



COONAMBLE SHIRE COUNCIL ANNUAL REPORT 2021-2022

COONAMBLE
SHIRE COUNCIL

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1.0 Welcome

Acknowledgement of Country

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

Mayor's Message

I am pleased to present my report as Mayor for the 2021/22 financial year. Although I have been in the position for only six months of this reporting period, I am happy with what our Council has achieved in the short time and confident that it will deliver many community-preferred projects in the year ahead.

Due to challenges brought about by the COVID-19 pandemic, the term of the previous Council was extended by some 14 months, with the Local Government Elections not being held in September 2020, but extended to 4 December 2021. I was elected Mayor at an Extraordinary Meeting held on 11 January 2022.

I congratulate the previous Council on what it achieved during the previous term. It was a challenging year to say the least – we have experienced a bit of everything! After surviving the drought, the mice plague that caused untold grief and loss and navigating our way through the pandemic, we are now coming to terms with the unseasonal and ongoing wet conditions.

The first of the very heavy rain occurred at the end of November 2021 and caused significant damage to roads and infrastructure, resulting in the Local Government Area (LGA) being declared a natural disaster region. Another period of exceptionally wet weather occurred in the early part of 2022, which resulted in our LGA being declared a natural disaster region for the second time. Although additional funds are allocated to repair damage caused during these events, challenges have been exacerbated by the inability to access work sites due to wet conditions.

Staff has been doing everything possible to keep the road network adequately maintained and serviceable, but it is impossible maintain roads to the standard we all desire. This has been a huge concern and affects the whole community.

To help cope with the upheavals caused by the COVID pandemic, both State and Federal Government provided significant opportunities to local councils throughout the year for appropriate projects under grant funding programs. Our Council was very fortunate to have been allocated \$12.9 million from State and Federal Governments under these various Programs. This funding was invaluable and assisted Council in the delivery of services and assets with its LGA.

In late January/early February 2022 COVID-19 Resilience Grants were made available for businesses, organizations and community groups needing financial support to become more responsive to operating during the pandemic.

In February 2022 new town entrance signs were placed at Coonamble, Gulargambone and Quambone featuring local art and workmanship. I would like to congratulate everyone involved in this project, which was funded by NSW Government Drought Stimulus Program, with Council funding the new town entrance signage.

I am delighted that funding was approved for the construction of a new building for the State Emergency Service (SES). This is well overdue and the new building will provide updated and state-of-the art equipment which will be used in emergency situations. I am sure the community agrees that our emergency service personnel do a wonderful job under sometimes the most trying circumstances and I commend, congratulate and thank all the wonderful volunteers who are committed to looking after communities in emergencies.

Following the departure of the former General Manager Council was not able to recruit a suitable candidate, however we were fortunate to secure the services of Ross Earl to take over the reins as interim General Manager until a permanent appointment can be recruited. I wish to record my gratitude and that of my colleagues to Ross

and thank him for taking up the interim role. My thanks also to Bruce Quarmby who acted in the role of General Manager prior to Ross commencing with Council.

Council continues to provide opportunities for community groups and not-for-profit organisations to apply for funding from its Donations Vote under four separate rounds annually. During this reporting period \$73,917.00 was allocated to successful and worthy recipients to provide benefits to their individual organisations which have direct benefit locally.

Congratulations and thanks to my fellow Councillors and Staff for their efforts in getting on with the job under extremely difficult circumstances during the year! Both indoor and outdoor employees are the backbone of our organization and without their co-operation Council would not be scoring goals.

The next year will definitely not be without challenges, but I am confident in our ability to achieve and deliver worthwhile projects to our communities.

Tim Horan
Mayor



Contact us

Visit

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

Office Hours

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

Contact

Phone: (02) 6827 1900

Fax: (02) 6822 1626

Email: council@coonambleshire.nsw.gov.au

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

| | |
|-----------------------------------|--|
| Library | Castlereagh Street, Coonamble Phone 6827 1925 Fax 6822 1057 Email: Coonamble.Library@coonambleshire.nsw.gov.au Facebook: Coonamble Shire Library |
| Information & Exhibition Centre | 120 Castlereagh Street, Coonamble Phone 6827 1923 Facebook: Visit Coonamble |
| Service NSW Agency | 84 Castlereagh Street, Coonamble Phone 6822 1487 |
| Coonamble Museum Under the Bridge | Aberford Street Opening Hours: Monday to Friday 10.00am – 12.00pm Phone 68222873 |
| Coonamble Swimming Pool | 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 |
| Gulargambone Swimming Pool | 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 |

2.0 Introduction

The Annual Report

The purpose of the Annual Report is for Council to communicate to the community the progress made in 2021/2022 with the four year Delivery Program and the one year Operational Plan. These plans are wholly the responsibility for Council to deliver. The Annual Report includes information on a number of mandatory and statutory reporting requirements found in Section 5 and audited financial statements found in Section 6. An “easy to read” financial summary is also provided below in Section 2.3 outlining key income and expenditure.

The Annual Report forms part of Council’s Integrated Planning and Reporting obligations which includes a suite of strategic plans and documents for the Coonamble Shire and Council. The IP&R process is outlined below in Diagram 1.

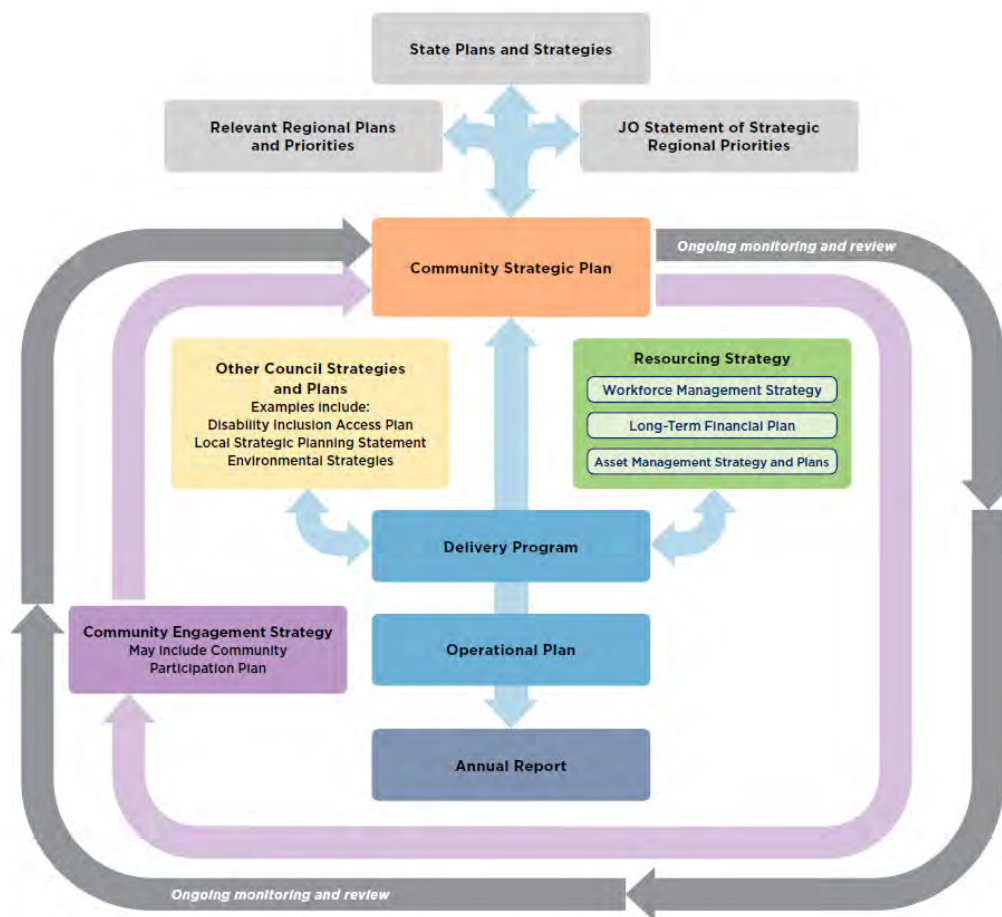


Diagram 1.

Highlights

Highlights over 2021/2022 in the delivery of actions contained in the Delivery Program and Operational Plan across the quadruple bottom line – economic, social, environmental and civic leadership are outlined below. A full Progress Update Report 2021/2022 on the Delivery Program and Operational Plan is provided in Section 4.

OUR PEOPLE

- Council continues to combat crime through increased CCTV footprint including at Warrena Weir.
- The Coonamble Sportfield upgrade project which included lighting upgrade, power upgrade, replacement of the cricket wicket and upgrades to the playing fields were completed and with the support of grant funding.
- Funding has been secured for the installation of female changerooms and a walking loop at the Coonamble Sportsground.
- A Community Engagement Policy for Council projects and programs was adopted to support enhanced engagement with the community including greater engagement with people from diverse backgrounds.
- Council continues to support the growth and development of arts and culture in our community through initiative such as the ongoing funding of Outback Arts, and via delivery of youth arts and cultural programs, in particular the school holiday programs in partnership with several locally based not-for-profit organisations.
- Upgrades to the Warrena Weir including lighting and CCTV.
- The Coonamble Library continues to evolve and deliver engaging library and technology services to the community including;
 - o Upgraded technology including new software and hardware and continuation of the only free internet and technology access in Coonamble, upgrade to the audio visual equipment to provide movie events for young and old, and ChargeBar for the public to charge devices on whilst at the library.
 - o Coonamble is a part of the Dolly Parton Imagination Library which was launched with the NSW Government as part of the Brighter Beginnings program to support improved literacy in children and infants.
 - o The Coonamble Library service supports and engages with seniors through several programs including providing a space for Seniors Citizens Craft Group, hosting the Seniors Festival Luncheon attended by 110 people, and hosting monthly seniors' movie screenings.
 - o Other events hosted by the Coonamble library service include the Coonamble Services Easter Egg hunt attended by 76 children and their carers, three week exhibition of the State Library of NSW's "Paintings From The Collection", organisation and prize sponsorship of the writing competition at the Coonamble Show and Gulargambone Show, regular visits from and to the early childhood education centres in Coonamble, supporting and delivering activities for the school holiday programs, Words On Wheels service to deliver library services to house bound residents, and provision of meeting facilities which is well utilised by an array of groups and individuals in the community including people with a disability and their carers and support services.



Library services

| Service | Loans | New M/ships | Wi-Fi (ppl) | Internet (ppl/hrs) | Children's Computers | Junior Visits | Adult Visits |
|--------------|-------|-------------|-------------|--------------------|----------------------|---------------|--------------|
| Coonamble | 5016 | 46 | 290 | 733/82.9 | 261 | 573 | 2749 |
| Gulargambone | 383 | 4 | | | | | |

Visits and enquiries by type

| Library Visits | Reference Enquiries | Technology Enquiries | Local History | VIC Enquiries |
|----------------|---------------------|----------------------|---------------|---------------|
| 3322 | 23 | 321 | 41 | 64 |

Activity Statistics

| Senior Craft | Pre-School Visits | Housebound | Meetings | Movies | Other |
|--------------|-------------------|------------|----------|--------|-------|
| 115 | 211 | 33 | 82 | 53 | 223 |

OUR ECONOMY

- Progression and completion of several Masterplan projects including;
 - o Coonamble main street precinct concept design completed
 - o Electric vehicle charging point in the Coonamble CBD.
 - o Town entry signage and sculptures near completion.
 - o Visit Coonamble website completed and live.
 - o New Visit Coonamble brochure completed.
 - o Renewal of Council's website as part of brand and tourism development.
 - o The new Coonamble Visitor Information Centre was completed and opened in November 2021 with the ramp, access and carparking facilities also completed in 2021/2022.
 - o The Coonamble Artesian Bath project continues to progress with the Feasibility Study, Business Case and Concept Design completed, land acquisition is being progressed, and grant funding perused where available.

OUR INFRASTRUCTURE

- Commenced the Tooraweenah Road Upgrade Preconstruction Activities including the appointment of a project manager, securing environmental approvals, completion of the site survey and commencement of the detailed design drawings
- A Sustainability Review for Council's Mt Magometon Quarry operation was completed to ascertain financial and operational sustainability.
- Completed school crossing adjacent to the St Brigids Catholic School (Tooloon Street)
- Awarded the tender for the completion of the Euronne Gully Culvert Upgrade on Quambone Road
- Completed drainage improvements adjacent the Coonamble Public School (Bertram Street)
- Completed the Maule Lane Rehabilitation
- Completed various drainage improvements around King Street, Charles Street, Park Street and McCullough Street
- Completed Piliga Road Rehabilitation at intersection with Baradine Road
- Rehabilitated several segments of Box Ridge Road under the LRCI Phase 2 Program
- Resealing segments of the Gular Road (SR19)
- Heavy patching of several segments of the Carinda Road and rehabilitation of floodway
- Resheeting Goorianawa Road
- Resheeting Gular Road
- Flood restoration works on
 - o Emby Road
 - o Back Gular Road
 - o Beanbah Road

- Vatua Lane
- And numerous others
- Regional Road Reseals on Baradine Road, Quambone Road, Pilliga Road and Warren Road
- To ensure the ongoing resilience of Coonamble during flooding the Levee Audit Report and Levee Operation Manual is being prepared

OUR ENVIRONMENT

- The NSW Planning Portal was introduced to streamline planning processes and applications. Community training sessions were provided and supported via funding from the NSW Government.

OUR LEADERSHIP

- The newly elected Council is working its way through a process of induction and refresher training - with a firm commitment of being open and transparent in its decision making.

Financial summary

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

A summary of our performance is provided below, while detailed financial information is included within the full financial statements as Appendix C of this report.

| INCOME FROM CONTINUING OPERATIONS | 2021/2022 (\$ '000) |
|--|------------------------|
| Rates and annual charges | 6,818 |
| User charges and fees | 6,286 |
| Other revenues | 787 |
| Grants and contributions provided for operating purposes | 11,337 |
| Grants and contributions provided for capital purposes | 1,643 |
| Interest and investment income | 206 |
| Other income | 80 |
| Net gain from the disposal of assets | 2 |
| Total income from continuing operations | 27,159 |
| EXPENSES FROM CONTINUING OPERATIONS | |
| Employee benefits and on-costs | 8,078 |
| Materials and services | 6,561 |
| Borrowing costs | 9 |
| Depreciation, amortisation and impairment of non-financial assets | 6,641 |
| Other expenses | 819 |
| Total expenses from continuing operations | 22,108 |
| Operating result from continuing operations | 5,051 |
| Net operating result for the year attributable to Council | 5,051 |
| Net operating result for the year before grants and contributions provided for capital purposes | 3,408 |

3.0 Coonamble LGA

Community Vision

“We are a prosperous, safe and welcoming community where we connect with each other, with our culture and our sustainable environment.” Community Strategic Plan 2022-2032



Coonamble LGA socio-economic profile and map

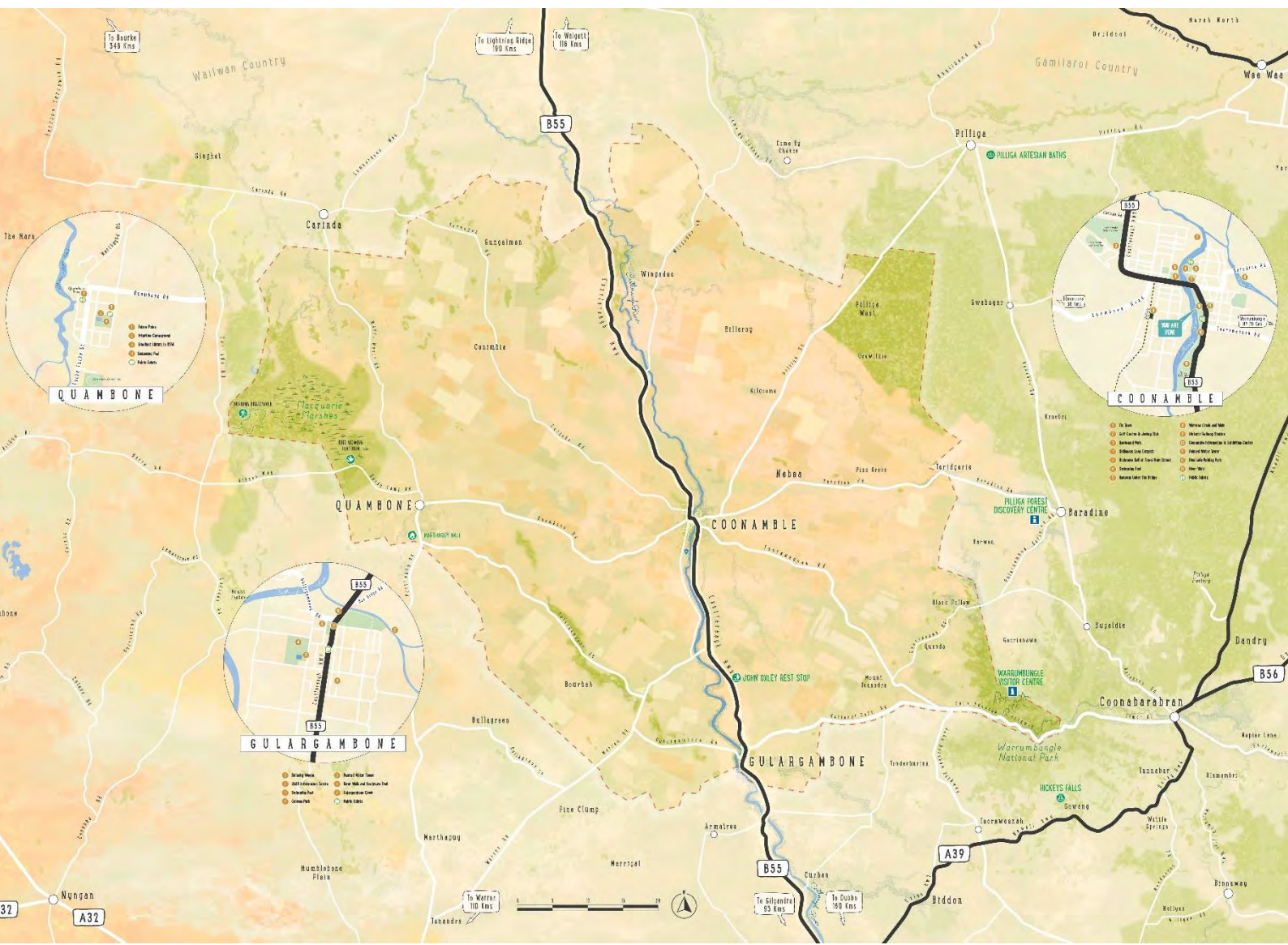
Coonamble Shire

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

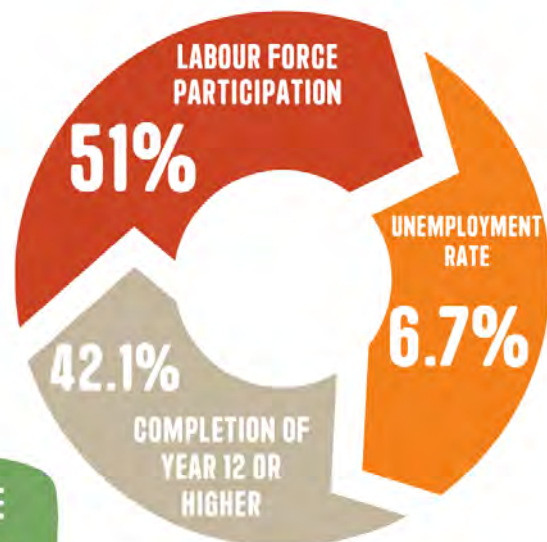
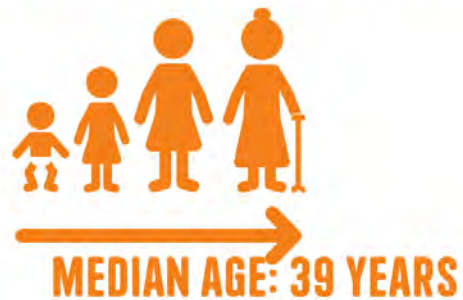
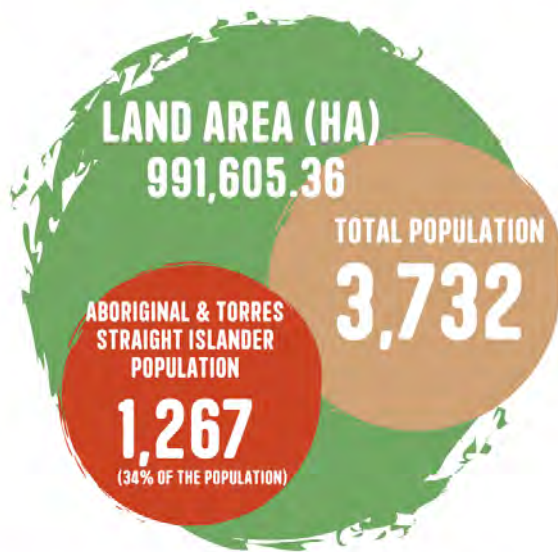
Coonamble LGA has strong connection to its Aboriginal heritage and culture, with 33.9 percent (Census, 2021) of the community identifying as Aboriginal.

