3 = High)	1.7	2.0	1.4	2.0	1.6	↓
	Development approvals on listed Indigenous sites (number)	3	4	3	3	2	↑
	Number of Indigenous heritage management actions/responses	6	5	11	17	12	↑
Non-Indigenous Heritage	NSW Heritage Items (number)	99	100	106	105	104	↑
	Locally listed heritage items (number)	2,195	2,199	2,198	2,156	2,190	↑
	Actions to protect non-Indigenous heritage (including management plans) (number)	20	34	46	34	41	↑
	Heritage buildings on statutory heritage lists demolished/degraded in past year (number)	1	4	0	7	4	↓
	Heritage buildings on statutory heritage lists renovated/improved in past year (number)	88	66	120	190	70	↓

Towards Sustainability

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend
Waste Generation	Total waste entombed at primary landfill (tonnes)	90,164	95,560	83,686	83,466	104,183	↓
	Total waste entombed at other landfills (exc recyclables) (tonnes)	31,909	30,803	30,754	30,581	35,261	↓
	Average total waste generated per person (tonnes)	0.76	0.80	0.72	0.72	0.87	↓
	Average cost of waste service per residential household	\$355	\$372	\$415	\$400	\$440	↓
Hazardous/Liquid Waste	DrumMuster collections (number of drums)	59,221	84,478	67,742	63,464	70,900	↑
	Household Hazardous Wastes collected (kg)	44,365	31,539	86,068	15,076	98,394	↑
Reduce	Organics collected (diverted from landfill) (tonnes)	35,545	28,800	18,807	21,672	30,974	↑
	E-Waste collected (diverted from landfill) (tonnes)	69	97	119	113	172	↑
Recycle	Volume of material recycled (tonnes)	17,871	22,235	20,776	22,727	19,890	↓
	Volume of material recycled per person (kg)	98	123	115	125	109	↓
Littering and illegal dumping	Number of illegal waste disposal complaints to Council	301	327	316	289	196	↑
Engineering, Infrastructure and Civil Works	New road construction (km)	15	14	15	60	36	↓
	Road upgrades (km)	1,246	1,236	1,143	932	660	↑
Risk Management	Flood management plans/ flood mapping - increase in area covered (ha)	2,513	303	100	100	7,229	↑
	Hazard reduction burns (number)	13	14	12	4	11	↑
Climate Change Mitigation	Office paper used by Council (A4 & A3 reams)	13,955	13,912	12,604	12,530	10,584	↓
	Council sustainability initiatives (number)	34	38	42	42	59	→
	Council mitigation initiatives (number)	12	17	20	12	31	→
Council Greenhouse Gas Emissions	Annual electricity consumption for Council controlled facilities (MWh)	33,354	33,611	33,820	32,546	31,979	↑
	Annual natural gas consumption for Council controlled facilities (Gj)	33,106	31,373	32,285	33,085	37,268	↓
	Annual bottled gas consumption for Council controlled facilities (L)	14,200	13,433	14,773	13,330	12,424	↑
	Total fuel consumption (KL)	5,769	6,533	6,748	6,772	6,548	↓
	Average proportion of Council's electrical energy demand met from council-owned renewable energy infrastructure	11.2%	15.1%	19.1%	26.2%	32.3%	↑
	Council total operational greenhouse gas emissions (tCO ₂ -e/year)	173,443	160,971	244,330	174,869	148,877	↑
Community Greenhouse Gas Emissions	Small scale renewable energy uptake (kW installed)	8,427	14,562	20,245	24,685	33,591	↑
	Number of solar water heaters and heat pumps installed	132	135	104	62	59	↓





Councillors' Expenses and Facilities Policy 2019/2020

SECTION 252, LOCAL GOVERNMENT ACT 1993

COUNCILLORS' EXPENSES AND FACILITIES POLICY

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PART 1 – PRELIMINARY

(i) Citation

This policy is in accordance with the requirements of the Local Government Act 1993 and also the “Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW” (issued by the NSW Department of Local Government), and may be cited as the “Councillors’ Expenses and Facilities Policy”.

(ii) Commencement

This policy was adopted by Council on **14 August 2019 – Minute No 4453**.

(iii) Scope

This policy provides for the payment or reimbursement of expenses and the provision of facilities by Coonamble Shire Council to its Mayor and Councillors. It is also relevant to a Council Administrator, if applicable, and with necessary modifications.