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

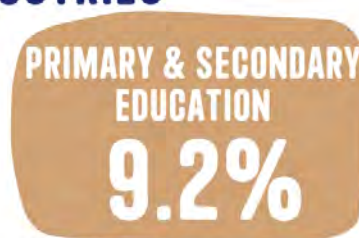
Coonamble is situated on the Castlereagh River which runs through the town, dividing east from west. Quambone is the gateway to the Macquarie Marshes, a rich ecological wetland and growing tourism hotspot. The Coonamble LGA has a diverse array of signature events including the annual Coonamble Rodeo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



COONAMBLE SHIRE SOCIO-ECONOMIC PROFILE



TOP EMPLOYMENT INDUSTRIES



Governance

Councillors

Coonamble Shire has a total of nine elected Councillors including the Mayor. During the time of this Annual Report 21/22 the Covid-19 delayed Local Government elections were held in December, 2021 meaning two different Councils presided over this reporting period. Below are the incoming elected Councillors.



Mayor Tim Horan
Elected in December 2021



Cr Karen Churchill
Deputy Mayor

Elected to Council in September 2016.



Cr Pat Cullen

Elected to Council in June 2019 in a by-election.



Cr Bill Fisher

Elected to Council in September 2016.



Cr Terry Lees

Elected to Council in December 2021.



Cr Adam Cohen

Elected to Council in December 2021.



Cr Barbara Deans

Elected to Council in June 2019 in a by-election.



Cr Al Karanouh

Elected to Council in 2014.



Cr Brian Sommerville

Elected to Council in December 2021.

Council meetings

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

The following Councillors are delegated to the below external committees or are the Councillor represent at these external committee;

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

Governance Framework And Reporting

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

Nine elected Councillors (previously seven) make decisions on behalf of the community at Council meetings. The General Manager is then responsible for ensuring implementation and delivery of 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.



Community Strategic Plan 2022-32

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.

Organisational Structure and Workforce

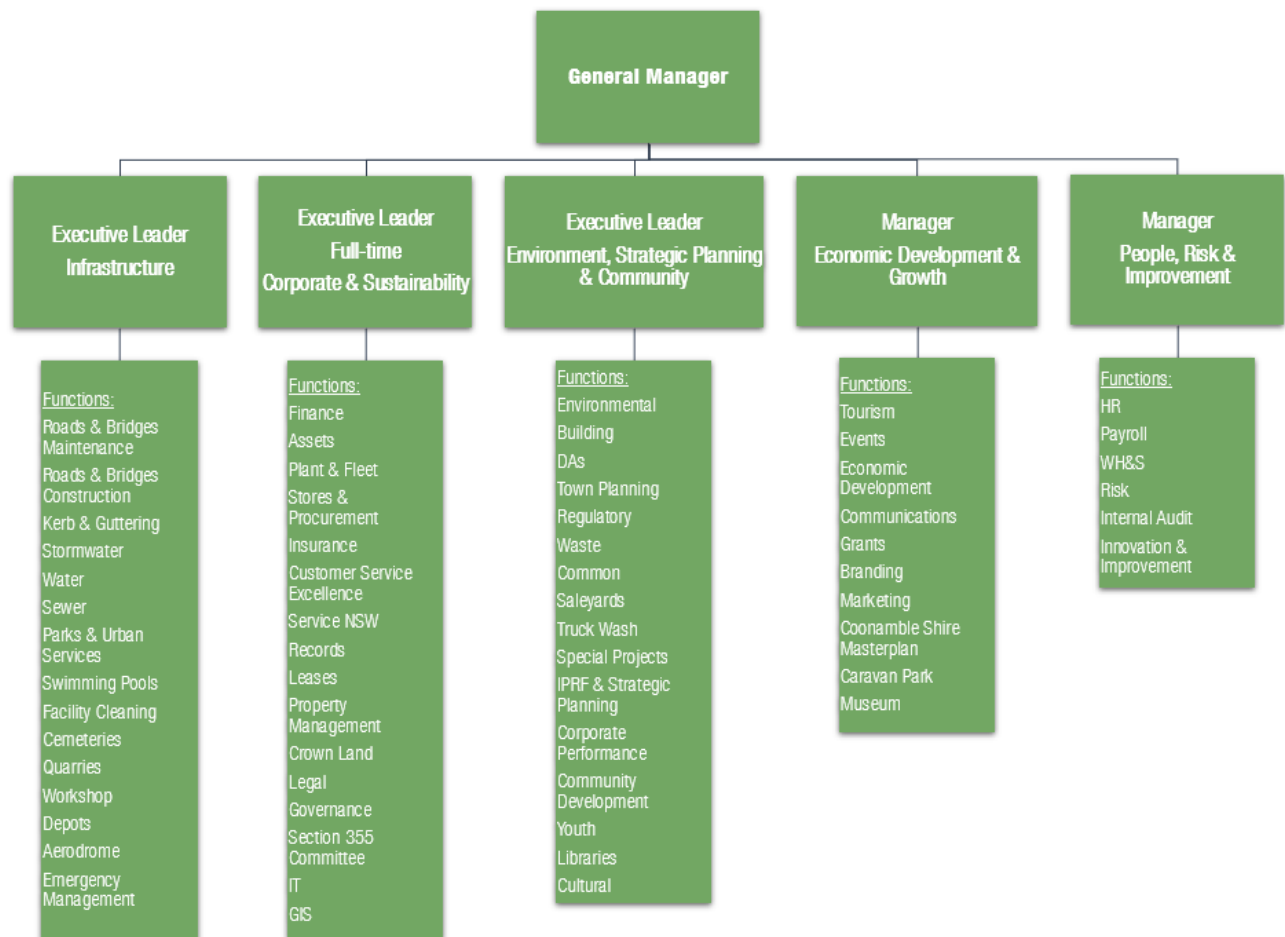
COONAMBLE SHIRE COUNCIL

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

EXECUTIVE LEADERSHIP

| | |
|---|--------------------------------|
| General Manager | Mr Hein Basson (to April 2022) |
| Executive Leader Corporate and Sustainability | Mr Bruce Quarmby |
| Executive Leader Infrastructure | Mr Daniel Noble |
| Executive Leader Environment, Strategic Planning and Community | Ms Noreen Vu (to June 2022) |





Benefits of working for Council

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

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

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

Staff Health & Wellbeing

To assist with providing a healthy work life balance we encourage to access our Employee Assistance Program through Lifeworks to provide an external and confidential counselling to staff and their families 24 hours a day 7 days a week. Staff has the flexibility to access 2 days per calendar year of Health & Wellbeing Leave to monitor their own personal health.

Recognition of Long Serving Staff

Council celebrates its long serving staff each year, and would like to recognise those that reached significant milestones with Council in the 2022 year:

- Rodger Nalder – 30 Years
- Michael Budworth – 10 Years
- James Millsteed – 10 Years
- Colin Jerrett – 10 Years
- Michael Quilkey – 10 Years
- Peter Ewers – 5 Years
- Christopher Johnson – 5 Years

Professional Development

Each year Council provides numerous opportunities for staff, trainees and volunteers to attend training and professional development activities including seminars and conferences. This compliments 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. For the 2021–2022-year **223** training and workshops were attended, at a cost of **\$215,536**

Each year Council supports a University (Bachelor level) placement for one staff member, which includes 50% of course fees (reimbursable on unit achievement per year), 5 days study leave and financial support for textbook and materials up to a \$500 value. For the 2021/2022, this opportunity was utilised, however costs were expended in the 22/23 financial year.

Seminar and conferences were attended by **6** staff, at a total cost of **\$12,069**

In addition to the above, Council also supports the Executive and Managers by providing an annual paid professional membership.



4.0 Progress Update

COMMUNITY STRATEGIC PLAN PROGRESS

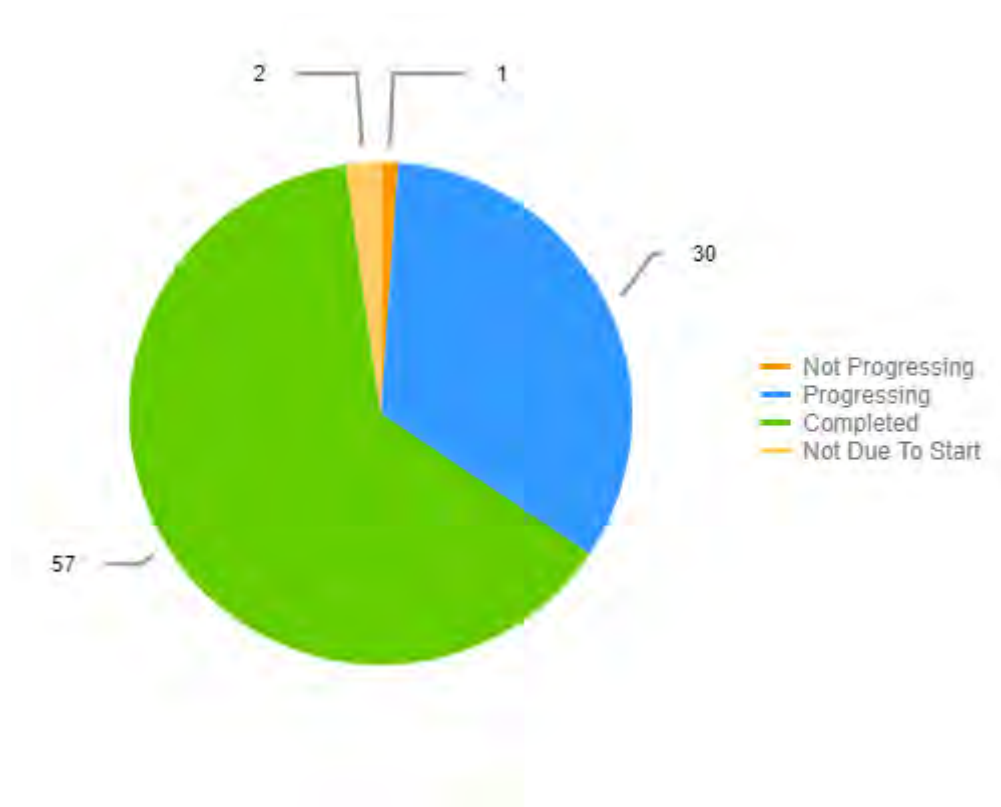
Given an ordinary Council election was held in December, 2021 Council is required to include in this Annual Report, the achievements in implementing the Community Strategic Plan over the previous four years. This is included in depth, in the attached End Of Term Report (Appendix A).

DELIVERY PROGRAM AND OPERATIONAL PLAN PROGRESS

The Annual Report outlines the progress made and key achievements of the Delivery Program and Operational Plan in 2021/2022 to 30 June 2022.

As at 30 June 2022, of the 90 actions to be progressed, 57 actions were complete and 30 were progressing. The following chart provides a status breakdown of the 90 actions.

Action Status Chart as of 30 June 2021



To view the full and extended Progress Update Report 2021/2022 for the Delivery Program and Operational Plan please refer to Appendix B.

5.0 Statutory Declaration

The following matters are required to be reported by Council under Section 428(4), Section 406(3) of the Local Government Act 1993 and the Local Government (General) Regulation 2005 and are listed with the corresponding clause number. Figures given are for 2021 / 2022 and as at 30 June 2022.

Local Government Act 1993

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

Local Government (General) Regulation 2005

CLAUSE 132 RATES AND CHARGES WRITTEN OFF

Rates and charges totalling \$298.66 were written off during the 2021 / 2022 financial year.

| | |
|--|--------------|
| Pensioner Rebates | \$109,291.12 |
| Write-off interest under Hardship Policy | \$ Nil |

Council received a Government subsidy of 55% of Pensioner Write-offs during the year. The 2021 / 2022 subsidy amounted to \$63,932.41.

REG CL 186 MAYORAL AND COUNCILLOR TRAINING AND DEVELOPMENT

In 2021/22 the Mayor and Councillors received the following training and development; Local Government NSW candidate briefing; a professional development session; Code of Conduct training.

CLAUSE 217(1) (A) OVERSEAS VISITS

No overseas trips were undertaken by Council representatives during the 2021 / 2022 year.

CLAUSE 217(1) (A1) COUNCILLOR EXPENSES

2021/2022 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 per annum |
| Mayor | \$31,348 per annum |

The total expenditure during the 2021/2022 year was:

| | |
|-----------------------------|--------------|
| Councillors' Fees | \$ 85,243.89 |
| Mayoral Fees | \$ 19,030.83 |
| Delegates' Expenses | \$ 5,751.52 |
| Travel/Sustenance | \$ 3,809.98 |
| Training | \$ 9,906.29 |
| Councillor – other expenses | \$ 344.62 |

Total **\$124,087.13**

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.
- (v) No interstate visits were undertaken by Councillors during the 2021 / 2022 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 2021 / 2022 financial year:

| Awarded To | Goods/Services Provided | Total contract amount (Ex gst) |
|----------------------------------|---|-----------------------------------|
| Moe Jacobs Plumbing Pty Ltd | Water main replacement | \$211,073.93 |
| Wills Brandt (declined contract) | Construct Coonamble SES headquarters. | \$763,382.73 |
| Westrac Pty Ltd | Supply and deliver 3 x multi tyred rollers. | \$602,673.00 |
| Western Truck Group | Supply and deliver 3 x rigid tipper and trailer. | \$1,292,658.00 |
| Western Project Services | Project management of the Tooraweenah Rd upgrade. | \$780,000.00 |

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

Council costs in regard to legal proceedings for 2020 / 2021 amounted to \$107,314.23.

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 \$73,917.18 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 2021/22 are as follows:

1. Policies and procedures – All policies and procedures conform with EEO principles:
 - Review of position descriptions and recruitment advertising 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 has 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.

CLAUSE 217 (1) (B) GENERAL MANAGER REMUNERATION

Total remuneration of the General Manager during the 2021/22 year: \$292,740.00.

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) (D) LABOUR STATISTICS - COUNCIL

Secretary of the Department of Planning and Environment has stipulated that data to be reported is to be as of the 25 May 2022.

| Number of persons directly employed by Council | Number of persons who performed paid work as at 25 May 2022 |
|--|---|
| Permanent full-time basis | 75 |
| Permanent part-time basis | 5 |
| Casual basis | 13 |
| Under a fixed-term contract | 2 |

| | |
|---|---|
| Number of persons employed by the council who are "senior staff" for the purposes of the <i>Local Government Act 1993</i> | 0 |
| Number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person, and | 5 |
| Number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee. | 0 |

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

Total expenditure by Council on companion animal management and activities in 2021/2022 was \$118,100.20.

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

Companion animal control report and statistics

Animal control and in particular control of stray domestic animals/companion animals are an ongoing issue within and for our communities. Unfortunately, due to Covid restrictions there were no animal control programs delivered by Council in 2021/2022. To deliver messaging and communications to the community regarding domestic/companion animal matters and issues Council delivers relevant communications via their regular communication channels including Facebook, Council's website, Community Connect newsletter and Council's regular section in the Coonamble Times.

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

Table 1 – Dogs impounded and overall statistics

| 2021/2022 | |
|-------------------|-----|
| Dogs Impounded | 230 |
| Returned | 6 |
| Euthanized | 18 |
| Rehomed | 206 |
| Stolen from pound | 0 |

Table 2 – Cats impounded and overall statistics

| 2021/2022 | |
|-------------------|----|
| Cats impounded | 88 |
| Returned | 0 |
| Euthanised | 36 |
| Rehomed | 52 |
| Stolen from pound | 0 |

Consistent with the Annual Report 2020/2021 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 | 2021/2022 |
|---------------------------|-----------|
| Infringements (Animals) | 8 |
| Infringements (Other) | 4 |
| Change of Details | 96 |
| Microchipped dogs | 279 |
| Registrations | 21 |
| Nuisance dog declaration | 1 |
| Dangerous dog declaration | 2 |
| Menace dog declaration | 0 |

Other Statutory Information reporting requirements

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

| Private swimming pool inspection by type | No. of |
|--|--------|
| 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 | 6 |
| 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 | 6 |

OLG CAPITAL EXPENDITURE GUIDELINES Capital Works Reporting

There was no capital works projects requiring reporting for Council in 2021/2022.

CARERS RECOGNITION ACT 2010 S8(2)

Council is not considered a 'human services agencies' under the Act in 2021/2022 and are therefore not required to report on compliance with the Act. The rights of carers are incorporated in council's Disability Inclusion Action Plan.

DISABILITY INCLUSION ACT SECTION 13

Council adopted the Disability Inclusion Action Plan (DIAP) in June 2017. The plan demonstrates Council's commitment to improving access and inclusion and identifies what Council can do to promote and achieve equality for residents and visitors to the Coonamble Shire Local Government Area (LGA). Council is currently reviewing the DIAP 2017 including planning for a period of community consultation of a revised DIAP. A revised DIAP is expected to be adopted in early 2023.

ENVIRONMENTAL PLANNING & ASSESSMENT ACT 1979 S 7.5(5)

Compliance and effect of relevant planning agreements. Council had no relevant planning agreements in force in 2021/2022.

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

Council has no relevant contributions plans in 2021/2022.

FISHERIES MANAGEMENT ACT 1994, S220ZT (2)

Council is not responsible for any relevant threat and abatement plan in 2021/2022.

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

Council must report annually on its obligations under the Public Interest Disclosures Act 1994. The report for the year ended 30 June 2022, advised that there had been no Public Interest Disclosures (PID) during the financial year.

| DISCLOSURE ACTIVITY TYPE | MADE BY PUBLIC OFFICIALS PERFORMING THEIR DAY TO DAY FUNCTIONS | UNDER A STATUTORY OR OTHER LEGAL OBLIGATION | ALL OTHER PIDS |
|---|--|---|----------------|
| Number of public officials who have made a public interest disclosure | 0 | 0 | 0 |
| Number of public interest disclosures received | 0 | 0 | 0 |
| Number of public interest disclosures received relating to each of the following: | 0 | 0 | 0 |
| (i) corrupt conduct, | 0 | 0 | 0 |
| (ii) maladministration, | 0 | 0 | 0 |
| (iii) serious and substantial waste of public money or local government money (as appropriate), | 0 | 0 | 0 |
| (iv) government information contraventions, | 0 | 0 | 0 |
| (v) local government pecuniary interest contraventions, | 0 | 0 | 0 |
| Number of public interest disclosures finalised | 0 | 0 | 0 |

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

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

| REVIEW CARRIED OUT BY THE AGENCY | INFORMATION MADE PUBLICLY AVAILABLE BY THE AGENCY |
|----------------------------------|---|
| Yes | Yes |

| THE FOLLOWING DISCLOSURE WERE MADE PUBLIC, PECUNIARY INTEREST DISCLOSURE AND RELATED PARTIES. INFORMATION RELATING TO APPROVED DEVELOPMENT APPLICATIONS. |
|--|
| None |

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 APPLICATION AND OUTCOME | | | | | | | | | | |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|-------|------------|
| Applicant by type | 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 the information is held | Application withdrawn | Total | % of Total |
| Media | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Members of Parliament | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private sector business | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 67% |
| Not-for-profit organisation or community group | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Member of public (by legal representative) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Member of public (other) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 33% |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Total | 100% | 0 | 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 TableB

| TABLE B - NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME | | | | | | | | | | |
|--|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|-------|------------|
| Applicant by type | 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 the information is held | Application withdrawn | Total | % of Total |
| Personal information application * | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Access information (other than personal information applications) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| Access information that are partly personal information applications and partly others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 100% |
| % of Total | 100% | | | | | | | | | |

*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 | | |
|---|--------------------------------------|------------|
| | No. Of Times Consideration Used * | % Of Total |
| Overriding secrecy laws | 0 | 0% |
| Cabinet information | 0 | 0% |
| Executive Council information | 0 | 0% |
| Contempt | 0 | 0% |
| Legal professional privilege | 0 | 0% |
| Excluded information | 0 | 0% |
| Documents affecting law enforcement and public safety | 0 | 0% |
| Transport safety | 0 | 0% |
| Adoption | 0 | 0% |
| Care and protection of children | 0 | 0% |
| Ministerial code of conduct | 0 | 0% |
| Aboriginal and environmental heritage | 0 | 0% |
| Privilege general – Sch 1 (5A) | 0 | 0% |
| Information provided to High Risk Offenders Assessment Committee | 0 | 0% |
| TOTAL | 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 | 0 | 0% |
| Business interests of agencies and other persons | 0 | 0% |
| Environment, culture, economy and general matters | 0 | 0% |
| Secrecy provisions | 0 | 0% |
| Exempt documents under interstate Freedom of Information Legislation | 0 | 0% |
| Total | 0 | |


TABLE F: TIMELINESS

| | No of applications | % of Total |
|--|--------------------|------------|
| Decided within the statutory timeframe (20 days plus any extensions) | 3 | 100% |
| Decided after 35 days (by agreement with applicant) | 0 | 0% |
| Not decided within time (deemed refusal) | 0 | 0% |
| Total | 3 | |

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 | |

Appendices

Appendix A: End Of Term Report

Appendix B: Delivery Program and Operational Plan 2021/2022 Progress Update Report

Appendix C: Financial Statements 2021-2022

Appendix A



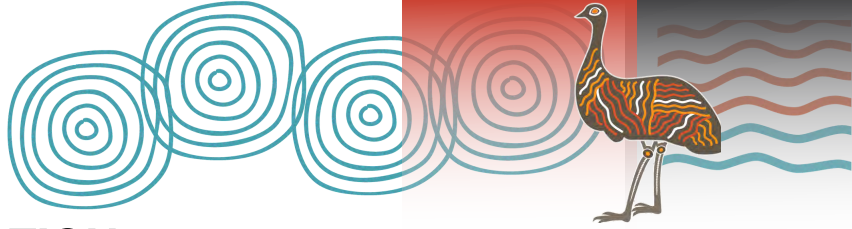
COONAMBLE
SHIRE COUNCIL



END OF TERM REPORT: STATE OF OUR SHIRE

COONAMBLE SHIRE
COMMUNITY STRATEGIC PLAN 2032
REVIEW





SECTION ONE: INTRODUCTION

1.1 MESSAGE FROM THE MAYOR

Our community's visions and aspirations for 2032 were laid out in our Community Strategic Plan 2032. We can celebrate that we, as a community, and as Council, are on target and meeting those aspirations in many areas. Our achievements over the Council's term in office and since 2016 broadly include:

- We are progressing towards greater economic prosperity through increased resourcing and investment in economic development through the following actions:
 - The appointment of Council's Manager Economic Development and Growth.
 - Significant investment in our visitor economy, including a new Visitor Information & Exhibition Centre and investment in upgrades to the Coonamble Riverside Caravan Park.
 - Completion of, and investment in, the roll out of the Coonamble Shire Masterplan for each town and village within our Local Government Area (LGA).
 - Progression of the Coonamble Artesian Bathing Experience facility to the finalisation of the business case phase.
 - Progression with the Coonamble Main Street upgrade detail design plans.
 - Progression with the Coonamble Swimming Complex and Macdonald Park precinct Masterplan.
- Our wellbeing has benefited from improved access to telehealth, appropriate policing levels and investment in an increased CCTV footprint.
- We are active and connected to our community because of the growing number of community and cultural events and activities, because of the further investment, development and maintenance of our sport and recreational facilities including Coonamble Sportsground lighting and irrigation upgrades, and because of our highly valued library service.
- We successfully attracted grant funding from the State and Commonwealth Government to improve our community facilities and infrastructure including \$22.9 million for significant upgrades to the Tooraweenah Road.

It has been a challenging 2020 and 2021 as our LGA got caught up in the impacts and restriction that have come with enduring a global pandemic. As a Council though, we were committed to continuing to deliver as close as possible, our full suite of services to our community, at a time when Local Government as an industry has been significantly impacted.

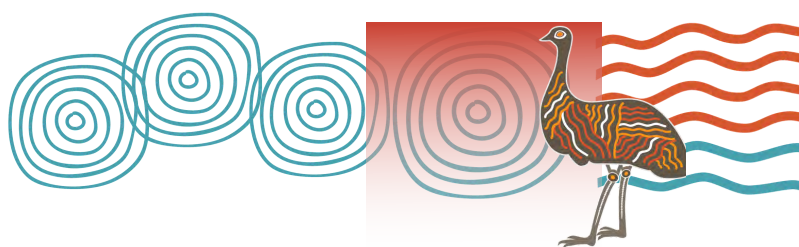
We acknowledge that there are particular community aspirations and priorities that are still yet to be better met. These include becoming an even safer community through reduction in crime rates and improvement in animal control. Further, we would like our local road network to be further improved, as well as to be able to secure an appropriately qualified workforce more easily for our local businesses and organisations. Also, it remains an aspiration to become a more environmentally sustainable community.

Cr Al Karanough

Mayor

COONAMBLE
SHIRE COUNCIL

End of Term Report: 2021

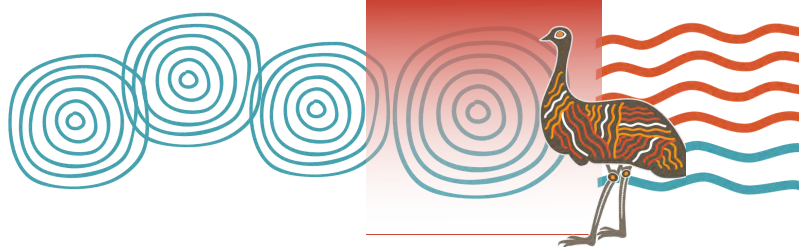


1.2 MESSAGE FROM THE GENERAL MANAGER

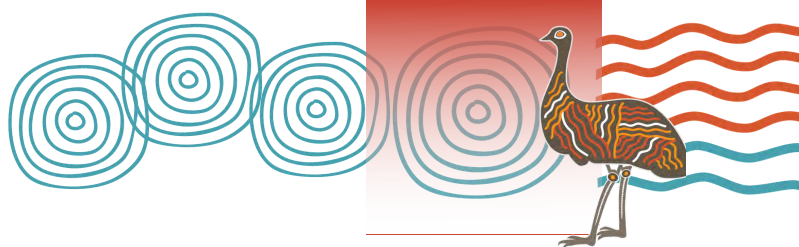
I was appointed General Manager of the Coonamble Shire Council effective 1 June 2019.

Clear objectives were established for areas where the local government organisation needed to grow and evolve, and new priorities identified to work towards achieving those objectives. The strengthening of the governance function, adopting a more strategic approach to future planning and decision making, developing a particular focus on sound asset management principles and long-term financial planning were identified as overarching priorities, which have been pursued through the following actions:

- Developing, within the first three months after my appointment, priority policies for adoption by Council to ensure that sound governance principles were established. The following policies serve as examples: Revised Media Policy, Lobbying of Councillors Policy, Pre-Meeting Briefing Session Policy, Community Consultation Policy at Council Meetings, Donations Policy, Councillor Access to Staff and Premises Policy, Councillors' Workshop Policy Incorporating Guidelines, and a Council Services Satisfaction Survey Approval. This process of developing new policies, updating existing policies to best practice and then reviewing Council's suite of policy documents has been ongoing and will be pursued into the future.
- Advocating for a changed 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. Similarly, work within the organisation to change the culture to one of "we can do" and "we care", has started and will be pursued.
- Determining the congruence of Councillors' priorities with the Community Strategic Plan and Delivery Program. The "Top Ten" priorities were determined at two (2) Councillor Workshops held in August and September 2019. These priorities were merged with the outcomes of the externally conducted Services Satisfaction Survey to produce a set of priorities that link in and augment the Community Strategic Plan, Delivery Program and Operational Plan – and was adopted as such at a Council Meeting held on 13 November 2019.
- Determining the community's satisfaction with Council service provision. Jetty Research was appointed to conduct an impartial, external and statistically valid survey of the community's satisfaction with Council's service delivery. This report identified the "Top Two" community priorities as Roads and Economic & Tourism Development; with Customer Service Excellence also shown to be in need of a particular focus going forward.
- Providing for strategic direction for the Local Government Area through the development of the Coonamble Shire Masterplan; not only providing for future economic and infrastructure development direction, but also providing for relevant and factual information and concept plans that could act as a springboard to facilitate future detailed design plans and grant funding applications.



- Providing for economic development and growth direction through the development of a concise Economic Development Strategy; highlighting Six Strategic Initiatives i.e. “Open For Business, Lifestyle & Liveability, Infrastructure & Services, Brand Building, Grow From Within, New Business & Investment”, with an Action List incorporating key actions associated with each of the Strategic Initiatives – providing for good direction to be pursued over the next 5 to 10 years.
- Ensuring effective and efficient future service delivery through the development of a revised Organisation Structure that facilitates scale and capacity, including the concept of a learning organisation, and capability for the executive management team to have an adequate strategic focus. However, Council’s efforts to implement this 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.
- Streamlining the production of Council Business Papers and Minutes through the implementation of a software package that generates Council Agendas and Minutes – saving time and effort, and ensuring consistency in format and presentation.
- Implementing a Roads Committee as part of Council’s communication and consultation structures to ensure for an adequate and open communication channel for rural road users, and to provide for an avenue where first-hand information can be shared and a better understanding be developed of the frustrations of road users on the one hand, but also the restrictions and limitations that Council is confronted with on the other.
- It is important that Council’s future infrastructure management is informed by proper data, so that decisions can be based on fact and are not perceived to be made on an ad-hoc basis or driven by the “squeaky wheel” syndrome. In this regard, the development of advanced Asset Management Plans is crucial – not only for roads infrastructure, but also for water, sewer, buildings etc. The information from these developed Plans will then inform Council’s Long Term Financial Plan over the next 10 years, showing Council’s expected expenditure levels to maintain and renew its assets, based on a methodical and verifiable approach.
- 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 & Exhibition Centre in Coonamble is complete with the official opening scheduled towards the end of November 2021.
- Pursuing the further development and beautification of the Coonamble Sporting Oval – with the installation of state-of-the-art lighting and other upgrades that will ensure that this sporting complex continues its role of providing a significant amount of the glue that brings and binds our community together through the healthy participation in various sporting codes and activities.



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.

Because of the current short election term (ending in September 2024), coupled with a significant number of strategic objectives and projects that have already been identified but not completed, it is my recommendation for Council to review the Community Strategic Plan and associated suite of Integrated Planning and Reporting Framework documents – in line with the new expectations and guidelines of the NSW Office of Local Government.

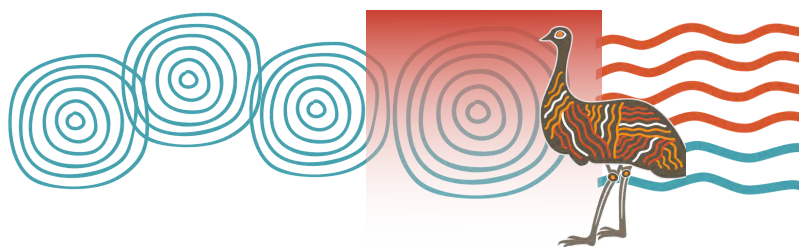
Such a review should have a particular focus on producing a manageable number of strategic objectives, and associated strategies and actions, but addressing the top priorities for our community and local government area as a whole. This process should acknowledge our particular demographic environment, strengths and weaknesses, opportunities and threats, and further build on our community's satisfaction feedback on our service delivery.

After the 2024 general local government elections, it might be more appropriate for then elected Council to embark on the development of a whole new Community Strategic Plan and associated suite of documents.

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

Hein Basson

General Manager



1.3 REVIEWING OUR COMMUNITY STRATEGIC PLAN

The Coonamble Shire's Community Strategic Plan 2032 was developed in 2017 at the commencement of the Council's term. Each newly elected Council is required to develop and adopt a Community Strategic Plan which identifies the communities' main priorities and aspirations for the future, and plan strategies to achieve them. These strategies will take into consideration the issues and competing pressures that may affect the community and the level of resources that will realistically be available. While a council has a custodial role in initiating, preparing, and maintaining the Community Strategic Plan on behalf of the local government area, it is not wholly responsible for its implementation. Other partners, such as state agencies and community groups may also be engaged in delivering the long term objectives of the Plan.

The Coonamble Shire's Community Strategic Plan identified 42 strategies to address priorities and issues in our community. This State of our Shire document reviews the effectiveness and progress in implementing the Community Strategic Plan by Council, agencies, departments, and the community.

The 42 strategies have been grouped in the below document in a way which reflects Council's function areas and provides alignment with the quadruple bottom line theme areas of the Community Strategic Plan 2032. The below End of Term: State of our Shire document has been structured as follows:

Theme: Our People

1. Community Services and Wellbeing
2. Arts and Culture
3. Recreation and Open Spaces

Theme: Our Economy

4. Local Economy

Theme: Our Environment

5. Planning and Development
6. Sustainable Environment
7. Sustainable Waste

Theme: Our Infrastructure

8. Assets and Essential Infrastructure

Theme: Our Leadership

9. Leadership

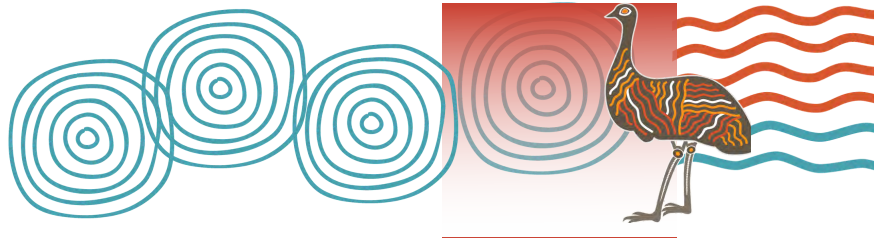


Each function includes:

- i. Linkages to the Community Strategic Plan 2032 relevant strategies.
- ii. A snapshot since the development of the plan and its implementation.
- iii. Information on key relevant topics and analysis under each function and topic.

We hope you enjoy our review and what we consider the current 'State of our Shire'.





1.4 Integrated Planning and Reporting Framework

The Integrated Planning and Reporting Framework is based on a perpetual planning cycle which encourages an inclusive and transparent approach to the development of a sustainable local government area and responsible civic leadership.

The Community Strategic Plan (CSP) is a community document, for the community. It identifies our values, strengths, challenges and opportunities for the future development and growth of the Coonamble Local Government Area.

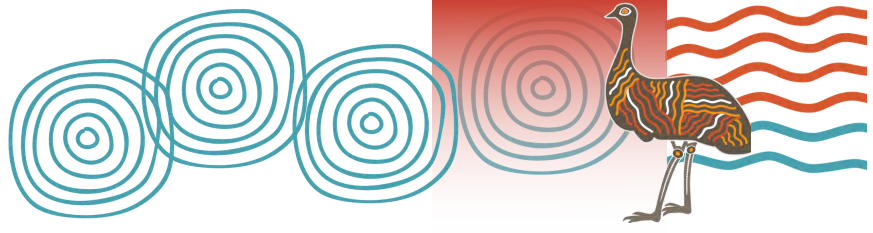
The Delivery Program identifies the principle strategies to be undertaken to implement the outcomes identified in the Community Strategic Plan during the Council's 4-year term of office.

The Operational Plan provides detailed actions and targets to measure the implementation of the Delivery Program.

Following a 28 day public exhibition period and before the end of the financial year, Council formally adopts the Operational Plan after taking into consideration any submissions made.

Coonamble Shire Council's performance is monitored through six monthly reviews of the Delivery Program and Operational Plan. The Annual Budget is presented to Council for comment and adoption. Council reports its financial performance quarterly and at the end of each Council's term of office an end of term style report termed the State of our Shire is completed for the four-year term and reports the progress of the CSP.

All the above documents are reported to Council within legislative timeframes and are available on Council's website for viewing. www.coonambleshire.nsw.gov.au.



1.5 YOUR COUNCILLORS

Coonamble Shire Councillors



CR AHMAD KARANOUH
Mayor



CR BILL FISHER
Deputy Mayor



CR KAREN
CHURCHILL



CR PATRICK
CULLEN



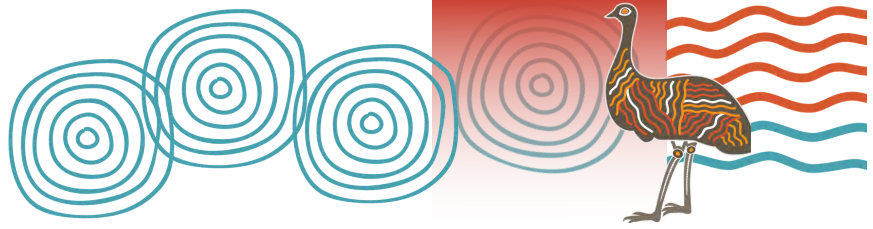
CR BARBARA
DEANS



CR PAUL
WHEELHOUSE



CR ROBERT
THOMAS



1.6 PROCESS IN DEVELOPING OUR ‘STATE OF OUR SHIRE’

1.6.1 STARTING FROM THE GRASS ROOTS

Working from the bottom up, Council undertook an extensive amount of time reviewing the previous Operational Plan. After an analysis of Council’s previous Operational Plans, Council believes that there are better ways to do business, to provide our services, to govern, to communicate and to continuously improve in our processes.

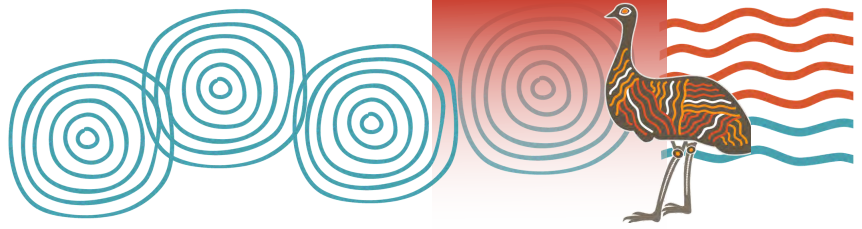
At the June 2021 Council meeting, Council adopted the 2021-22 new-look Operational Plan. The operational actions relate to how we will do business and aligns to the Community Strategic Plan 2032 and Delivery Program 2017-2021.

Some previous actions were removed, analysed as being duplicates and repetitive and/or could be more strategic through consolidation and refinement with other actions. Most importantly, through our monitoring and review and self-assessment, we believe these have become a part of our work culture and become business as usual.

Actions were also added in following consultation with the Council on their strategic priorities, our obligations to submit data and information to comply with relevant legislation and to also reflect our recent organisational restructure.

The 2021-22 Operational Plan reflects the intent of the Strategic Plan 2032 and Delivery Program 2017-2021. Last year’s Operational Plan had 186 actions. This year’s format introduces 87 actions that are strategic, measurable, achievable, realistic and timely. We have also provided to the community measures that will assist in our progress reporting which has not been done in the past.