(iv) Purpose of the Policy

To ensure that there is accountability and transparency in the reimbursement of expenses incurred or to be incurred by Councillors. The policy also ensures that the facilities provided to assist Councillors to carry out their civic duties are reasonable.

(v) Policy Objectives

- ☐ To ensure that the fees paid, civic expenses reimbursed and facilities provided to the Mayor, Deputy Mayor and Councillors are appropriate to the importance of the Office and are consistently applied and transparent.
- ☐ To ensure that no Councillors suffer hardship by reason of meeting their civic responsibilities as an elected person.
- ☐ To adequately reimburse Councillors for expenses incurred in the performance of their duties, including expenses incurred in becoming adequately informed on subjects relevant to their civic duties.

This policy also aims to uphold and demonstrate the following key principles:

Conduct – Councillors must act lawfully, honestly and exercise a reasonable degree of care and diligence in carrying out their functions under the Local Government Act or any other Act.

Participations, equity and access – the provisions of this policy are non-discriminatory and are to be used in an equitable manner to enable full participation by Councillors from different walks of life. The provisions of the policy shall be at an appropriate level to encourage members of the community, particularly under-represented groups such as those in primary caregiver roles, to seek election to Council by ensuring that they would not be financially or otherwise disadvantaged in undertaking the civic functions of a Councillor

Accountability and transparency – the details and range of benefits provided to the Councillors are to be clearly stated, fully transparent and acceptable to the local community.

Reasonable expenses – Councillors shall only be reimbursed for expenses reasonably incurred in the performance of their role as a Councillor. Only those entitlements specifically described in this policy shall be provided by Council.

(vi) Reporting Requirements

Section 428(2)(f) requires a council to include in its Annual Report:

- Council's policy on the provision of facilities for and the payment of expenses to Councillors.
- The total amount of money expended during the year on providing those facilities and paying those expenses.
- Additional information as required by the Local Government (General) Regulation 2005.

Additional annual reporting requirements:

Clause 217 of the Local Government (General) Regulation 2005 requires Councils to include the following, additional reporting information in their annual reports:

- The total cost of expenses and the provision of facilities for the Mayor and all Councillors.
- The cost of the provision of dedicated office equipment allocated to Councillors on a personal basis such as laptop computers, mobile phones, telephones and facsimile machines and internet installed in the Councillors' homes (including line rental and internet access).
- The cost of phone calls including mobiles, home located landlines, facsimile and internet services.
- Spouse/partner/accompanying person expenses
- Conference and seminar expenses
- Training and skill development expenses

- Interstate travel expenses (including subsistence and out-of-pocket expenses)
- Overseas travel expenses (including subsistence and out-of-pocket expenses)
- Care and other related expenses (of dependants to enable a Councillor to undertake his or her civic functions).

(vii) Legislative Provisions

This policy is made under section 252 of the *Local Government Act 1993* and in accordance with clause 403 of the *Local Government (General) Regulation 2005*.

Within five (5) months after the end of each year, a council must adopt a policy concerning the payment of expenses incurred or to be incurred by and the provision of facilities to the Mayor, the Deputy Mayor and the other Councillors in relation to discharging the functions of civic office.

Prior to adoption, public notice must be given and public submission invited for 28 days. Council must then consider all submissions received and make any appropriate changes to the policy.

Within 28 days after adopting a policy or making an amendment to its Councillors' Expenses & Facilities Policy, Council is required to forward the following information to the Director-General of the Department of Local Government:

- A copy of the policy or amendment
- Details of all submissions received during the public exhibition period
- A statement setting out, for each submission, the Council's response to the submission and the reasons for the Council's response
- A copy of the public exhibition notice.

This policy does not provide for:

- The payment of any allowance in the nature of a general expense allowance
- A motor vehicle owned or leased by the Council to be made available for the exclusive or primary use or disposition of a particular Councillor, other than the Mayor
- The use of Councillor expenses to support attendance by Councillors at political fundraising functions.

(viii) Other Government Policy Provisions

- Department of Local Government – Guidelines for payment of expenses and provision of facilities
- Coonamble Shire Council's Code of Conduct
- Department of Local Government – Circulars to Councils
- Independent Commission Against Corruption (ICAC) publications.