This work has helped us look at how we have operated since the adoption of the Delivery Program 2017-2021. The Delivery Program is referred to as the “key go to” document for Councillors. It identifies all the key activities the Council has committed to undertake over four years. All plans, projects, activities and funding allocations of the council must be directly linked to the Delivery Program.



In summary, the review of the Delivery Program found that certain actions were written in a restrictive manner and more liken to operational plan actions and thus being too operational. Certain delivery program actions were duplicates in its intent leading to multiple operational plan actions in trying to meet the delivery program. It was not clear how certain plans, projects, activities and funding allocations linked to the delivery program due to the actions being heavily focused on community or ‘our people’ with little focus on the environment or key infrastructure such as roads.

This End of Term Report: State of our Shire document has been developed following the review of the effectiveness and progress in implementing the Community Strategic Plan by Council, other agencies and departments, and the community.

1.6.2 MEASURING PROGRESS

This End of Term Report: State of our Shire highlights the progress of CSP 2032. A range of community indicators were developed within the CSP 2032 to measure our progress towards delivering the shared vision of the CSP 2032. The CSP 2032 identified 14 indicators to measure the progress of the 17 goals and 42 strategies contained within the CSP. Unfortunately, baselines were not captured at the time of the CSP 2032’s development which would have better supported the mapping of progress and trends over the time.



SECTION TWO: COMMUNITY STRATEGIC PLAN THEMES AND THE STATE OF OUR SHIRE



2.1 THEME: OUR PEOPLE - ENHANCE COMMUNITY WELLBEING AND QUALITY OF LIFE

COMMUNITY STRATEGIC PLAN GOALS:

- Connected. Our community is connected across geographic, interest, cultural and social groups.
- Safe. Our community is a safe place where people feel safe.
- Supported. Our community is supported by a range of services to lead healthy lifestyles.
- Respectful. Our community respects and encourages the diversity of culture, ability and ages of our population.
- Cultural expression and enjoyment. Our community benefits from access to appropriate facilities.
- Health. Our community has safe and reliable access to our primary utilities and public facilities.

INDICATORS

Population trends:

- Steady decline in overall population by approximately 100 people between 2016 and 2019.
- We're in a baby boom with a 23% growth in 0-4 years population.
- Increasing and high fertility rates. 2.73 babies/female in 2016 to 3.54 babies/female in 2018.
- Death rate is steady.



How we've enhanced our quality of life:

- The availability and uptake of telehealth services is improving our access to health services and health outcomes.
- Our collaborative efforts within our community, means we now have adequate policing numbers to help address our high crime rates.
- To improve community safety, we have achieved an increased CCTV footprint in Coonamble.
- We have an expanding community and cultural events scene which is valued by our community.
- Council and the community continue to enhance the vibrancy of our communities through public art installations and by expanding our creative and cultural programs particularly with young people.
- In 2019, the community articulated that they had low satisfaction with Council's youth services. Since this time Council has reinvigorated their youth engagement, activities and facilities including sourced grant funding to re-establish the Youth Council, revitalised their now well attended school holiday program, refurbished the Gulargambone Youth Centre and constructed the Coonamble Skatebowl.
- Our community values our library service and has high satisfaction with the service.
- Our community highly values our sport and recreational, parks and playground facilities and has high satisfaction levels with these.
- Council, with the support of State and Commonwealth funding, continues to expand and enhance our sport and recreational facilities. Some of these projects have included Coonamble Sportsground lighting and irrigation upgrade, Quambone playground and park revitalisation, Gulargambone skate park development and Warrena Weir upgrades.





Where we'd like to improve our quality of life:

- Our community would benefit from greater coordination of local youth related services via the Youth Interagency, to help keep our young people positively engaged across our community, and to improve our lower satisfaction level with youth services.
- There are gaps in our health services including paediatrics services, asthma education, adolescence mental health and physiotherapy.
- Crime in our community remains a priority, in particular domestic violence[1], intimidation[2], stalking and harassment[3] and AVO[4] breaches are increasing and remaining high relative to NSW. Because of the efforts by our community there has been plateauing or decline in some rates of crime including stealing from a dwelling[4], liquor offences[5], break and enters[6], motor vehicle thefts[7], and possession[8] and use of other drugs, although these remain high relative to NSW.
- Animal control is important to us, but we have low satisfaction with this function.

[1] Domestic Violence related assault Cble LGA 2016/17 48 offences, 20/21 81 offences. 2020/21 Rate/100,000 pop Cble LGA 2046 offences v NSW 405 offences. Ref BOSCAR crime stats.

[2] Intimidation, stalking and harassment Cble LGA 2016/17 40 offences, 20/21 117 offences. 2020/21 Rate/100,000 pop Cble LGA 2956 offences v NSW 507 offences. Ref BOSCAR crime stats.

[3] Breach AVO Cble LGA 2016/17 45 offences, 20/21 75 offences. 2020/21 Rate/100,000 pop Cble LGA 1895 offences v NSW 253 offences. Ref BOSCAR crime stats.

[4] Stealing from dwelling Cble LGA 2016/17 36 offences, 20/21 40 offences. 2020/21 Rate/100,000 pop Cble LGA 1010 offences v NSW 203 offences. Ref BOSCAR crime stats.

[5] Liquor offences Cble LGA 2016/17 4 offences, 20/21 5 offences. 2020/21 Rate/100,000 pop Cble LGA 101 offences v NSW 114 offences. Ref BOSCAR crime stats.

[6] Break and enter dwellings 2016/17 103 offences, 20/21 78 offences. 2020/21 Rate/100,000 pop Cble LGA 1970 offences v NSW 237 offences. Ref BOSCAR crime rate.

[7] Motor vehicle theft Cble LGA 2016/17 15 offences, 20/21 18 offences. 2020/21 Rate/100,000 pop Cble LGA 455 offences v NSW 142 offences. Ref BOSCAR crime stats.

[8] Possession and use of other drugs Cble LGA 2016/17 31 offences, 20/21 10 offences. 2020/21 Rate/100,000 pop Cble LGA 252 offences v NSW 80 offences. Ref BOSCAR crime stats.



2.1.1. COMMUNITY SERVICES AND WELLBEING

Community Strategic Plan 2032 relevant strategies:

P2.1 Encourage an inclusive, active community where people look out for each other.

P2.2 Develop and grow the community's sense of shared responsibility. (safety)

P3.2 Improve access to medical and specialist services.

P3.3 Improve access to services for disengaged community members.

P3.5 Increase capacity for organisations to attract and retain volunteers.

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

P4.2 Improve interaction across social, cultural and age groups.

I1.3 Provide a public transport service that facilitates access to services and communities for remote residents.

I3.2 Improve community access to services.

L1.1 Encourage more and broad involvement in community activities.

2.1.1.1 - DEMOGRAPHICS, DIVERSITY AND A BABY BOOM

Population estimates by the Australian Bureau of Statistics (ABS) for the Coonamble LGA indicates that our population is steadily declining, from 4,051 people in 2016 to 3,958 in 2019.

Contrary to an overall population decline, population estimates by the ABS are indicating that we are in a 'baby boom' with an increase of 23 percent in the 0-4 years population between 2016 and 2019, and fertility rates are also increasing exponentially from 2.73 babies/female in 2016 to 3.54 babies/female in 2018. To put this in perspective Australia's fertility rate is 1.83 babies/female (2018).

This 'baby boom' in our community is further evident by the increasing demand experienced across the board at local early childhood education centres. The Coonamble Preschool for children aged 3, 4 and 5, is at capacity with 62 children, and 11 children are on the wait list with a steady increase in demand experienced over the past several years. The Coonamble Children's Service Inc reports similar levels of increasing demand, and in response to this they have expanded their service over the last 12 months. The service is at capacity for three of the five days, with 53 children enrolled from ages zero to six, and there is a waitlist.

Given the increase in population in the infants demographic and our high fertility rate, this may be an opportunity via the next CSP to understand what emerging aspirations and priorities the community has to meet the needs of infants and their families.



In contrast to the growing population of the 0-4 age bracket and fertility rates[9], the percentage of our population in the over 60 years age bracket remains unchanged at approximately 25 percent of the total population.

According to the ABS (2016) people who identify as Aboriginal form a large proportion of our population with approximately 30 percent of the Coonamble LGA identifying as Aboriginal.

Our community has a higher rate of disability, with 27.8 percent of our population identifying that they have a disability (ABS modelling, 2018), compared to 18 percent for the nation (ABS, 2019).

2.1.1.2 - YOUNG PEOPLE IN FOCUS

Approximately 19 percent of Coonamble Shire's population is aged between 5 and 19 and with this considered, the Community Satisfaction Survey 2019 revealed that the community placed high importance on youth facilities and activities but had low satisfaction with these. Since the completion of the Community Satisfaction Survey in 2019 Council has undertaken an organisational restructure which has enhanced Council's focus on, and delivery of quality youth services including the creation and appointment of a new Executive Leader Environment, Strategic Planning and Community and Council has a several permanent and casual youth specific roles.

Since 2020, and following Council's organisational restructure and appointments into relevant roles, Council has enhanced the delivery of youth activities and engagement through:

- Sourced grant funding for the reestablishment of the Youth Council.
- The delivery of high quality and well attended revitalised school holiday programs including free transportation to these programs for Gulargambone and Quambone young people. The high participation rates in the school holiday program are testament to the need and success of the program. Council's school holiday program of January 2021 and April 2021 had 836 participants in the 22 programs delivered.

[9] Cble LGA 65 years and over 2011 954 ppl of total pop 4031 (23.6%), 2016 1032 ppl of total pop 3,981 (25.92%). Ref ABS (2011) (2016).



Council continues to work towards enhancing youth related facilities which has included:

- The construction of the Coonamble Skate Bowl,
- Planning for MacDonald Park's Masterplan,
- The Gulargambone basketball court development,
- Council was successful in securing funding through the Strong Communities Program to refurbish the Gulargambone Youth Centre completed in 2021,
- Council continues to fund and deliver the well-attended After School Programs in Gulargambone and Quambone.

The Coonamble High School has an enrolment of 210 students, with 68 percent Indigenous students. "Supported by Clontarf, Girls' Academy, Murdi Parki Regional Enterprise Corporation, University of New England, Aboriginal Education Consultative Group, a strong P&C and an effective School Reference Group, the school also enjoys partnerships with key service providers to enable students to access their learning and achieve high level outcomes" (Source: Annual Report 2020 Coonamble High School).

The Coonamble Shire is supported by tailored and locally run and delivered programs for young people and some of these include:

- The Regional Enterprise Development Institute (REDI.E) delivers youth programs in Coonamble and operates the Coonamble Youth Centre.
- The Clontarf Academy and the National Aboriginal Sporting Chance Academy (NASCA) (formerly Girls' Academy) provide effective programs in the Coonamble Shire for young males and females respectively.
- Coonamble Neighbourhood Centre, Mission Australia, MacKillop Family Services, NSW Policing (One Step Closer), NSW Health (First 2000 Days) and Rural Flying Doctor Service also operate programs for young people and their families.





Because of the number of agencies operating in the young people and youth spaces in the Coonamble Shire there is an acknowledgement from the Coonamble and Gulargambone Interagency members that there is a tendency for individual agencies to work in silos as opposed to collaboratively identifying issues and working together to address these. The service partners have identified the need to develop an overarching framework to reduce silo tendencies and collaboratively deliver services to young people in the Coonamble Shire in a workshop conducted by Council and the Youth Interagency members in 2020. This framework would guide the development of an action plan for the rejuvenation of the Youth Interagency, ultimately improving the effectiveness of programs delivered to youth and young people and ensuring that progress is not moving away from the CSP's desired target to improve both the community's and disengaged community members' access to services.

2.1.1.3 - IMPROVING ACCESS TO HEALTH SERVICES

The Community Strategic Plan 2032 identified the need to improve access to medical and specialist services.

The Coonamble Shire Council has been a long-term advocate for improved health services and outcomes for our community, and Council continues to support the delivery of health services in the Coonamble Shire through the provision of accommodation for GPs and dentists. In 2021, Council provided a submission to the NSW Parliamentary Inquiry into Health Outcomes and Access to Health and Hospital Services in Rural, Regional and Remote New South Wales. The submission addressed and advocated for the following issues:

- Relating to barriers to access and quality of services including third party contracts to manage the multipurpose medical facilities which are different to our counterparts in the east.
- The hospital triaging system where Triage Category 1 to 4 must continue to have face-to-face contact 24 hours a day and ensure patient care.
- Council retention packages to establish subsidised housing arrangements to attract medical practitioners to the area costing Council up to \$30,000 per annum (two properties) needs recognition by the state government and management should any small council choose to opt out.
- Acknowledging local government's involvement into the health care system which can affect the patient experience, wait times and quality of care through our management of our airport for air medical services.



Council actively works with the various health agencies and partners across the Coonamble Shire to advocate for, and contribute to, improved health outcomes for the community. This was evident during through the Covid-19 pandemic with Council working with the community and health services partners to keep the community informed, and to monitor and manage the situation locally.

The Coonamble Shire's health services are delivered via the Coonamble Multi-purpose Health Service, Gulargambone Multi-purpose Health Service the Coonamble Aboriginal Health Service, the Bawrunga Aboriginal Medical Service in Gulargambone, Castlereagh Medical Centre and the Coonamble Dental Surgery.

The number of health services established in our community, along with the support of external health service providers including Loxley Health and the Rural Flying Doctors saw our community have some of the highest vaccinations[10] rates in the State[11] and the Western NSW and Orana Statistical Area[12]. The combined efforts of key health and other community stakeholders to encourage our community to come forward and get vaccinated resulted in rapid uptake of the COVID-19 vaccination.

The Strategic Plan 2020-2025 of the Western NSW Local Health District which includes the Coonamble Shire lays out their goals and strategies towards healthier rural communities with improved health outcomes.

The increased use and availability of virtual medical services such as Telehealth is providing significant benefit for our community, including improved health outcomes for our community. The increasing use and availability of virtual services has been expediated because of the Covid-19 pandemic, and approximately 12 virtual consults are now occurring weekly at the Coonamble Multi Purpose Service.

Unfortunately, there continues to be gaps between the health needs of our community and the level of health services provided. Consultation with the Coonamble Aboriginal Health Service and the Coonamble Multiple Purpose Service (hospital) identified the following gap areas in our local health services:

- Pediatrics in general but in particular Occupational Therapy and Speech Therapy pediatrics services.
- Adolescence mental health.
- Physiotherapy.
- Asthma education services.

[10] As at 10 Oct 2021 Cble LGA double dose Covid-19 vaccination rate over 15 years 84.4% source Roy Butler MP.

[11] As at 5 October 2021 NSW percentage of people over 16 years fully vaccinated 66.6% source NSW Government Covid-19 Critical Intelligence Unit.

[12] As at 10 October 2021 Far West and Orana Statistical Area (4) 77.3% source Australian Gov Operation Covid.



The demand for pediatrics services may in part reflect our growing population of children, with the Coonamble Shire experiencing a 23 percent increase in the 0-4 years population between 2016 and 2019 (ABS).

To ensure progress does not move away from the desired CSP target of improving access to medical and specialist services, consideration could be given to more strategic collaboration between key health stakeholders and Council to procure increased health services for the local community. This would be particularly pertinent in the above-mentioned gap areas, including pediatrics where the Coonamble LGA is experiencing growth in infant population.

2.1.1.4 - WORKING TOWARDS A SAFER COMMUNITY

The Community Strategic Plan 2032 identified several goals and strategies relating to crime, community safety, drugs and alcohol and disengaged community members.

Crime rates continue to be a challenging issue for our communities. The NSW Bureau for Crime Statistics and Research (BOCSAR) data on the Coonamble Local Government highlights that:

- There has been an increase in domestic violence related assaults over the last five years, with the rate of domestic violence related assaults five times higher than that of the State.
- Upward trend in intimidation, stalking and harassment, with the rate six times higher than that of the State.
- Breach of bail, and breach of Apprehended Violence Orders trending upwards, with the rate of these crimes 13.5 times and 7.6 times that of the State respectively.
- Stealing from dwellings. Although the number of offences has remained stable, is still five times higher than that of the State.
- Break and enters, and stealing of motor vehicles are trending downwards, although compared to the rate of the State is still 8.5 times, and approximately three times higher respectively.
- The rate of possession and/or use of other drugs has trended down, compared to an upwards trend across the State, although the rate still remains three times higher than that of the State.
- Liquor offences remains steady, against a downwards trend in NSW, and the rate is consistent with that of the State.



Across the Coonamble Shire a number of networks, service providers and agencies continue to deliver programs to reduce crime rates, raise awareness on crime related issues, and deliver programs which target disengaged community members. Coonamble's Police Station has an Aboriginal Community Liaison Officer (ACLO) who's role is to provide support and advice to local Police on the management of Aboriginal issues across our local community. Council was an advocate, along with many other organisations and individuals, for increased police numbers in our community which has for now, been achieved.

Community engagement and awareness is also a key focus of the Coonamble DV (Domestic Violence) Collective with the launch of the "Coonamble Speaks Out" campaign and proposed White Ribbon Day event in November. In general, the reporting of domestic violence incidences has increased because of campaigns and awareness raising regarding domestic violence, including encouragement of individuals and the community to report domestic violence.

Drug and alcohol counselling and support programs are administered by the Coonamble Aboriginal Health Service (CAHS). The CAHS's Social and Emotional Wellbeing team engage with Clontarf and NASCA to deliver programs to young people around drugs and alcohol, wellbeing matters, suicide prevention, exercise and mental health, actions and consequences.

The local NSW Police also participate and are actively engage in Coonamble Together Partnership Group, Coonamble DV Collective, Gulargambone Interagency, Coonamble Interagency and Youth Interagency. Their participation includes members and service providers information on monthly statistics and where necessary, escalated issues for service providers to be aware of. The local NSW Police are engaged in some development proposals that require their input and liquor licencing proposals.

To increase the safety of the Coonamble community, Council has increased the CCTV footprint to also include Smith Park, Broom Park, Netball courts and additional coverage at MacDonald Park.





2.1.1.5 - ANIMAL CONTROL

Animal control and in particular control of stray domestic animals is an ongoing issue within and for our communities, and this was articulated in the Community Satisfaction Survey 2019 with animal control receiving a high importance but low satisfaction rating. Council continues to work with the community to address issues relating to the control of stray domestic animals through the following programs:

- Surrender of unwanted animals.
- For impounded animals, a rehoming program, or where rehoming is unachievable, euthaniser of these animals.
- Subsidised desexing and microchipping program for eligible community members.
- 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.

| Number of Dogs Impounded between 2016 to 2021 (FY) | | | | | |
|--|---------|---------|---------|---------|---------|
| | 2020/21 | 2019/20 | 2018/19 | 2017/18 | 2016/17 |
| Dogs impounded | 174 | 264 | 299 | 204 | 246 |
| Returned | 24 | 37 | 41 | 34 | 6 |
| Euthanised | 29 | 96 | 70 | 58 | 97 |
| Rehomed | 121 | 129 | 188 | 110 | 143 |
| Stolen from pound | 0 | 2 | 0 | 2 | 0 |

| Number of Cats Impounded between 2016 to 2021 (FY) | | | | | |
|--|---------|---------|---------|---------|---------|
| | 2020/21 | 2019/20 | 2018/19 | 2017/18 | 2016/17 |
| Cats impounded | 96 | 195 | 155 | 102 | 62 |
| Returned | 1 | 0 | 0 | 1 | 0 |
| Euthanised | 61 | 195 | 155 | 100 | 54 |
| Rehomed | 34 | 0 | 0 | 1 | 8 |
| Stolen from pound | 0 | 0 | 155 | 0 | 0 |

The figures show an issue relating to returning companion animals to owners. Cats are almost, if not, never 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.



2.1.2 ARTS AND CULTURE

Community Strategic Plan 2032 relevant strategies:

P4.1 Increase the opportunities for our community to celebrate together.

P4.4 Promote more cultural events in the Shire.

I2.1 Increase the exhibition and production of more cultural events in the shire.

I2.2 Maintain and improve the role of our community libraries.

2.1.2.1 - A GROWING EVENTS SCENE

In relation to the strategies specifically outlined in the Community Strategic Plan 2032 there was strong desire expressed by the community to increase the number and promotion of events, including cultural events. Council has since this time, under the organisation restructure, appointed a Manager Economic Development and Growth which has provided greater focus by Council for the support and development of events. These roles are supporting the creation of new cultural events in the Shire, as well as increasing support via in-kind, direct funding, and promotion of emerging and existing community lead events including NAIDOC Week, Pave The Way To Gular, Coonamble Rodeo, Coonamble Challenge and Coonamble Ag Field Day.

Council and many other businesses, organisations and community groups continue to plan and deliver well attended quality events and cultural events across the Coonamble Shire. The response to Council and community lead events has been very positive, particularly in 2021, with Cuisine on Castlereagh attended by 800 people (20% of Coonamble LGA's population) and Coonamble Show having 1,200-1,400 gate admissions.



2.1.2.2 - GROWING OUR ARTS AND CULTURAL CONNECTIONS

Through ongoing financial support and engagement with Outback Arts, Council continues to support the advancement of artistic and creative industries in the Coonamble Shire. The Coonamble based Outback Arts works with individuals, organisations, and government to generate, promote and advocate for the arts and creative industries in Far Western NSW, including the Coonamble Shire.

Council's well attended school holiday program features artistic and cultural activities which supports the development of young people's engagement with, and skills development of, artistic and cultural interests. Examples of such programs include an Aboriginal Art workshop, Aboriginal bush tucker event and a Waste To Art program.

The NSW Government's Creative Kids Voucher is helping kids get creative. Parents, guardians, and carers can apply for a \$100 voucher per calendar year for school aged children. The voucher can be used with a registered activity provider for registration participation and tuition costs for creative arts, speech, drama, dance, digital design, coding, and music lessons and activities. There are several service providers registered with the Creative Kids Voucher in the Coonamble LGA.

With the support from funding partners including Council, the Gulargambone community and the Gulargambone Community Enterprise Co-op have worked tirelessly to revitalise their community through public art and colour, and Gulargambone is now well known on the tourist and visitor trail for its vibrancy and public artworks. Projects delivered include:

- Ghost of Bullocks Past - a large public art installation,
- Window Way 2828 - to revitalised vacant shop facades, and
- Pave The Way To Gular - an annual public art focused event.





Through the Masterplans for Coonamble, Gulargambone and Quambone there is intent to increase public art instalments across our Shire, to enhance our connection with and make more interesting the communities we live in. As part of the Masterplans, Council secured funding for the installation of town entry signage and bird sculptures, as well as bird sculptures at the new Visitor Information Centre. These will be installed in the later half of 2021 creating vibrant and welcoming approaches to our communities with artwork designed and made by local artists. The Skillman's Lane upgrade project in Coonamble's CBD has been funded by Council in the 2021/2022 budget and will include the provision of public art in this space.

Council secured funding to mural and install feature lighting on the large water tower structure located at the Coonamble Sportsground, creating a large public artwork by renowned artist John Murray and which is appreciated by both locals and tourists alike. Additionally, public artwork which was designed with the support of the local community features on the new Coonamble CBD toilet block.

Other local arts and creative industries groups and businesses also support a vibrant arts scene in the Coonamble Shire including the Coonamble Ceramics Collective, and Mink and Me delivers regular events with a creative focus.

2.1.2.3 - A VALUABLE LIBRARY SERVICES

The library continues to be a valuable service which was articulated through the Community Satisfaction Survey with the community rating the service as having high importance and high satisfaction levels. Almost a quarter of the Shire's population, or approximately 1,000 people, are members of our library service, again demonstrating how our community values the service.

Council operates three libraries in the LGA. The Quambone Library is famously referred to as the smallest library in NSW and operated by staff in Quambone two days per week. The Gulargambone Library is currently managed through the Gulargambone Rural Transaction Centre and is staffed by volunteers.



In response to COVID-19 the Library service has focused on enhancing, and increasing promotion of, its digital and online services. During the library closure 23 March to 2 June 2020, Council provided a “takeaway” service and provided a home delivery service with over 500 books loaned to the community. The Coonamble Library service engages with the community through an array of activities and events, including but not limited to; a Seniors Tech Savvy and movie event, hosting a weekly seniors craft group, Words on Wheels - a home delivery service for housebound persons and persons with a disability, fortnightly Storytime groups with Pre Schools and child care centres. The Coonamble library is also utilised by multiple other organisations and service providers, including tutors, disability service providers and speech pathologists, creating a multi-use facility for the community.

In the 2020-21 reporting period, there were 6,411 loans and 3,466 visitors to the Coonamble Library and 418 books loaned in Gulargambone.





2.1.3 RECREATIONAL AND OPEN SPACES

Community Strategic Plan 2032 relevant strategies:

P3.1 Support and promote healthy lifestyles.

P3.4 Increase the community's involvement in sporting activities.

I2.3 Share access to local facilities to fully utilise the potential of local infrastructure.

I3.4 Maintain all public facilities to ensure safety and promote use.



2.1.3.1 - ENHANCING OUR SPORT AND RECREATIONAL FACILITIES

The Community Satisfaction Survey 2019 identified that the community viewed the Council pools, parks, reserves and playgrounds, and sporting grounds as having high importance and that they had high satisfaction with these facilities.



Council continues to enhance the sport and recreational facilities across the Shire, which supports the coming together of our community and facilitates our capacity to attract and experience regional, state and nationally significant sporting events. Projects delivered over the last five years and funded by either Council and/or via external funding sources such as the Stronger Country Communities Fund include but are not limited to:

| PROJECT | COUNCIL FUNDING TOWARDS PROJECT | STATE OR COMMONWEALTH FUNDING | TOTAL PROJECT COST |
|--|---------------------------------|-------------------------------|--------------------|
| Coonamble Sportsground lighting and irrigation upgrade. | \$68,000 | \$1,080,000 | \$1,148,000 |
| Splash pad and upgrades at the Gulargambone Pool. | \$55,000 | \$200,000 | \$255,000 |
| Construction of the Coonamble Skatebowl. | \$13,000 | \$120,000 | \$133,000 |
| Youth Centre Basketball Court | \$25,200 | \$50,000 | \$75,200 |
| Pool Blanket and Amenities Refurbishment at Coonamble Pool | \$- | \$150,000 | \$13,000 |
| Shade structures – various sport and recreational sites. | \$15,000 | \$100,000 | \$115,000 |
| Other projects also included: <ul style="list-style-type: none"> • Warrena Weir upgrades (amenities block, power source for irrigation and lighting) • Coonamble netball facility upgrade synthetic court and lighting • Broome Park (Coonamble) playground and amenities • Coonamble Showground Upgrades – horse stables, power upgrade and powered sites, fencing lighting, irrigation, portable grandstands • Gulargambone Youth Centre Upgrades | | | |



Additionally, Council funds a Grants Officer position (Grants and Communication Officer) to assist with identifying and securing future funding for Council and community lead sport and recreational projects and infrastructure.

Council continues to pursue funding opportunities for the following sport and recreation related projects across the Coonamble Shire:

- Upgrades to the Coonamble Sportsground canteen and changeroom facilities.
- MacDonald Park Masterplan project including enhanced parking facilities, connectivity, amenities upgrade, and beautification.
- Quambone Pool renewal.
- Active Travel Plan.
- Castlereagh River Activation Plan.
- Exercise equipment, pathway and trails.
- Pedestrian and cycle nodes.

The Community Satisfaction Survey 2019 also identified that the community regarded the footpaths and cycleways as having high importance but had low satisfaction with these. The future development of an Active Travel Plan, enhancement of existing pathways with pedestrian and cycle nodes and expansion of the pathway and trail networks across the Shire will assist in addressing the current satisfaction levels.

Coonamble Shire's Pedestrian Access and Mobility Plan 2015 continues to be consulted through the design and construction of relevant projects, to pursue funding for relevant accessibility related projects, and is consulted as part of the development of maintenance plans and budgets for the Coonamble Shire.

The Coonamble Shire's sport and recreational facilities are maintained in line with Council's Asset Management Plans including service level provisions, and the Showground Management Plan. Council identifies annual maintenance programs and allocates budgets accordingly to these plans and service levels, to ensure appropriate levels of ongoing maintenance and safety of these community assets.



2.1.3.2 - SPORTING AND RECREATIONAL OPPORTUNITIES

We have a community that are active and involved in delivering sport and recreational opportunities across our Shire for the young, and young at heart. Community groups across our Shire deliver a vast array of sporting activities including but not limited to:

- Football codes including touch football, rugby league, rugby union and junior soccer
- Little Athletics
- Junior and Senior Tennis
- Junior Cricket
- Golf
- Lawn Bowls
- Junior and senior netball
- Swimming
- Physie
- Yoga
- Clay target and pistol clubs
- Greyhound racing

Our horse sports and events are rapidly expanding, attracting participants from across New South Wales and Australia. These horse sports include pony club, polocrosse, challenge event, penning event, campdraft event, rodeo event, and regular horse racing events.

Reducing barriers to participation supports an increase in participation in sporting and recreational activities. The Active Kids Vouchers, a NSW Government program which provides two \$100 vouchers per school aged child helps to increase participation by reducing financial barriers associated with children participating in physical activity. The program started on 31 January 2018 and will end in December 2021 with Coonamble Shire identified with the least amount of usage across the Central West Councils at 38% for 2021 when in comparison to 2019 there was an uptake of 63%. A number of sporting groups in the Coonamble Shire are registered, but an increase in community groups registered with the program would assist further to increase participation of children in physical activity, particularly for disadvantaged families within our community.

With the rapid rise in participation by our female population in traditionally male sports, investment in appropriate facilities which equally accommodates females at our sporting facilities is an emerging need. In particular at the Coonamble Sportsground, which Council acknowledges and is pursuing Government funding for.



2.2 THEME: OUR ECONOMY. ACHIEVE LONG-TERM ECONOMIC SECURITY AND PROSPERITY.

COMMUNITY STRATEGIC PLAN GOALS:

- Support. We support our local economy without compromising on quality.
- Growth and diversity. Our growing regional economy is diverse.
- Local education. Our education opportunities include support for our local economy.
- Local employment. Our community members are gainfully employed in appropriate and satisfying jobs.

INDICATORS:

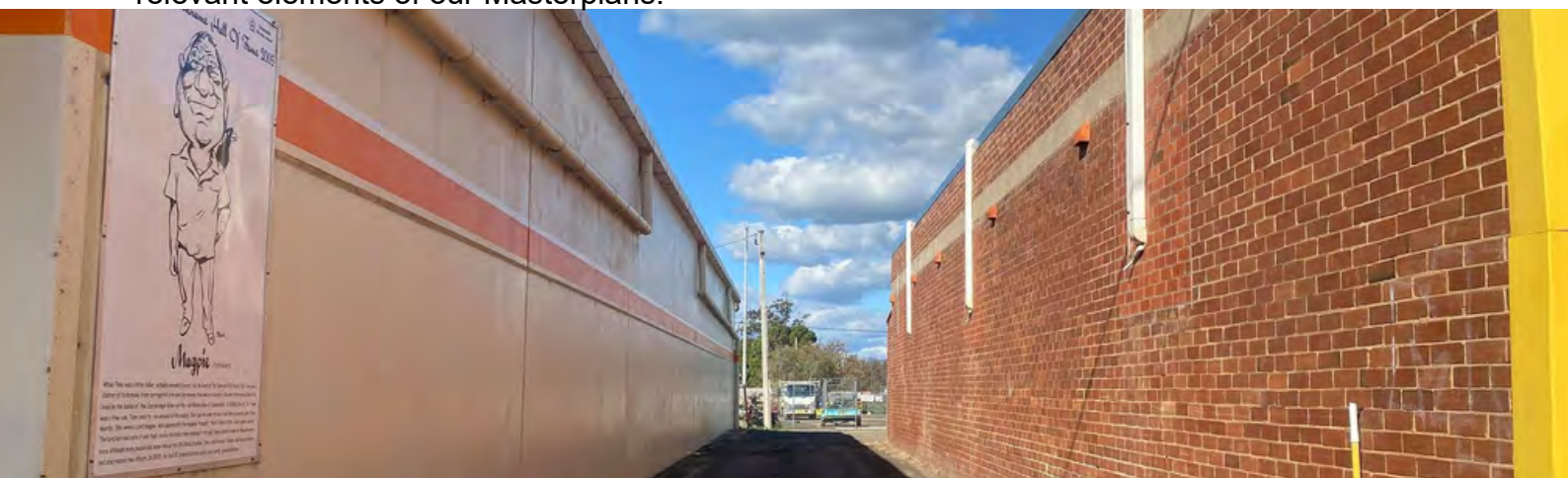
How we are achieving long-term economic security:

- In response to the community's value of, but low satisfaction with economic development, Council has increased its focus on economic development including the appointment of a Manager Economic Development and Growth.
- Council completed and continues to roll out the Masterplans for our communities, to allocate budget for Masterplan projects, and to source external funding for Masterplan projects wherever possible. As the Masterplans projects are rolled out this will help to increase shop occupancy rates and vibrancy in our CBDs and main streets.
- Council has, with the support NSW Government funding, enhanced our tourism industry through the development of a new Visitor Information Centre, through the revitalisation and investment in the Coonamble Riverside Caravan Park, and development of new town entry signage and sculptures.
- Progression of the Coonamble Bore Bath facility to business case stage and sourcing of funding for the project.
- Council adopted an updated Economic Development Strategy 2021 which provides clear strategic direction to achieve economic development and growth across six theme areas over the next five to 10 years.



Our economic challenges:

- We struggle to source an appropriately qualified workforce and as part of the larger 'Dubbo and Western NSW region' the region has the second highest increase[13] in job vacancy rates in Australia, with job vacancy rates almost tripling compared to the previous 12 months.
- We have a high unemployment rate of nine percent[14] relative to Australia, with approximately 30 percent of Indigenous community unemployed[15].
- Vacancy rates in our main streets which will be mitigated through ongoing investment in relevant elements of our Masterplans.



2.2.1 LOCAL ECONOMY

Community Strategic Plan 2032 relevant strategies:

P1.1 Leverage online technologies and National Broadband Network access to improve and provide virtual connections.

P1.3 Leverage the skills and knowledge in our community to promote social interaction and facilitate knowledge sharing.

EC1.1 Re-establish and maintain robust, well patronised Coonamble and Gulargambone main street shopping precincts.

EC 2.1 Identify and attract industry programs that will draw new industry to the Shire. (diversification)

EC 3.1 Leading organisations provide cadetships and graduate employment opportunities.

EC 3.2 Provide education that addresses the needs of the local population.

EC 4.1 Provide appropriate and accessible education for our community.

EC 4.2 Identify local employment opportunities and promote these across the community.

[13] Regional Australia Institute "Another Record Month For Regional Job Vacancies" Blog May 25,2021. 589 vacancies April, 2020 compared to 1,603 vacancies April, 2021.

[14] Unemployment rate 2016 Coonamble LGA 8.7%, compared to 6.9% Australia Census, 2016.

[15] ABS Census, 2016



2.2.1.1 - A FOCUS ON ECONOMIC DEVELOPMENT

The Community Satisfaction Survey revealed that the community placed a high level of importance but had low satisfaction with, economic development including attracting new investment and tourism marketing. Since this time Council has responded by directing more resources and having greater strategic focus on the area of economic development by appointing, as part of the organisational restructure, a Manager Economic Development and Growth.

Coonamble Shire Council delivered an updated Economic Development Strategy in 2020 which provides clear strategic direction across six theme areas for the next five to ten years. These theme areas include:

- i. Open For Business
- ii. Lifestyle and Liveability
- iii. Infrastructure and Services
- iv. Brand Building
- v. Grow From Within
- vi. New Business and Investment.



A focus of the Economic Development and Growth function within Council has been the delivery and implementation of the Masterplans for Coonamble, Gulargambone and Quambone. The Masterplans will support the revitalisation of our communities and in particular the central business districts across the Shire. The implementation of the Masterplans aligns with the priority identified in the Community Strategic Plan 2032, to reduce the number of vacant shops in the main streets. The value of now having completed Masterplanning for our Local Government Area 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.





2.2.1.2 - BUILDING A STRONG LOCAL ECONOMY THROUGH DIVERSIFICATION

The Community Strategic Plan 2032 identified the need to prioritise diversification of the local economy including the attraction of new industries. The tourism industry has been identified by Council as holding significant economic diversification opportunities for our local economy and therefore considerable resources have been allocated by Council to develop the tourism industry. Council's Economic Development and Growth function has prioritised the following projects which includes a number of tourism projects:

- Delivery and implementation of Coonamble, Quambone and Gulargambone Masterplans.
- Construction of a new Visitor Information Centre
- Progression of the Coonamble Artesian Bathing Experience to business case stage and sourcing of funding for the project.
- Increased support for, and delivery of, Council and community led events.
- Revitalisation of the Coonamble Riverside Caravan Park including new manager's residence, installation of a dump point, lighting upgrade, new cabin accommodation and park entrance upgrade.
- Construction of new town entrance signage and sculptures.
- Focus on developing a local agritourism industry, cultural tourism and accommodation sector.
- Adoption and implementation of the Economic Development Strategy 2021.
- Adoption and implementation of the Destination Marketing Plan (Tourism).
- Ongoing sourcing of external grant funding to support economic development and diversification initiatives.

2.2.1.3 - OUR WORKFORCE CHALLENGES

The Community Strategic Plan 2032, which was compiled in 2017, had identified as a priority the gainful employment of our community in appropriate and satisfying jobs. This priority may be attributed to our high unemployment rate of 9 percent (Census, 2016), which is also high relative to the national average of 5.5% (ABS, April 2021), and approximately 30 percent of the Aboriginal population is unemployed (Census, 2016).

To address the employment rate and to support the unemployed population within our community, there are two employment agencies based locally, Sureway Employment and Joblink Plus, both of whom deliver an array of employment services in training, support and placement. To support people to secure work in the Coonamble Shire, Council continues to provide via its website, local employment agency information and contacts details, and links to positions currently available within Council.



As a major employer in the Coonamble Shire, Council advertises all positions locally as well as further afield. Council continues to provide career path opportunities including traineeships, along with training and development plans for each individual employee.

In contrast and despite our ongoing high unemployment rate, in 2021 one of the biggest challenges now facing our local economy is securing an adequate number of, and appropriately qualified workforce. This is evidenced by Council's own struggle to fill vacancies at all levels of the organisational structure. Given the potential impact on our local economy, the workforce and skills deficit within the Shire should be given consideration as a target area of the subsequent CSP, as existing employment related strategies within the CSP in their current form may now be too narrow focused.

We can no longer source an appropriately qualified workforce from within our own community, and businesses and organisations must try and source their workforce from further afield. This challenge is not unique to the Coonamble Shire. In April 2021, the Regional Australia Institute estimated that there were 67,500 job vacancies across regional Australia. These vacancies are spread across diverse sectors and are not confined to just any one industry or sector.

The Regional Australia Institute reports in April 2021 that the 'Dubbo and Western NSW' region experienced the second highest increase in job vacancies across 37 regions nationally, with job vacancies almost tripling compared to the previous 12 months.

Additional pressure on the region's and the Coonamble LGA's workforce could be felt as the nationally significant infrastructure project, Inland Rail commences construction in the region. Demand for additional labour force and skills associated with the Inland Rail's construction could place increased pressure on LGA's such as ours which already struggle with a lack of adequate workforce and skills.





2.2.1.4 - INCREASING OUR ECONOMIC GROWTH POTENTIAL THROUGH INFRASTRUCTURE

In relation to the strategies specifically outlined in the Community Strategic Plan 2032 the National Broadband Network rollout via fixed line, fixed wireless and satellite is now complete. To improve equity to internet access across our entire community Council continues to offer free Wifi in the Coonamble CBD, and free wifi is also available via the Gulargambone RTC and library.