Councillors should be aware of and take account of the Independent Commission Against Corruption (ICAC) publication *No Excuse for Misuse, preventing the misuse of Council resources (Guidelines 2) November 2002*. This publication is available on the ICAC website at www.icac.nsw.gov.au

(ix) Councillors' & Mayor's Monthly Allowance

An annual fee is paid to each Councillor by Council. The fee is the amount fixed by Council under division 5 of part 2 of chapter 9 of the Local Government Act in accordance with the appropriate determination of the Local Government Remuneration Tribunal.

The setting and payment of Councillor annual fees does not fall within the scope of this policy.

(x) Claims for Reimbursement of Expenses & Approval Process Claims for reimbursement of expenses under this policy shall be submitted within the financial year in which they were incurred or within three (3) months of incurring the expense(s), whichever is the later.

Claims shall be submitted to the General Manager or delegate and shall be accompanied by the reimbursement form attached to this policy. Tax invoices and receipts are to be supplied when available to support claims.

Reimbursement of significant or potentially contentious expenses under this policy will require prior approval at an Ordinary Council Meeting. Less significant expenses will require approval by the Mayor and the General Manager, or in the case of the Mayor's expenses, the Deputy Mayor and the General Manager (to avoid any one person being the sole decision maker with respect to reimbursements).

Claims for travelling expenses under this policy shall include details of:

- The date and place of departure
- The date and place of arrival

- ☐ Distance travelled
 - ☐ Fares and parking fees paid
 - ☐ The amount claimed as travelling allowances ☐
- Total amount of claim.

The rate of calculation of the amount payable for travel in a Councillor's own car shall be the rate payable for claims by staff under the Local Government (State) Award (or any document that succeeds that Award).

Council shall, where possible, pay expenses directly by account.

Should a determination be made that a claim should not be paid, the General Manager shall explain such decision to the Councillors and should the Councillor still believe that the claim should be paid, in part or in full, it shall be considered that a dispute exists.

In the event of a dispute at any time regarding this policy, the parties to the dispute shall provide a written report on the nature of the dispute. The General Manager shall submit such reports to the next meeting of Council to have the dispute determined by a resolution of Council having regard to this policy, the Act and any other relevant law. The decision of Council shall be binding on all parties.

(xi) Payments in Advance

Councillors may request payment in advance in anticipation of expenses to be incurred in attending conferences, seminars and training courses. However, Councillors must fully reconcile all expenses against the cost of the advance.

Within three (3) weeks of incurring the cost and/or returning home the Councillor shall submit the details to the General Manager for verification and pay back to Council any unspent money. The maximum value of a cash advance for attending conferences, seminars and training courses is \$100 per day, subject to a period of stay not exceeding the period for the conference, seminar or training course or authorised business plus one day each way for travelling.

(xii) Monetary Limits

The monetary limits prescribed in this policy set out the maximum amount that is payable in respect of any facility or expense. Any additional cost incurred by a Councillor in excess of any limit set shall be considered a personal expense that is the responsibility of the Councillor. All monetary amounts stated are exclusive of GST.

(xiii) Accompanying Persons Expenses

Expenses of a Mayor or Councillor's spouse/partner and accompanying persons shall be met by Council in the following circumstances:

- a) where the reasonable expenses of the spouse/partner have been met by the Mayor/Councillor; and
- b) the Mayor's/Councillor's spouse/partner has been officially invited to and has accompanied the Mayor/Councillor to a function/event; and
- c) the function relates to the discharge of the civic functions of the Mayor/Councillor; and
- d) the attendance of the Mayor's/Councillor's spouse/partner/accompanying person at the function(s) is considered reasonable necessary or appropriate in order for the Mayor/Councillor to fulfil his/her statutory role (e.g. where the Mayor/Councillor is hosting a reception or the attendance of the Mayor/Councillor and his/her spouse/partner/accompanying person as official guests at a local function to which guests are invited with their respective spouses/partners/accompanying person and the Councillor is representing the Council at the function).

This reimbursement does not extend to functions where the attendance of the Councillor's spouse, partner or accompanying person may be convenient, but could not be properly seen as relating to the discharge of functions of civic office (e.g. attendance at seminars, conferences and the like, with the exception of the Annual Conference of Local Government NSW).