The Community Satisfaction Survey 2019 revealed low importance and low satisfaction levels with regards to Council's online services. Through Council's organisational restructure process, Council has appointed a Manager Economic Growth and Development which has provided greater strategic and day-to-day direction to the Grants and Communications Officer. This has subsequently enhanced Council's communication and engagement with the community particularly via online platforms including social media. Social media statistics indicates high levels of engagement on posts.

The Inland Rail project continues to provide challenges and opportunities for our local communities. The Inland Rail route has now been determined and will traverse and impact upon local agricultural businesses and landholders in our LGA. Council has continued to make formal responses and submissions to Inland Rail inquiries including the Environmental Impact Statement (EIS) and relating to the project, the project's management by the Australian Rail Track Authority (ARTC), its alignment and construction. Council did make a submission to gain support for the completion of a business case and cost benefit analysis should the route traverse the township of Coonamble although unfortunately Government support for this was not received.

Council will continue to work with, and advocate for, the local community, to minimise the negative impacts, and maximise the opportunities of this nationally signification infrastructure projects. Council continues to advocate for, and engage with, the State and Commonwealth Government around upgrading the Coonamble - Gilgandra rail line. This project presents significant economic opportunities for our agricultural industry, particularly through the more efficient and cost-effective movement of agriculture commodities out of our community.

Our road infrastructure is explored in more detail in the below section, 'Our challenging road network'.



2.3 THEME: OUR ENVIRONMENT - PROMOTE A SUSTAINABLE BALANCE BETWEEN DEVELOPMENT, COMMERCIAL INTERESTS AND OUR NATURAL ENVIRONMENT

COMMUNITY STRATEGIC PLAN GOALS:

- Good Environmental Management. Our community values best practice management that promotes nature and is not compromised by new industries and investment.
- Knowledge sharing. Our community values knowledge sharing.
- Protection of our waterways. Our community benefit from an environment that supports healthy and vibrant local waterways.

INDICATORS:

How we're achieving environmental sustainability:

- Council is in the fourth stage of Coonamble Levee bank upgrades to protect to town from flooding.
- In 2020, the Coonamble Shire adopted the Local Strategic Planning Statement, a significant step for the future of land use in the LGA and planning for economic, social and environmental needs.
- The health of our local environment and waterways are supported by a number of organisations, agencies and Departments who continue to deliver programs, policies and plans to protect our natural environment.
- Council continues to provide funding to the Castlereagh Macquarie County Council who provides weed management control in the Coonamble and neighbouring Shire.
- Council's waste contract with a third party will expire in 2022 which will provide the opportunity to refine objectives and potentially deliver greater outcomes for the community and Council.



How we can improve our environmental sustainability:

- Council will enhance our community's resilience against flooding through the development of the Floodplain Risk Management Study, although there may be a need for considerable review of existing policies and past practices which could take some time.
- Our community values waste management and recycling but has low satisfaction with these. Although recycling is considered cost prohibitive there are alternative ways for our community to achieve outcomes in sustainable waste including reducing household waste generation and landfill rates. An impending review of Council's Waste Management Strategy could also support improved waste outcomes for the community.
- Our community told us that they hold environmental monitoring and protection, and weed control as highly important but they had low satisfaction with these. Further engagement with the community would be required to understand what is contributing to these low satisfaction levels as it is currently unclear.

2.3.1 PLANNING AND DEVELOPMENT

Community Strategic Plan 2032 relevant strategies:
I1.2 Minimise the effects of flooding on our infrastructure.

2.3.1.1 - RESILIENCE IN FLOOD

Council is in the process of completing the fourth stage of upgrades to Coonamble's Levee, and these upgrades increase the protection of the township during flood events.

The NSW Government has recently announced its Flood Prone Land Package which includes advice to Council on consideration of flooding in land-use planning, to ensure greater resilience of our communities against flooding events through better planning. Updates to how we present information to our customers through the Planning Certificates provides an opportunity for Councils to introduce a true risk-based approach into their flood planning controls, that has been curtailed since the introduction of the 2007 Flood Planning Guideline. However, it is recognised that to do this there may be a need for considerable review of existing policies and past practices that could take some time for many Councils. Flood mapping and information previously not available to the community will soon become available with Council's recent adoption of the Floodplain Risk Management Study carried out by Jacobs.



2.3.2 SUSTAINABLE ENVIRONMENT

Community Strategic Plan 2032 relevant strategies:

EN1.1 Promote ecologically and environmentally sustainable land use and development.

EN 2.1 Share knowledge and facilitate knowledge sharing amongst those working on the land. (Enviro)

EN3.1 Ensure the health of our river system.

2.3.2.1 MANAGING OUR ENVIRONMENT

The Community Satisfaction Survey 2019 indicated that the community placed environmental monitoring and protection, and weed control as having high importance and low satisfaction. Through future community engagement it would be valuable to better understand specifically where the community's dissatisfactions lie with regards to environmental monitoring and protection, and weed control as this was not within the scope of the Community Satisfaction Survey 2019.

Council's Local Environmental Plan 2011 guides the land use and development framework for the Coonamble Shire to ensure that development and use meets the objectives of the zoning. The Plan ensures that there is an adequate and appropriate balance between the built and natural environment. Council is currently working on a review of the provisions and will likely propose some changes for the Department of Planning, Industry and Environment's consideration in 2022.

The Coonamble Shire's Local Strategic Planning Statement (LSPS) introduced in 2020 is a vision for land use in the LGA for the next 20 years. This strategic planning process helps us to give direction and certainty for the Shire and in making the necessary decisions on how to best protect our valued limited resources while seeing the Shire continue to progress and grow into the future. It outlines clear planning priorities describing what will be needed, where these are located and when they will be delivered. The LSPS sets short, medium, and long-term actions to deliver the priorities for the community's vision.



The delivery of environmental management and outcomes within the Coonamble Shire is also supported by the Coonamble-Castlereagh Landcare and the Central West Local Land Services whose mission is to 'be a customer focused business that enables improved primary production and better management of natural resources.' The Central West Local Strategic Plan 2016-2021 lays out a strategy and priorities to be able to achieve a vision of a resilient community in a productive healthy landscapes. Through future community consultation, Council could ascertain if the Central West Local Strategic Plan 2016-2021 sufficiently captures the community's, particularly the rural community's, aspirations and priorities or if alternative issues and aspirations are present.

In 2020, the NSW Government finalised the Macquarie – Castlereagh Long-Term Water Management Plan. The Plan identified water management strategies for maintaining and improving the long-term health of the Macquarie – Castlereagh riverine and floodplain catchments which will be utilised by water managers and advisory groups in decision making to achieve long-term ecological objectives.

Council is a participating Council and provides funding to the Castlereagh Macquarie County Council who provide weed management control in the Coonamble and our neighbouring Shires. There are also broader strategies in place including the BioSecurity Act 2015/Biosecurity Regulation 2017, Central West Regional Strategic Weed Management Plan 2017 – 2022 and various other resources developed by State Government to manage the control of weeds including the 'NSW WeedWise' app. Under the Biosecurity Act 2015 everyone has a legal obligation to manage identified priority weeds on land that they own or occupy.

2.3.3 SUSTAINABLE WASTE

Community Strategic Plan 2032 relevant strategies:
I3.3 Minimise our hard waste production and promote recycling.

2.3.3.1 - THE WAR ON WASTE

The Community Satisfaction Survey 2019 revealed that the community rated waste management and recycling as having high importance but had low satisfaction with the service which indicates that as a community we are moving away from our target.



A Waste Management Strategy was completed for Council in 2016 which is now acknowledged as being outdated. With the appointment of a new Executive Leader Environment, Strategic Planning and Community under the organisational restructure, it is a timely opportunity to review the Waste Management Strategy to include options that suit the constraints of the location of Coonamble Shire to other waste processing facilities.

Council offers a kerbside garbage collection service which is delivered by a contractor in Coonamble and Gulargambone, and Council's operates the following facilities:

- Coonamble Landfill (Contracted services),
- Quambone Landfill (Unmanned),
- Gulargambone Transfer Station (Contracted services).

After investigations in 2017, Council assessed that unfortunately it is cost prohibitive for Council to participate in a recycling program which is, in part, associated with our distance to larger recycling centres. Council has continued to investigate other means for our community to participate in sustainable waste programs and measures including through its participation in the Netwaste Forum. Although recycling is cost prohibitive there are alternative ways for our community to achieve outcomes in sustainable waste including reducing household waste generation and landfill rates.

Council acknowledges that the customers' and community's expectation is for Council to implement recycling waste services. Given the potential cost implications on rate payers and Council's operational budget and given the unlikelihood of a subsidisation by the State Government, the community will need to evaluate their competing priorities. Ensuring that the community are informed and engaged on this matter is crucial.

The waste contract for the waste collection and management of the landfills is shortly expiring. The development and tendering of a new waste contract will provide an opportunity for Council to review and refine objectives and service provision with the intention of improving outcomes for the community and Council.



2.4 THEME: OUR INFRASTRUCTURE - MAINTAIN AND IDENTIFY WAYS TO IMPROVE INFRASTRUCTURE SERVICES AND SUPPORT COONAMBLE SHIRE'S LOCAL ENVIRONMENT

COMMUNITY STRATEGIC PLAN GOALS:

- Connections. Our community connections support and facilitate our access to each other and our local services.
- Appropriate investment. Our community is looking to the future to improve and protect our access to resources.

INDICATORS:

How we've improved our infrastructure:

- Council secured \$23 million from the Commonwealth Government to upgrade the existing sealed section, and to seal an additional 25km section of the Tooraweenah Road.
- Council's Water and Sewerage Management Plan 2017-2024 continues to guide Council's budget and works programs to sustain these valuable infrastructure assets, which the community highly values and has high satisfaction with.
- Council has instated a community member Roads Committee to support a new level of engagement and communication with the community regarding our rural road network.
- Council have increased amenities within the Coonamble CBD with the installation of a public toilet.



Where we'd like to see our infrastructure improved:

- Our road network (sealed and unsealed) is an area which our community has low satisfaction levels with, but which they highly value. Council acknowledges this and continues to work on strategies including developing advanced Asset Management Plans and the appointment of a community member roads committee.
- Council acknowledges that further development of internal systems and processes including refining of service levels will ensure that maintenance and renewal of assets is achieved inline with Council's financial means and community expectations. This will require development of advanced Asset Management Plans for all of Council's infrastructure assets.

Our community has identified stormwater drainage as having high priority but has low satisfaction with this although Council has made investments to remedy several problem spots.

- Our community has a low satisfaction level with our saleyard facility although it is unclear what these satisfaction levels pertain to as there may be some connection with the drought, and the lack of livestock sales occurring at the time.
- Council is in the process of developing a Drought Management Plan to provide a framework to support community and council staff to manage water supply in future droughts. This Plan will form an essential element of Council's in progress Integrated Water Cycle Management Plan, unlocking access for Council to future funding opportunities.

2.4.1 ASSETS AND ESSENTIAL INFRASTRUCTURE

Community Strategic Plan 2032 relevant strategies:

I1.1 Maintain local road network maintenance and construction.

I3.1 Deliver safe drinking water and sewerage services.

I4.1 Ensure long term management and protection of our community assets.

2.4.1.1 - OUR CHALLENGING ROAD NETWORK

The Community Satisfaction Survey 2019 revealed that our sealed and unsealed road network had one of the biggest gaps between expectations and satisfaction levels, with a high level of importance but low satisfaction rating received for both. The community also expressed a low satisfaction level with storm water drainage. Council has and will continue to invest in improving storm water drainage within Coonamble. Some of these investments include imminent rectification works at Bertram street, Coonamble outside the Coonamble Public School, and completed rectifications works on Dubbo Street, Coonamble near the TAFE and at the five ways outside the Coonamble High School. Conversely the survey revealed that bridges, culverts, and causeways were rated as having high importance and high satisfaction.



A number of factors which contribute to the challenges associated with our road network include:

- The sheer size of our expansive road network relative to the overall size of Council's budget.
- Limited external funding opportunities.
- Competing Council priorities.
- Road user behaviour particularly after rain events.
- Poor soil quality for road building purposes.
- Challenges for Council in securing an appropriately qualified and experienced workforce to deliver the road infrastructure program.

There is an acknowledgement though within Council that a shift is required to ensure greater resourcing of our road infrastructure and to get out of the reactive operational and maintenance phases and become proactive in how we manage our assets, which will be facilitated and informed with upgraded Asset Management Plans.

In 2020, Council appointed a Roads Committee comprising of community members from across our Shire. The Roads Committee has increased the community's engagement in strategic and decision making processes regarding our rural road infrastructure, and provides new lines of communication and input between the community and Council. The Roads Committee also provides a forum for the community to communicate their frustrations as road users, and for Council to communicate the restrictions and limitations that Council is confronted with.

In 2019, Council secured \$23 million from the Commonwealth Government to upgrade the existing sealed section, and to seal an additional 25km section of the Tooraweenah Road. Council is in the process of completing the appropriate pre-construction surveys, studies and reports, and engagement with the community for feedback on the Review of Environmental Factors and the Engineering Design and Survey have now been completed. The next phase for the Tooraweenah Road project will be Ministerial approval of the Road Project Proposal Report which is being prepared at the time of writing. Once completed, the Tooraweenah Road upgrade will provide a safer road network for locals and tourist alike and deliver economic outcomes to support our thriving agricultural industry and our developing tourism industry.

Council continues to explore and maximise external funding opportunities to support renewal of, and upgrades to, our road network.



2.4.1.2 - WATER SECURITY FOR OUR TOWNS

The Community Satisfaction Survey 2019 revealed our community's high priority and high satisfaction rating in relation to water supply.

The most recent drought of 2016 – 2020 and climate change has reiterated the importance of ensuring a reliable, sustainable, and safe water supply for our towns and villages, with many towns across New South Wales and Australia struggling to achieve safe and secure water supplies for their communities.

At the time of writing this State Of Our Shire report, Council was in the process of delivering a draft Drought Management Plan which would then be placed on public exhibition for community comment. The draft DMP has been developed to provide a framework to assist staff and our customers in the management of the water supply during future droughts. A DMP is considered best practice and is an essential requirement for Council's Integrated Water Cycle Management Strategy (IWCM) which is also currently in development. Once completed, the IWCM will enable Council to apply for grant funding as well as assist Council in its strategic management of its water and sewerage assets.

Council has a Water and Sewerage Management Plan 2017-2024, which guides Council's respective works program and budget allocation across Coonamble, Quambone and Gulargambone. Council continues to monitor water quality in line with the Australian Drinking Water Guidelines and to implement appropriate and proportionate actions to mitigate any arising issues with water quality. It is acknowledged that water pressure within the Coonamble township is an ongoing issue, but this is best mitigated in the short to medium term by education of, and changes to, water users' behaviour. All three towns are supplied by bore water.

The age of Coonamble Shire's water infrastructure is an issue, and as such Council has committed to a Mains Replacement Program which continues to be rolled out on the ground. Council continues to appropriately allocate funding in its annual budget to prepare for replacement of water infrastructure, ensuring a sustainable water supply for our towns.



2.4.1.3 - SEWERAGE

The Community Satisfaction Survey 2019 revealed that the community has a high priority and high satisfaction level with the sewerage service. Council's sewerage infrastructure program and budget allocation is guided by Council's Water and Sewerage Management Plan 2017-2024. Similarly to the water supply infrastructure, the sewerage infrastructure across Coonamble, Gulargambone and Quambone is nearing the end of its economic life, and in response to this Council continues to deliver its mains relining program. Council continues to investigate financial options for the renewal of our major sewerage assets.

Council's sewerage treatment plants at Coonamble and Gulargambone are subject to Environment Protection Licences which requires of Council to undertake regular testing and reporting to the community and the Department Environment, Climate Change and Water. The objective of the licence is to:

- (a) prevent as far as practicable sewage overflows and sewage treatment plant bypasses,
- (b) require proper and efficient management of the system to minimise harm to the environment and public health,
- (c) require practical measures to be taken to protect the environment and public health from sewage overflows and sewage treatment plant effluent.

2.4.1.4 - 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.

The community communicated via the Community Satisfaction Survey 2019 that they had low satisfaction with this infrastructure asset. Given the timing of the Community Satisfaction Survey in 2019, whilst our community was enduring one of the worst droughts in history, it is unclear whether the satisfaction levels are related to the lack of sale activity occurring at the saleyards during the drought and/or satisfaction level with the facility itself and/or an alternative reason. Future community consultation would present an opportunity to recapture and reevaluate the community's current satisfaction levels with the Coonamble Saleyard's facility and service, now that livestock sales have recommenced, and the drought has broken.



Since the recommencement of sales in late 2020, Council staff have delivered several reactive operation and maintenance services due to the lack of resourcing. 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.


In accordance with the Environmental Protection Authority's (EPA) guidelines is the preparation of a Pollution Incident Response Management Plan (PIRMP) for the saleyards which was adopted by Council in 2021. The objective of the PIRMP is:

- To ensure comprehensive and timely communication about a pollution incident to staff at the premises, other Council staff as appropriate, the Environment Protection Authority (EPA), other relevant authorities and the community that may be affected by impacts of the incident.
- Minimise and control risk of a pollution incident by identifying risks and developing planned actions to manage those risks.
- Actions to be taken to reduce and/or control pollution.
- Ensure that this PIRMP is effectively implemented by trained staff, identifying persons responsible for implementing it, and regularly testing and reviewing it to ensure that it is current and suitable.

2.4.1.5 - PROTECTION OF OUR COMMUNITY ASSETS

Annually, Council delivers a Long Term Financial Plan to plan and allocate financial resources for the next ten years. This process also ensures that Council and the community's aspirations and goals stay in check with Council's financial capabilities, and provides a decision making and problem solving tool.

Council continues to monitor and work towards maintaining and achieving industry benchmarks for financial expenditure on asset renewal and asset maintenance. Council acknowledges that further development of internal systems and processes including refining of service levels will ensure that maintenance and renewal of assets is achieved inline with Council's financial means and community expectations. In this regard the development of advanced Asset Management Plans in the near future will be crucial.



2.5 THEME: OUR LEADERSHIP - ENSURE STRONG LEADERSHIP, GOOD GOVERNANCE AND FOSTER COMMUNITY PARTICIPATION IN DECISION MAKING

COMMUNITY STRATEGIC PLAN GOALS:

- A community that is supported by active, respected leaders.
- A community that supports active, respected leaders.

INDICATORS:

Progressing community leadership:

- Council is committed to enhancing governance practices, including ongoing engagement of the community in decision making processes through robust engagement processes and strategies as reflected in the Community Engagement Strategy 2021.
- Based upon both an externally conducted Community Satisfaction Survey with our community, and our strategic plans including the Community Strategic Plan 2032 and the Delivery Plan 2017-2020(21) Council has defined and delivering upon a “Top Ten” priorities list.
- We celebrate leadership and achievement through the Australia Day awards and the Coonamble Chamber of Commerce’s annual Business Awards.
- A revised Organisational Structure within Council will ensure the effective and efficient future service delivery including adequate strategic focus capability of the Executive Management Team.



Where we can progress leadership further:

- To improve governance, Council will continue to pursue the process of developing new policies, updating existing policies to best practice standards and ongoing review of policies.
- Our elected Council continues to move away from the historical approach of ad-hoc decision making to be more strategically focused, with an understanding of the long-term and cumulative effects of decisions.
- 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 income.

2.5.1 LEADERSHIP

Community Strategic Plan 2032 relevant strategies:

P1.2 Increase the representation of Aboriginal people in community representative roles including Local Council.

L1.1 Promote opportunities for leaders to learn the features of good leadership.

L1.2 Design and support leadership succession planning.

L1.3 Encourage and promote a high level of leadership in the community.

L1.4 Increase Aboriginal representation on Council.

L1.5 Increase representation to community leader roles.

L1.6 Acknowledge the importance of community leader roles.

2.5.1.1 - LEADING UNDER NEW ORGANISATIONAL LEADERSHIP

The outgoing Council prioritised during their term, to enhance their governance processes including those relating to decisions making.

Council appointed a new General Manager in June 2019. Under the new General Managership priority policies were developed to ensure sound governance principles were established.