The payment for spouses, partners and accompanying persons for attending appropriate functions (as detailed above) will be confined specifically to the ticket, meal and/or the direct cost of attending the function.

Limited expenses of spouses, partners or accompanying persons associated with attendance at Local Government NSW Annual Conference will be met by Council. These expenses are limited to the cost of registration and the official Conference dinner. Travel expenses and the cost of partner/accompanying person tours etc. are the personal responsibility of individual Councillors.

(xiv) Provision of Facilities Generally

Unless otherwise stated, where a facility may be provided by Council in accordance with this policy and a Councillor chooses to accept the facility, it shall be provided by Council with all establishment, routine maintenance, operating, training, replacement and insurance costs being met by Council, subject to any limits specified and adequate funds being allocated and available in Council's adopted operational plan and budget.

(xv) Dispute Resolution

Where possible, approval is to be sought and gained prior to reimbursable expenses under this policy being incurred, and a pre-approved limit be advised if requested.

In the event of a dispute as to the reimbursement of expenses or the availability of facilities under this policy, the Mayor and General Manager jointly, will make a decision on the matter in dispute. If a dispute exists with the Mayor, the Deputy Mayor and the General Manager jointly will make a decision on the matter in dispute.

If any matter is still in dispute after the joint decision of the Mayor/Deputy Mayor and General Manager, then the matter in question will be referred to a full Council Meeting for determination.

PART 2 – TRAINING & DEVELOPMENT, CONFERENCES, SEMINARS & VISITATIONS

(i) Training & Development, Conference and Seminars within NSW

Council encourages and supports the skills development of Councillors and educational courses that are directly related to Councillors' civic functions and responsibilities in order that Councillors have the resources needed to understand and undertake their role effectively and to facilitate continuing professional development opportunities.

- Councillors may attend conferences, seminars, targeted Councillor training courses.
- Approval to attend conferences, seminars, targeted Councillor training courses, and accredited training and education courses within NSW must be approved by Council.
- The Mayor and Councillors may attend conferences, seminars and accredited courses outside NSW only with approval of the Council and shall submit a written request for this purpose stating the reasons why he or she wishes to attend and what benefits it will bring to the Council.
- Further, all Councillors are eligible to attend the Annual Conference of Local Government NSW and all female Councillors are eligible to attend the Annual Australian Local Government Women's Association NSW Branch Conference.
- The council will pay all normal registration costs which are charged by organisers including the cost of related official luncheons, dinners and tours which are relevant to the interest of the Council or assist Councillors to discharge the functions of their civic office.
- If a private motor vehicle is used, the "mileage" allowance will be paid at the then current rate set by the NSW Local Government (State) Award.
- Costs of vehicle hire and/or taxi fares which are reasonably incurred while attending conferences will be reimbursed by the Council.
- Reasonable accommodation costs, including the night before and/or after the conference where this is necessary, will be met by the Council for conferences and seminars.
- Reasonable business out-of-pocket expenses will be reimbursed for costs associated with attending the conference, seminar, meeting or function. Reasonable out-of-pocket expenses will be limited to: parking fees; taxi fares; meals not included in the conference program and the reasonable cost of drinks accompanying a meal.

Council will not meet the cost of

laundry or the cost incurred for the use of a bar-fridge in a hotel room. This expense is subject to a reimbursement limit of \$100 per Councillor per day.

- Where the attendee is accompanied by his or her spouse/partner, the Council will not pay for any cost supplement involved in the accommodation. All costs for the spouse/partner (including travel, tours, meals, etc.) are to be borne by the attendee.

(ii) Interstate & Overseas Travel

Council will pay the same expenses as detailed above (for conferences within NSW) for Councillors travelling interstate and overseas on Council business only if Council resolved (at a meeting of the full Council) that such travel be undertaken.

Council reports in relation to overseas travel are to indicate:

- The total cost of the travel and a break-down of the total cost into the following areas – transport, accommodation and out-of-pocket reimbursement of expenses per person (including any amounts expected to be reimbursed by participants).
- Who is to take part in the travel.
- The length of the stay overseas.
- The purpose of the travel and the objectives to be achieved in undertaking the travel, including an explanation of what community benefits are expected as a result of the travel.
- Where exceptional cases arise for overseas travel (i.e. the travel has not been documented in Council's adopted Operational Plan) and travel has to be undertaken at short notice, the report to the Council will include why the travel is considered to be exceptional.

If the trip is to be sponsored by private enterprise, ICAC guidelines and reporting structures shall be followed.

Incidental conference, seminar and visitation expenses include telephone and facsimile calls, refreshments, internet charges, laundry and dry cleaning, newspapers, taxi fares and parking fees and meals not included in any conference/seminar program. This expense is subject to a reimbursement limit of \$100 Councillor per day.

(iii) Sister City Travel Expenses

Any visitations to and travel and accommodation costs associated with sister city arrangements by Coonamble Councillors must be approved by a Council Meeting prior to acceptance of any invitations and any gifts or benefits associated with such visits. Both parties shall show full regard to the requirements of both Councils' Codes of Conduct

PART 3 – PROVISION OF FACILITIES & SPECIFIC EXPENSES FOR COUNCILLORS

In addition to the Councillor's Fee (Allowance) set by Council annually following determination by the Remuneration Tribunal, Councillors are entitled to receive:

(i) Equipment & Other Items not required to be Returned

- (i) Stationery items limited to letterheads, business cards (bearing coloured personal photographs if requested), "With Compliments" slips and envelopes for use on Council business. This expense is subject to a limit of \$20 per Councillor per year.
- (ii) The cost of postage associated with mail sent by Councillors in the course of carrying out their civic duties, to their constituents will be borne by the Council to a maximum of \$100 per Councillor per annum.
- (iii) Councillors' name badges.
- (iv) Secretarial support when required on Council matters.
- (v) Meals and refreshments following meetings of Council and its Committees – as arranged by the General Manager in accordance with budgetary limits.
- (vi) Access to Council's Policy Register and other necessary codes required for reference purposes.
- (vii) Councillors may be reimbursed for the reasonable cost of carer arrangements, including childcare expenses and the care of elderly, disabled and/or sick immediate family members of Councillors, to allow Councillors to undertake their Council business obligations (including attending Council or Committee meetings), subject to a limit of \$50 per Councillor per month.
- (viii) A telephone allowance of up to \$20 per Councillor per month, subject to documentary evidence of Council business use.

All equipment remains the property of Council and is returnable on a Councillor ceasing to hold office.

PART 4 – PROVISION OF ADDITIONAL FACILITIES & SPECIFIC EXPENSES FOR THE MAYOR

In addition to the benefits provided to Councillors, the Mayor is entitled to a Mayoral Fee (Allowance), which is set by Council annually following determination by the Remuneration Tribunal and:

(i) Equipment and Other Items Not Returnable

- (i) Mayoral name badges
- (ii) Secretarial services provided from within Council.
- (iii) Reimbursement for reasonable expenses incurred by the Mayor in attending functions or performing duties in the role of Mayor.

(ii) Equipment and Other Items Required to be Returned

- (i) Lease back of the Council's Mayoral vehicle (which is fully serviced and maintained by Council) and including the provision of a fuel card for the Council vehicle. Standard class vehicle shall be a Holden sedan or equivalent, with conditions of use being generally in accordance with Council's Lease Back Agreement. Copy attached.
- (ii) Use of the Mayoral Chain of Office while acting in the official capacity of Mayor.

(iii) Provision of Office for Mayor

The Mayor shall be provided with an office for the performance of official duties relating to the business of Council.

The Mayor shall have the amount of the lease back for the vehicle, as determined by Council when setting fees & charges, deducted from the monthly Councillor/Mayoral Allowance.

PART 5 – LIMITATION ON SPECIFIC EXPENSES FOR THE MAYOR AND COUNCILLORS

(i) General Travel Arrangements

All travel by Councillors should be undertaken by utilising the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

The driver of any vehicle (including the Mayor and Councillors) is personally responsible for all traffic and parking fines incurred while travelling in private or Council vehicles on Council business.

The reimbursement of travel expenses includes associated other costs, such as parking and road tolls.

(ii) Private Use of Equipment and Facilities

The fees payable under this policy shall be reduced by an amount representing the private benefit to the Mayor or a Councillor of a facility provided by the Council to the Mayor or Councillor.

Councillors should not obtain private benefit from the provision of equipment and facilities, nor from travel bonuses such as 'frequent flyer' schemes or any other such loyalty program. However it is acknowledged that incidental use of Council equipment and facilities may occur from time to time. Such incidental private use is not subject to a compensatory payment.