As an example, eight policy documents have been developed and adopted during 2019 to 2021, with a further 18 policies having been either newly developed, or revised during 2020/21. All of Council's adopted policies are available on Council's website at www.coonambleshire.nsw.gov.au.

Under Mr Basson's new leadership he advocated for a changed culture within the elected body from one of being characterised by ad-hoc decision making to one that is more strategic focused, with the long-term and cumulative effects of decisions being taken into account by the decision maker. . Similarly, starting work within the organisation to change the culture to one of "we can do" and "we care".

Our elected body has determined the congruence of Councillors' priorities with the Community Strategic Plan and Delivery Program. The "Top Ten" priorities were determined at two Councillor Workshops held in August and September 2019. These priorities were merged with the outcomes of the externally conducted Community Satisfaction Survey to produce a set of priorities that link in and augment the Community Strategic Plan, Delivery Program and Operational Plan – which were adopted as such at a Council Meeting held on 13 November 2019.

Jetty Research was appointed to conduct an impartial, external survey of the community's satisfaction with Council's service delivery. This report identified the "Top Two" priorities as Roads and Economic & Tourism Development; with Customer Service Excellence also shown to be in need of a particular focus going forward.

A now revised Organisational Structure will ensure Council is able to achieve effective and efficient future service delivery through scale and capacity. Under the new General Manager the organisation will be focused on becoming a learning organisation and one which has the capability within its Executive Management Team to have adequate strategic focus. However, 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.

The production of Council's Business Papers and Minutes has been streamlined through the implementation of a software package that generates Council Agendas and Minutes.

Council acknowledges the value of, and is committed to, engaging an community in decision making processes through robust engagement processes and strategies. Council recognises that engagement leads to well-informed decisions at a strategic and operational level, achieves effective and transparent governance and is fundamental to inclusive, vibrant and thriving communities. Council has adopted a new format Operational Plan 2021 which provides clear guidance and procedures for Councillors and Council Officers around engagement with the community and the development of engagement plans for individual projects and processes.

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. This is exacerbated by the COVID-19 pandemic and the material and skills shortages experienced. 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.

2.5.1.2 - RECOGNISING COMMUNITY LEADERS

Council, with the support from the community continues to fund and deliver the Australia Day awards, to celebrate and recognise contributions made by our community members including in the area of leadership. The Coonamble Chamber of Commerce's annual Business Awards which is supported by funding and in-kind support from Council continues to celebrate and recognise achievements in business and our workforce.

In relation to the strategies specifically outlined in the Community Strategic Plan 2032 to achieve greater representation of Aboriginal people on Council, during the current term, two Councillors who identify as Aboriginal were elected to Council although sadly in 2018 Cr John 'Bunda' Walker passed away, and Mayor Michael Webb resigned.

By promoting the Electoral Commission's and the Office of Local Government's online and face-to-face information sessions for Councillor candidates, Council has actively promoted and encouraged the wider community to consider nominating as a Councillor candidate. With the number of Councillors for the next term of Council now increasing by two, to nine Councillors, and with the broad promotion by Council for Councillor candidates, it is hoped that these additions will achieve representation of Aboriginal people on Council once again.