Where more substantial private use has occurred the Councillor must reimburse Council for the actual cost to Council of the private use in question.

Equipment, facilities and services provided under this policy shall not be used to produce election material or for any other political purposes.

The distribution, dissemination or publication, using any Council resources, of any Council newsletter or any other communication featuring the name or identity of any Councillor (including the Mayor) or any candidate for any Local Government election is strictly prohibited.

PART 6 – LEGAL ASSISTANCE

Council may disburse money only if the disbursement is authorised by the Local Government Act 1993, either expressly or because it is supplemental or incidental to or consequential upon the exercise of its functions.

In the particular circumstances outlined below, Council will indemnify or reimburse the reasonable expenses of :

- a) a Councillor defending an action arising from the performance in good faith of a function under the Local Government Act (section 731 refers); or
- b) a Councillor defending an action in defamation provided the statements complained of were made in good faith in the course of exercising a function under the Act; or
- c) a Councillor for proceedings before the Local Government Pecuniary Interest and Disciplinary Tribunal or an investigative body provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the Tribunal or investigative body makes a finding substantially favourable to the Councillor.

Legal expenses incurred in relation to proceedings arising out of the performance by a Councillor of his or her functions under the Act should be distinguished from expenses incurred in relation to proceedings arising merely from something that a Councillor has done during his/her term in office. An example of the latter is expenses arising from an investigation as to whether a Councillor acted corruptly by using knowledge of a proposed rezoning for private gain. This type of expense is not reimbursable under this policy.

Council will not meet the costs of an action in defamation taken by a Councillor as plaintiff in any circumstances.

Council will not meet the costs of a Councillor seeking advice in respect of a possible defamation, or in seeking a non-litigious remedy for possible defamation.

Council will not meet the legal costs of legal proceedings initiated by a Councillor under any circumstances.

Legal costs will not be met for legal proceedings that do not involve a Councillor performing their role as a Councillor. Any indemnity or reimbursement of legal costs will be made only by resolution of the full Council.

PART 7 – INSURANCE/INDEMNITY

Section 382 of the Local Government Act 1993 requires a Council to make arrangements for its adequate insurance against public liability and professional liability.

The Mayor and Councillors will be provided with full indemnity against any action, liability, claim or demand arising from the bona fide performance of their responsibilities, with the exception of defamation claims where the availability and extent of an indemnity shall be determined by Council in its absolute discretion, after the claim has been disposed of by a final judgement in proceedings, withdrawn, settlement or compromise of proceedings or otherwise as the case may be, having regard to all circumstances that Council, in its absolute discretion, considers relevant.

Insurance provision for Councillors includes:

- ☐ Public liability (for matters arising out of Councillors' performance of their civic duties and/or exercise of their Council functions).
- ☐ Professional indemnity (for matters arising out of Councillors' performance of their civic duties and/or exercise of their Council functions).
- ☐ Personal injury while on Council business.
 - o Note: Councillors are not covered by Workers Compensation payments or arrangements.

All insurances are subject to any limitations or conditions set out in the Council's policy of insurance.

PART 8 – CODE OF CONDUCT REQUIREMENTS

Council's Code of Conduct contains the following provisions that are relevant to this Councillors' Expenses & Facilities Policy:

Use of Council Resources

- ☐ You must use Council resources ethically, effectively, efficiently and carefully in the course of your public or professional duties and must not use them for private purposes, unless this is lawfully authorised and proper payment is made where appropriate.
- ☐ You must be scrupulous in your use of Council property, including intellectual property, official services and facilities and should not permit their misuse by any other person or body.
- ☐ You must avoid any action or situation which could create the impression that Council property, official services or public facilities are being improperly used for your own or any other person or body's private benefit or gain.
- ☐ The interests of a Councillor in their re-election are considered to be a personal interest and, as such, the reimbursement of travel expenses incurred on election matters is not appropriate. Council letterhead, Council crests and other information that could give the impression it is official Council material must not be used for these purposes.
- ☐ You must not convert any property of the Council to your own use unless properly authorised.

**Coonamble Shire Council
Claim Form – Annexure No 1**

NAME: _____

I hereby submit the following claim for expenses incurred in attending:

<i>Date</i>	<i>Type of Meeting</i>	<i>Location</i>	<i>Km Travelled (Engine capacity 2.4l & less</i>	<i>Km Travelled (Engine Capacity 2.5l & above)</i>		<i>Date</i>	<i>Other Expense Details (receipts attached)</i>	<i>Amount claimed (\$)</i>

							Total Other Expenses	\$
Total Kms								
	@ 0.67/km	@ 0.76/km						

Councillor's Signature: _____ Claim Authorised by:

**Coonamble Shire Council
Prepayment Reconciliation Statement – Annexure No 2**

Councillor _____ Claim Date: _____

Event: _____ Council Resolution: _____

Prepayment Amount: _____

Claim details:

Cheque No	PREPAYMENT BY COUNCIL	\$	Less the following detailed expenses	
Date	Description of Goods or Service	Amount Claimed	Tax Invoice Attached or Kms Claimed	Job Number Office Use

In cases where a mileage allowance is claimed, please provide the following details:

Vehicle Make/Model: _____ Registration No: _____

Please tick: Vehicle Engine Capacity: ☐ Under 2.5 litre ☐ 2.5 litre 7 over

I certify that the expenses being claimed on this reimbursement form were legitimately incurred as part of my official civic duties as a Councillor of Coonamble Shire Council and all receipts are attached.

Councillor: _____ **Signed:** _____ **Date:** _____

AUTHORISATION

Councillor: _____ **Signed:** _____ **Date:** _____

General Manager: _____ **Signed:** _____ **Date:** _____

**PROVISION OF LEASEBACK MOTOR VEHICLE TO MAYOR
Annexure No 3**

AGREEMENT made this _____ day of _____, **20XX**
BETWEEN THE COUNCIL OF THE SHIRE OF COONAMBLE (hereinafter called 'the Council')
AND _____ (hereinafter known as 'the Mayor')
of **COONAMBLE**
AND WHEREAS the Council and the Mayor have mutually agreed upon the provision of a motor vehicle for and conditions relating to use in the discharge of Mayoral duties.

NOW THIS AGREEMENT WITNESSETH:

1. It is agreed between the Council and the Mayor that Council shall supply a motor vehicle to the Mayor .
2. It is agreed between the Council and the Mayor that the said motor vehicle is and shall remain the property of Council and shall be surrendered to the Council in the event of termination or cessation of service as the Mayor.
3. It is agreed between the parties that the Council shall have the responsibility for all costs of acquisition, registration, insurance, running costs, maintenance and servicing of each and every such vehicle. All such things shall be done by Council or under Council's prior authorisation. The Mayor is responsible for the cleaning of the motor vehicle.
4. The arrangements set out herein for the provision of a motor vehicle may be cancelled by either party upon one month's notice in writing.
5. The Council and the Mayor agree that the motor vehicle shall be driven only by the Mayor or the Mayor's spouse.
6. In consideration of Council making available to the Mayor the use of such motor vehicle for private purposes, the Mayor in receipt of such benefit shall pay to the Council a sum in the amount of :
\$>>>>>> per month for 2019/2020 and indexed to rate pegging legislation and will be subject to change in the event of any alterations in present taxes or the introduction of future taxes which may affect costs incurred by Council.
7. Should the Mayor be convicted of the offence of "driving with more than the prescribed concentration of alcohol in the blood" the Mayor shall bear the costs of associated damages and repairs in the event that Council's Insurers disclaim responsibility.

8. Any rights to the vehicle shall be revoked if the Mayor's motor vehicle licence is suspended by a Court or the Roads and Traffic Authority for any reason for the period of that suspension.
9. The Mayor is responsible for recording the details of all fuel used and all travel details and must provide these details to Council.
10. The arrangement may be terminated at any time by Council if the Mayor fails to comply with the conditions of this arrangement.

IN WITNESS WHEREOF the parties have hereunto set their hands on the day and year first hereinbefore mentioned.

SIGNED for and on behalf of the
COONAMBLE SHIRE COUNCIL in
the presence of :

..... (Witness)

SIGNED by the said
MAYOR
in the presence of :

..... (Witness)

Presented to Council Meeting: 10 July 2019
Public Exhibition: 10 July 2019 to 6 August 2019 Adopted
by Council: 14 August 2019 Min No 4453