SECTION THREE: FINANCIAL PERFORMANCE



Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - CONSOLIDATED
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 6,519,000 | 6,908,698 | 7,098,493 | 7,310,845 | 7,533,745 | 8,075,361 | 8,695,747 | 9,374,416 | 9,563,321 | 9,756,118 | 9,952,890 | 10,153,719 |
| User Charges & Fees | 4,152,000 | 5,558,897 | 5,768,750 | 6,061,296 | 6,305,121 | 6,448,225 | 6,594,586 | 6,744,281 | 6,897,384 | 7,053,973 | 7,214,129 | 7,377,932 |
| Other Revenues | 743,000 | 1,752,974 | 1,923,065 | 1,970,106 | 2,019,359 | 2,069,843 | 2,121,589 | 2,174,629 | 2,228,995 | 2,284,719 | 2,341,837 | 2,400,383 |
| Grants & Contributions provided for Operating Purposes | 7,708,000 | 8,455,521 | 8,004,905 | 7,942,633 | 7,595,371 | 7,251,469 | 7,411,001 | 7,574,043 | 7,740,672 | 7,910,967 | 8,085,008 | 8,262,878 |
| Grants & Contributions provided for Capital Purposes | 2,785,000 | 4,626,015 | 11,490,015 | 10,488,903 | 8,599,748 | 1,800,000 | 1,500,000 | 1,800,000 | - | 300,000 | - | 300,000 |
| Interest & Investment Revenue | 433,000 | 191,373 | 161,455 | 163,587 | 176,518 | 177,138 | 195,309 | 200,888 | 224,839 | 235,310 | 245,731 | 254,164 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 120,000 | 120,000 | - | - | - | - | - | - | - | - | - |
| Fair value increment on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of revaluation decrements on IPPE previously expensed | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of impairment losses on receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental Income | 145,000 | 161,142 | 147,910 | 149,741 | 151,615 | 153,533 | 155,979 | 158,479 | 161,034 | 163,646 | 166,317 | 169,047 |
| Joint Ventures & Associated Entities - Gain | 9,000 | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 22,494,000 | 27,774,620 | 34,714,593 | 34,087,111 | 32,381,476 | 25,975,568 | 26,674,211 | 28,026,736 | 26,816,244 | 27,704,734 | 28,005,912 | 28,918,123 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 8,045,000 | 7,721,933 | 8,881,165 | 9,317,382 | 9,464,867 | 9,653,686 | 9,846,107 | 10,042,383 | 10,242,594 | 10,446,816 | 10,655,131 | 10,867,621 |
| Borrowing Costs | 4,000 | 1,946 | 6,933 | 6,308 | 5,674 | 5,033 | 4,384 | 3,728 | 3,063 | 2,391 | 1,710 | 1,022 |
| Materials & Contracts | 4,262,000 | 8,992,319 | 6,682,423 | 6,971,088 | 7,211,432 | 7,439,285 | 7,446,549 | 7,586,800 | 7,889,418 | 8,181,896 | 8,453,732 | 8,700,402 |
| Depreciation & Amortisation | 6,720,000 | 7,012,393 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 | 6,964,693 |
| Impairment of investments | 25,000 | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 3,047,000 | 511,751 | 827,325 | 846,450 | 866,024 | 886,057 | 906,560 | 927,544 | 949,021 | 971,001 | 993,498 | 1,016,523 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 95,000 | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation decrement/impairment of IPPE | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value decrement on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 22,198,000 | 24,240,342 | 23,362,539 | 24,105,921 | 24,512,690 | 24,948,754 | 25,168,292 | 25,525,149 | 26,048,789 | 26,566,797 | 27,068,764 | 27,550,260 |
| Operating Result from Continuing Operations | 296,000 | 3,534,278 | 11,352,054 | 9,981,189 | 7,868,786 | 1,026,815 | 1,505,919 | 2,501,587 | 767,455 | 1,137,937 | 937,148 | 1,367,863 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 296,000 | 3,534,278 | 11,352,054 | 9,981,189 | 7,868,786 | 1,026,815 | 1,505,919 | 2,501,587 | 767,455 | 1,137,937 | 937,148 | 1,367,863 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (2,489,000) | (1,091,737) | (137,961) | (507,714) | (730,962) | (773,185) | 5,919 | 701,587 | 767,455 | 837,937 | 937,148 | 1,067,863 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - GENERAL FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 5,241,000 | 5,422,824 | 5,493,431 | 5,598,137 | 5,704,889 | 6,181,136 | 6,757,135 | 7,390,375 | 7,532,781 | 7,677,985 | 7,826,043 | 7,977,013 |
| User Charges & Fees | 3,261,000 | 4,403,257 | 4,545,930 | 4,696,475 | 4,849,823 | 4,956,544 | 5,065,614 | 5,177,084 | 5,291,007 | 5,407,437 | 5,526,429 | 5,648,039 |
| Other Revenues | 720,000 | 1,627,174 | 1,902,175 | 1,948,694 | 1,997,412 | 2,047,347 | 2,098,530 | 2,150,994 | 2,204,769 | 2,259,888 | 2,316,385 | 2,374,295 |
| Grants & Contributions provided for Operating Purposes | 7,521,000 | 8,455,521 | 8,004,905 | 7,942,633 | 7,595,371 | 7,251,469 | 7,411,001 | 7,574,043 | 7,740,672 | 7,910,967 | 8,085,008 | 8,262,878 |
| Grants & Contributions provided for Capital Purposes | 2,785,000 | 4,406,912 | 10,090,015 | 9,246,155 | 7,357,000 | 1,800,000 | 1,500,000 | 1,800,000 | - | 300,000 | - | 300,000 |
| Interest & Investment Revenue | 296,000 | 134,005 | 111,855 | 113,341 | 114,849 | 116,381 | 117,937 | 119,516 | 121,121 | 122,750 | 124,405 | 126,086 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 120,000 | 120,000 | - | - | - | - | - | - | - | - | - |
| Fair value increment on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of revaluation decrements on IPPE previously expensed | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of impairment losses on receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental Income | 145,000 | 161,142 | 147,910 | 149,741 | 151,615 | 153,533 | 155,979 | 158,479 | 161,034 | 163,646 | 166,317 | 169,047 |
| Joint Ventures & Associated Entities - Gain | 9,000 | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 19,978,000 | 24,730,835 | 30,416,221 | 29,695,175 | 27,770,958 | 22,506,409 | 23,106,196 | 24,370,491 | 23,051,383 | 23,842,672 | 24,044,587 | 24,857,358 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 7,587,000 | 7,721,933 | 8,065,124 | 8,499,991 | 8,629,862 | 8,801,799 | 8,977,182 | 9,156,080 | 9,338,565 | 9,524,706 | 9,714,579 | 9,908,258 |
| Borrowing Costs | 4,000 | 1,946 | 6,933 | 6,308 | 5,674 | 5,033 | 4,384 | 3,728 | 3,063 | 2,391 | 1,710 | 1,022 |
| Materials & Contracts | 3,048,000 | 6,801,994 | 5,389,504 | 5,694,791 | 5,910,886 | 6,114,028 | 6,071,112 | 6,210,706 | 6,487,178 | 6,753,013 | 6,972,700 | 7,216,705 |
| Depreciation & Amortisation | 6,023,000 | 6,315,806 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 | 6,268,106 |
| Impairment of investments | 25,000 | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 3,036,000 | 511,751 | 827,325 | 846,450 | 866,024 | 886,057 | 906,560 | 927,544 | 949,021 | 971,001 | 993,498 | 1,016,523 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 24,000 | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation decrement/impairment of IPPE | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value decrement on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities - Loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 19,747,000 | 21,353,430 | 20,556,992 | 21,315,647 | 21,680,552 | 22,075,023 | 22,227,345 | 22,566,164 | 23,045,932 | 23,519,218 | 23,950,593 | 24,410,614 |
| Operating Result from Continuing Operations | 231,000 | 3,377,405 | 9,859,229 | 8,379,528 | 6,090,406 | 431,386 | 878,851 | 1,804,327 | 5,450 | 323,455 | 93,994 | 446,744 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 231,000 | 3,377,405 | 9,859,229 | 8,379,528 | 6,090,406 | 431,386 | 878,851 | 1,804,327 | 5,450 | 323,455 | 93,994 | 446,744 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (2,554,000) | (1,029,507) | (230,786) | (866,627) | (1,266,594) | (1,368,614) | (621,149) | 4,327 | 5,450 | 23,455 | 93,994 | 146,744 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - WATER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 594,000 | 755,363 | 809,937 | 845,232 | 882,161 | 904,215 | 926,821 | 949,991 | 973,741 | 998,085 | 1,023,037 | 1,048,613 |
| User Charges & Fees | 772,000 | 1,005,140 | 1,020,690 | 1,112,552 | 1,140,366 | 1,168,875 | 1,198,097 | 1,228,049 | 1,258,751 | 1,290,219 | 1,322,475 | 1,355,537 |
| Other Revenues | 19,000 | 121,700 | 16,050 | 16,451 | 16,863 | 17,284 | 17,716 | 18,159 | 18,613 | 19,078 | 19,555 | 20,044 |
| Grants & Contributions provided for Operating Purposes | 166,000 | - | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Capital Purposes | - | - | 1,400,000 | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 60,000 | 22,320 | 26,690 | 27,107 | 27,175 | 27,243 | 27,311 | 27,379 | 27,516 | 27,653 | 27,792 | 27,931 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value increment on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of revaluation decrements on IPPE previously expensed | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of impairment losses on receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental Income | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities - Gain | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 1,611,000 | 1,904,523 | 3,273,367 | 2,001,342 | 2,066,565 | 2,117,617 | 2,169,945 | 2,223,579 | 2,278,621 | 2,335,036 | 2,392,859 | 2,452,124 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 241,000 | - | 407,633 | 407,815 | 417,237 | 425,764 | 434,279 | 442,965 | 451,824 | 460,860 | 470,078 | 479,479 |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials & Contracts | 850,000 | 1,213,823 | 923,327 | 922,610 | 940,139 | 958,002 | 976,204 | 994,752 | 1,013,652 | 1,032,912 | 1,052,537 | 1,072,535 |
| Depreciation & Amortisation | 388,000 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 | 387,678 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 61,000 | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation decrement/impairment of IPPE | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value decrement on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities - Loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 1,540,000 | 1,601,501 | 1,718,638 | 1,718,102 | 1,745,054 | 1,771,444 | 1,798,161 | 1,825,394 | 1,853,154 | 1,881,450 | 1,910,292 | 1,939,692 |
| Operating Result from Continuing Operations | 71,000 | 303,022 | 1,554,729 | 283,240 | 321,510 | 346,173 | 371,784 | 398,184 | 425,467 | 453,586 | 482,566 | 512,432 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 71,000 | 303,022 | 1,554,729 | 283,240 | 321,510 | 346,173 | 371,784 | 398,184 | 425,467 | 453,586 | 482,566 | 512,432 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | 71,000 | 303,022 | 154,729 | 283,240 | 321,510 | 346,173 | 371,784 | 398,184 | 425,467 | 453,586 | 482,566 | 512,432 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - SEWER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 684,000 | 730,511 | 795,125 | 867,476 | 946,694 | 990,010 | 1,011,790 | 1,034,050 | 1,056,799 | 1,080,048 | 1,103,810 | 1,128,093 |
| User Charges & Fees | 119,000 | 150,500 | 202,130 | 252,269 | 314,932 | 322,806 | 330,876 | 339,148 | 347,626 | 356,317 | 365,225 | 374,356 |
| Other Revenues | 4,000 | 4,100 | 4,840 | 4,961 | 5,085 | 5,212 | 5,342 | 5,476 | 5,613 | 5,753 | 5,897 | 6,045 |
| Grants & Contributions provided for Operating Purposes | 21,000 | - | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Capital Purposes | - | 219,103 | - | 1,242,748 | 1,242,748 | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 77,000 | 35,048 | 22,910 | 23,139 | 34,494 | 33,514 | 50,062 | 53,993 | 76,202 | 84,907 | 93,534 | 100,147 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value increment on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of revaluation decrements on IPPE previously expensed | - | - | - | - | - | - | - | - | - | - | - | - |
| Reversal of impairment losses on receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental Income | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities - Gain | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 905,000 | 1,139,262 | 1,025,005 | 2,390,593 | 2,543,954 | 1,351,542 | 1,398,071 | 1,432,666 | 1,486,241 | 1,527,025 | 1,568,466 | 1,608,641 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 217,000 | - | 408,408 | 409,576 | 417,768 | 426,123 | 434,645 | 443,338 | 452,205 | 461,249 | 470,474 | 479,884 |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials & Contracts | 364,000 | 976,502 | 369,592 | 353,687 | 360,407 | 367,254 | 399,232 | 381,343 | 388,588 | 395,971 | 428,495 | 411,161 |
| Depreciation & Amortisation | 309,000 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 | 308,909 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 11,000 | - | - | - | - | - | - | - | - | - | - | - |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 10,000 | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation decrement/impairment of IPPE | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair value decrement on investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures & Associated Entities - Loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 911,000 | 1,285,411 | 1,086,909 | 1,072,172 | 1,087,083 | 1,102,287 | 1,142,787 | 1,133,590 | 1,149,702 | 1,166,130 | 1,207,878 | 1,199,954 |
| Operating Result from Continuing Operations | (6,000) | (146,149) | (61,904) | 1,318,421 | 1,456,870 | 249,256 | 255,284 | 299,076 | 336,538 | 360,896 | 360,588 | 408,687 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | (6,000) | (146,149) | (61,904) | 1,318,421 | 1,456,870 | 249,256 | 255,284 | 299,076 | 336,538 | 360,896 | 360,588 | 408,687 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (6,000) | (365,252) | (61,904) | 75,673 | 214,122 | 249,256 | 255,284 | 299,076 | 336,538 | 360,896 | 360,588 | 408,687 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - CONSOLIDATED
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 13,955,000 | 11,178,260 | 10,559,661 | 12,255,905 | 11,860,785 | 12,988,301 | 13,276,744 | 14,020,138 | 13,549,220 | 13,571,770 | 13,874,532 | 14,050,042 |
| Investments | 13,000,000 | 8,004,250 | 7,941,750 | 7,566,750 | 7,561,750 | 7,561,750 | 7,561,750 | 7,561,750 | 7,624,250 | 7,749,250 | 7,874,250 | 7,999,250 |
| Receivables | 2,655,000 | 3,016,841 | 3,674,170 | 3,661,264 | 3,477,846 | 2,889,420 | 2,938,606 | 3,056,813 | 2,915,807 | 3,013,145 | 3,046,017 | 3,146,960 |
| Inventories | 1,014,000 | 1,171,042 | 962,336 | 1,007,445 | 1,039,374 | 1,069,390 | 1,063,049 | 1,083,675 | 1,124,525 | 1,163,804 | 1,196,265 | 1,232,318 |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 95,000 | 85,594 | 72,757 | 76,553 | 79,311 | 81,923 | 81,661 | 83,540 | 87,027 | 90,395 | 93,230 | 96,355 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 30,719,000 | 23,455,987 | 23,210,674 | 24,567,917 | 24,019,066 | 24,590,785 | 24,921,810 | 25,805,916 | 25,300,830 | 25,588,365 | 26,084,294 | 26,524,924 |
| Non-Current Assets | | | | | | | | | | | | |
| Investments | - | 4,995,750 | 4,808,250 | 3,683,250 | 3,668,250 | 3,668,250 | 3,668,250 | 3,668,250 | 3,855,750 | 4,230,750 | 4,605,750 | 4,980,750 |
| Receivables | 181,000 | 264,153 | 271,552 | 282,523 | 291,371 | 303,029 | 316,049 | 329,988 | 337,131 | 344,431 | 351,890 | 359,514 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 297,563,000 | 305,197,414 | 317,298,699 | 326,786,327 | 334,969,107 | 334,462,607 | 335,733,490 | 337,427,477 | 338,306,918 | 338,798,716 | 338,815,799 | 339,417,539 |
| Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Right of use assets | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| Investments Accounted for using the equity method | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 297,856,000 | 310,569,317 | 322,490,501 | 330,864,100 | 339,040,727 | 338,545,885 | 339,829,789 | 341,537,715 | 342,611,799 | 343,485,897 | 343,885,439 | 344,869,803 |
| TOTAL ASSETS | 328,575,000 | 334,025,304 | 345,701,175 | 355,432,017 | 363,059,794 | 363,136,670 | 364,751,599 | 367,343,631 | 367,912,629 | 369,074,262 | 369,969,733 | 371,394,727 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 1,724,000 | 2,889,671 | 2,771,574 | 2,659,493 | 2,682,977 | 2,344,140 | 2,521,052 | 2,623,078 | 2,634,791 | 2,670,720 | 2,698,249 | 2,768,267 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | 973,000 | 1,214,355 | 1,708,360 | 1,622,811 | 1,411,669 | 854,558 | 841,297 | 885,013 | 730,805 | 775,206 | 763,314 | 808,430 |
| Lease liabilities | 18,000 | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 41,000 | 52,091 | 52,717 | 53,351 | 53,992 | 54,640 | 55,297 | 55,961 | 56,634 | 57,314 | 58,003 | - |
| Provisions | 2,054,000 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 4,810,000 | 6,226,823 | 6,603,357 | 6,406,360 | 6,219,343 | 5,324,045 | 5,488,351 | 5,634,758 | 5,492,935 | 5,573,945 | 5,590,271 | 5,647,403 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | 33,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| Borrowings | - | 497,909 | 445,192 | 391,841 | 337,850 | 283,209 | 227,912 | 171,951 | 115,317 | 58,003 | - | - |
| Provisions | 128,000 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 161,000 | 660,203 | 607,486 | 554,135 | 500,144 | 445,503 | 390,206 | 334,245 | 277,611 | 220,297 | 162,294 | 162,294 |
| TOTAL LIABILITIES | 4,971,000 | 6,887,026 | 7,210,843 | 6,960,496 | 6,719,487 | 5,769,548 | 5,878,558 | 5,969,004 | 5,770,546 | 5,794,243 | 5,752,566 | 5,809,697 |
| Net Assets | 323,604,000 | 327,138,278 | 338,490,332 | 348,471,521 | 356,340,307 | 357,367,122 | 358,873,041 | 361,374,628 | 362,142,083 | 363,280,019 | 364,217,167 | 365,585,030 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 179,409,000 | 182,943,278 | 194,295,332 | 204,276,521 | 212,145,307 | 213,172,122 | 214,678,041 | 217,179,628 | 217,947,083 | 219,085,019 | 220,022,167 | 221,390,030 |
| Revaluation Reserves | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 | 144,195,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 323,604,000 | 327,138,278 | 338,490,332 | 348,471,521 | 356,340,307 | 357,367,122 | 358,873,041 | 361,374,628 | 362,142,083 | 363,280,019 | 364,217,167 | 365,585,030 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 323,604,000 | 327,138,278 | 338,490,332 | 348,471,521 | 356,340,307 | 357,367,122 | 358,873,041 | 361,374,628 | 362,142,083 | 363,280,019 | 364,217,167 | 365,585,030 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - GENERAL FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 12,223,000 | 9,926,099 | 10,447,270 | 11,962,042 | 11,735,321 | 12,569,136 | 12,532,245 | 12,890,479 | 12,142,599 | 12,028,267 | 12,253,033 | 12,446,461 |
| Investments | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 |
| Receivables | 2,027,000 | 2,473,184 | 3,101,792 | 3,034,741 | 2,815,925 | 2,208,280 | 2,240,841 | 2,342,016 | 2,183,563 | 2,263,026 | 2,277,585 | 2,359,767 |
| Inventories | 1,014,000 | 1,171,042 | 962,336 | 1,007,445 | 1,039,374 | 1,069,390 | 1,063,049 | 1,083,675 | 1,124,525 | 1,163,804 | 1,196,265 | 1,232,318 |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 95,000 | 85,594 | 72,757 | 76,553 | 79,311 | 81,923 | 81,661 | 83,540 | 87,027 | 90,395 | 93,230 | 96,355 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 21,698,000 | 19,994,919 | 20,923,155 | 22,419,781 | 22,008,932 | 22,267,729 | 22,256,795 | 22,738,710 | 21,876,714 | 21,884,493 | 22,159,112 | 22,473,901 |
| Non-Current Assets | | | | | | | | | | | | |
| Investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables | 66,000 | 215,253 | 220,748 | 226,971 | 233,312 | 243,383 | 254,933 | 267,365 | 272,964 | 278,681 | 284,519 | 290,481 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 266,578,000 | 273,106,657 | 282,606,052 | 289,235,474 | 295,482,468 | 294,689,456 | 295,661,021 | 297,065,586 | 297,723,021 | 298,050,596 | 297,806,275 | 297,993,028 |
| Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Right of use assets | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| Investments Accounted for using the equity method | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 266,756,000 | 273,433,910 | 282,938,800 | 289,574,445 | 295,827,780 | 295,044,840 | 296,027,955 | 297,444,951 | 298,107,985 | 298,441,277 | 298,202,794 | 298,395,509 |
| TOTAL ASSETS | 288,454,000 | 293,428,829 | 303,861,955 | 311,994,226 | 317,836,712 | 317,312,568 | 318,284,750 | 320,183,661 | 319,984,699 | 320,325,770 | 320,361,907 | 320,869,410 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 1,528,000 | 2,375,069 | 2,507,053 | 2,398,061 | 2,414,635 | 2,070,207 | 2,231,440 | 2,337,605 | 2,343,362 | 2,373,210 | 2,384,560 | 2,458,206 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | 973,000 | 1,214,355 | 1,708,360 | 1,622,811 | 1,411,669 | 854,558 | 841,297 | 885,013 | 730,805 | 775,206 | 763,314 | 808,430 |
| Lease liabilities | 18,000 | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 41,000 | 52,091 | 52,717 | 53,351 | 53,992 | 54,640 | 55,297 | 55,961 | 56,634 | 57,314 | 58,003 | - |
| Provisions | 2,054,000 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 | 2,070,706 |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 4,614,000 | 5,712,221 | 6,338,836 | 6,144,929 | 5,951,001 | 5,050,112 | 5,198,739 | 5,349,285 | 5,201,506 | 5,276,436 | 5,276,582 | 5,337,342 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | 33,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 | 51,000 |
| Borrowings | - | 497,909 | 445,192 | 391,841 | 337,850 | 283,209 | 227,912 | 171,951 | 115,317 | 58,003 | - | - |
| Provisions | 128,000 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 | 111,294 |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 161,000 | 660,203 | 607,486 | 554,135 | 500,144 | 445,503 | 390,206 | 334,245 | 277,611 | 220,297 | 162,294 | 162,294 |
| TOTAL LIABILITIES | 4,775,000 | 6,372,424 | 6,946,322 | 6,699,064 | 6,451,145 | 5,495,615 | 5,588,945 | 5,683,530 | 5,479,118 | 5,496,734 | 5,438,877 | 5,499,636 |
| Net Assets | 283,679,000 | 287,056,405 | 296,915,634 | 305,295,162 | 311,385,567 | 311,816,953 | 312,695,804 | 314,500,131 | 314,505,581 | 314,829,036 | 314,923,030 | 315,369,774 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 152,732,000 | 156,109,405 | 165,968,634 | 174,348,162 | 180,438,567 | 180,869,953 | 181,748,804 | 183,553,131 | 183,558,581 | 183,882,036 | 183,976,030 | 184,422,774 |
| Revaluation Reserves | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 | 130,947,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 283,679,000 | 287,056,405 | 296,915,634 | 305,295,162 | 311,385,567 | 311,816,953 | 312,695,804 | 314,500,131 | 314,505,581 | 314,829,036 | 314,923,030 | 315,369,774 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 283,679,000 | 287,056,405 | 296,915,634 | 305,295,162 | 311,385,567 | 311,816,953 | 312,695,804 | 314,500,131 | 314,505,581 | 314,829,036 | 314,923,030 | 315,369,774 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - WATER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 210,000 | 407,486 | 72,073 | 66,115 | 111,017 | 167,287 | 235,559 | 316,351 | 410,265 | 517,854 | 639,688 | 776,357 |
| Investments | 2,530,000 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 | 632,500 |
| Receivables | 447,000 | 416,343 | 426,679 | 461,665 | 474,642 | 486,508 | 498,671 | 511,137 | 523,916 | 537,014 | 550,439 | 564,200 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 3,187,000 | 1,456,328 | 1,131,252 | 1,160,281 | 1,218,159 | 1,286,295 | 1,366,730 | 1,459,989 | 1,566,681 | 1,687,368 | 1,822,628 | 1,973,057 |
| Non-Current Assets | | | | | | | | | | | | |
| Investments | - | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 | 1,897,500 |
| Receivables | 115,000 | 42,170 | 43,043 | 46,723 | 47,973 | 49,172 | 50,401 | 51,661 | 52,953 | 54,277 | 55,634 | 57,024 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 18,140,000 | 18,381,206 | 20,252,088 | 20,505,872 | 20,772,485 | 21,052,183 | 21,345,230 | 21,651,890 | 21,972,438 | 22,307,150 | 22,656,310 | 23,020,206 |
| Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 18,255,000 | 20,320,876 | 22,192,631 | 22,450,095 | 22,717,957 | 22,998,855 | 23,293,131 | 23,601,052 | 23,922,891 | 24,258,927 | 24,609,443 | 24,974,731 |
| TOTAL ASSETS | 21,442,000 | 21,777,204 | 23,323,883 | 23,610,376 | 23,936,116 | 24,285,150 | 24,659,861 | 25,061,040 | 25,489,572 | 25,946,295 | 26,432,071 | 26,947,788 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 93,000 | 125,182 | 117,132 | 120,385 | 124,615 | 127,475 | 130,403 | 133,398 | 136,463 | 139,600 | 142,810 | 146,094 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 93,000 | 125,182 | 117,132 | 120,385 | 124,615 | 127,475 | 130,403 | 133,398 | 136,463 | 139,600 | 142,810 | 146,094 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | 93,000 | 125,182 | 117,132 | 120,385 | 124,615 | 127,475 | 130,403 | 133,398 | 136,463 | 139,600 | 142,810 | 146,094 |
| Net Assets | 21,349,000 | 21,652,022 | 23,206,751 | 23,489,991 | 23,811,501 | 24,157,674 | 24,529,458 | 24,927,642 | 25,353,109 | 25,806,695 | 26,289,261 | 26,801,694 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 14,185,000 | 14,488,022 | 16,042,751 | 16,325,991 | 16,647,501 | 16,993,674 | 17,365,458 | 17,763,642 | 18,189,109 | 18,642,695 | 19,125,261 | 19,637,694 |
| Revaluation Reserves | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 | 7,164,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 21,349,000 | 21,652,022 | 23,206,751 | 23,489,991 | 23,811,501 | 24,157,674 | 24,529,458 | 24,927,642 | 25,353,109 | 25,806,695 | 26,289,261 | 26,801,694 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 21,349,000 | 21,652,022 | 23,206,751 | 23,489,991 | 23,811,501 | 24,157,674 | 24,529,458 | 24,927,642 | 25,353,109 | 25,806,695 | 26,289,261 | 26,801,694 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - SEWER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 1,522,000 | 844,676 | 40,318 | 227,748 | 14,447 | 251,879 | 508,940 | 813,308 | 996,356 | 1,025,649 | 981,811 | 827,224 |
| Investments | 4,131,000 | 1,032,750 | 970,250 | 595,250 | 590,250 | 590,250 | 590,250 | 590,250 | 652,750 | 777,750 | 902,750 | 1,027,750 |
| Receivables | 181,000 | 127,314 | 145,698 | 164,857 | 187,279 | 194,632 | 199,094 | 203,659 | 208,329 | 213,106 | 217,993 | 222,992 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 5,834,000 | 2,004,740 | 1,156,266 | 987,855 | 791,975 | 1,036,761 | 1,298,285 | 1,607,217 | 1,857,434 | 2,016,505 | 2,102,554 | 2,077,966 |
| Non-Current Assets | | | | | | | | | | | | |
| Investments | - | 3,098,250 | 2,910,750 | 1,785,750 | 1,770,750 | 1,770,750 | 1,770,750 | 1,770,750 | 1,958,250 | 2,333,250 | 2,708,250 | 3,083,250 |
| Receivables | - | 6,730 | 7,761 | 8,829 | 10,086 | 10,473 | 10,715 | 10,962 | 11,214 | 11,473 | 11,738 | 12,008 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 12,845,000 | 13,709,551 | 14,440,559 | 17,044,981 | 18,714,154 | 18,720,967 | 18,727,239 | 18,710,001 | 18,611,459 | 18,440,970 | 18,353,214 | 18,404,305 |
| Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 12,845,000 | 16,814,531 | 17,359,070 | 18,839,560 | 20,494,990 | 20,502,190 | 20,508,704 | 20,491,713 | 20,580,923 | 20,785,693 | 21,073,202 | 21,499,563 |
| TOTAL ASSETS | 18,679,000 | 18,819,271 | 18,515,337 | 19,827,415 | 21,286,965 | 21,538,952 | 21,806,988 | 22,098,930 | 22,438,358 | 22,802,198 | 23,175,755 | 23,577,529 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 103,000 | 389,420 | 147,390 | 141,047 | 143,727 | 146,458 | 159,210 | 152,076 | 154,965 | 157,910 | 170,880 | 163,967 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 103,000 | 389,420 | 147,390 | 141,047 | 143,727 | 146,458 | 159,210 | 152,076 | 154,965 | 157,910 | 170,880 | 163,967 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | 103,000 | 389,420 | 147,390 | 141,047 | 143,727 | 146,458 | 159,210 | 152,076 | 154,965 | 157,910 | 170,880 | 163,967 |
| Net Assets | 18,576,000 | 18,429,851 | 18,367,947 | 19,686,368 | 21,143,238 | 21,392,494 | 21,647,778 | 21,946,854 | 22,283,392 | 22,644,288 | 23,004,876 | 23,413,562 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 12,492,000 | 12,345,851 | 12,283,947 | 13,602,368 | 15,059,238 | 15,308,494 | 15,563,778 | 15,862,854 | 16,199,392 | 16,560,288 | 16,920,876 | 17,329,562 |
| Revaluation Reserves | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 | 6,084,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 18,576,000 | 18,429,851 | 18,367,947 | 19,686,368 | 21,143,238 | 21,392,494 | 21,647,778 | 21,946,854 | 22,283,392 | 22,644,288 | 23,004,876 | 23,413,562 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 18,576,000 | 18,429,851 | 18,367,947 | 19,686,368 | 21,143,238 | 21,392,494 | 21,647,778 | 21,946,854 | 22,283,392 | 22,644,288 | 23,004,876 | 23,413,562 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | 6,349,000 | 7,320,635 | 7,092,328 | 7,305,186 | 7,527,193 | 8,090,843 | 8,718,856 | 9,400,068 | 9,566,501 | 9,759,353 | 9,956,180 | 10,157,065 |
| User Charges & Fees | 4,793,000 | 5,373,458 | 5,730,309 | 5,992,613 | 6,258,126 | 6,419,054 | 6,564,737 | 6,713,736 | 6,866,127 | 7,021,988 | 7,181,399 | 7,344,439 |
| Investment & Interest Revenue Received | 540,000 | 133,852 | 157,714 | 158,090 | 176,898 | 168,301 | 184,316 | 189,971 | 227,856 | 232,681 | 242,883 | 250,777 |
| Grants & Contributions | 12,379,000 | 13,180,899 | 19,430,386 | 18,442,711 | 16,222,701 | 9,124,246 | 8,912,733 | 9,368,332 | 7,760,817 | 8,205,166 | 8,086,561 | 8,556,984 |
| Bonds & Deposits Received | 20,000 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1,263,000 | 1,766,385 | 2,024,619 | 2,117,680 | 2,173,108 | 2,238,036 | 2,272,457 | 2,325,801 | 2,389,726 | 2,440,747 | 2,502,419 | 2,561,484 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | (7,983,000) | (7,734,631) | (8,880,121) | (9,317,004) | (9,464,730) | (9,653,588) | (9,846,007) | (10,042,282) | (10,242,490) | (10,446,710) | (10,655,023) | (10,867,511) |
| Materials & Contracts | (5,778,000) | (8,761,795) | (6,806,010) | (6,999,760) | (7,223,318) | (7,450,069) | (7,428,208) | (7,602,431) | (7,905,574) | (8,197,122) | (8,455,305) | (8,723,687) |
| Borrowing Costs | (4,000) | (4) | (7,117) | (6,494) | (5,862) | (5,224) | (4,577) | (3,923) | (3,261) | (2,591) | (1,913) | (1,226) |
| Bonds & Deposits Refunded | (51,000) | - | - | - | - | - | - | - | - | - | - | - |
| Other | (3,404,000) | (592,936) | (785,661) | (828,960) | (855,775) | (875,177) | (900,099) | (917,531) | (936,300) | (958,312) | (981,497) | (1,003,896) |
| Net Cash provided (or used in) Operating Activities | 8,124,000 | 10,685,863 | 17,956,445 | 16,864,062 | 14,808,340 | 8,056,423 | 8,474,208 | 9,431,741 | 7,723,402 | 8,055,200 | 7,875,704 | 8,274,429 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | 37,500,000 | - | 250,000 | 1,500,000 | 20,000 | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Real Estate Assets | 85,000 | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | 187,000 | - | - | - | - | - | - | - | - | - | - | - |
| Sale of non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Disposal Groups | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions Received from Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | (33,025,000) | - | - | - | - | - | - | - | (250,000) | (500,000) | (500,000) | (500,000) |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | (6,435,000) | (13,971,603) | (18,772,953) | (16,615,101) | (15,170,110) | (6,874,914) | (8,131,125) | (8,633,050) | (7,888,359) | (7,476,016) | (7,015,628) | (7,540,917) |
| Purchase of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors & Advances Made | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions Paid to Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Investing Activities | (1,688,000) | (13,971,603) | (18,522,953) | (15,115,101) | (15,150,110) | (6,874,914) | (8,131,125) | (8,633,050) | (8,138,359) | (7,976,016) | (7,515,628) | (8,040,917) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Proceeds from Borrowings & Advances | - | 550,000 | - | - | - | - | - | - | - | - | - | - |
| Proceeds from Finance Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | (41,000) | (41,000) | (52,091) | (52,717) | (53,351) | (53,992) | (54,640) | (55,297) | (55,961) | (56,634) | (57,314) | (58,003) |
| Repayment of lease liabilities (principal repayments) | (18,000) | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | (59,000) | 509,000 | (52,091) | (52,717) | (53,351) | (53,992) | (54,640) | (55,297) | (55,961) | (56,634) | (57,314) | (58,003) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 6,377,000 | (2,776,740) | (618,599) | 1,696,244 | (395,120) | 1,127,517 | 288,442 | 743,394 | (470,918) | 22,550 | 302,762 | 175,510 |
| plus: Cash & Cash Equivalents - beginning of year | 7,578,000 | 13,955,000 | 11,178,260 | 10,559,661 | 12,255,905 | 11,860,785 | 12,988,301 | 13,276,744 | 14,020,138 | 13,549,220 | 13,571,770 | 13,874,532 |
| Cash & Cash Equivalents - end of the year | 13,955,000 | 11,178,260 | 10,559,661 | 12,255,905 | 11,860,785 | 12,988,301 | 13,276,744 | 14,020,138 | 13,549,220 | 13,571,770 | 13,874,532 | 14,050,042 |
| Cash & Cash Equivalents - end of the year | 13,955,000 | 11,178,260 | 10,559,661 | 12,255,905 | 11,860,785 | 12,988,301 | 13,276,744 | 14,020,138 | 13,549,220 | 13,571,770 | 13,874,532 | 14,050,042 |
| Investments - end of the year | 13,000,000 | 13,000,000 | 12,750,000 | 11,250,000 | 11,230,000 | 11,230,000 | 11,230,000 | 11,230,000 | 11,480,000 | 11,980,000 | 12,480,000 | 12,980,000 |
| Cash, Cash Equivalents & Investments - end of the year | 26,955,000 | 24,178,260 | 23,309,661 | 23,505,905 | 23,090,785 | 24,218,301 | 24,506,744 | 25,250,138 | 25,029,220 | 25,551,770 | 26,354,532 | 27,030,042 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 10,285,419 | 9,805,580 | 8,415,810 | 7,097,282 | 6,908,882 | 7,202,585 | 7,527,918 | 7,913,078 | 8,440,040 | 9,076,922 | 9,654,918 | 10,137,000 |
| - Internal Restrictions | 13,356,540 | 13,356,540 | 13,118,755 | 13,213,557 | 12,858,359 | 13,763,161 | 12,594,963 | 12,808,765 | 11,999,567 | 11,917,081 | 12,202,883 | 12,456,685 |
| - Unrestricted | 3,313,041 | 1,016,140 | 1,775,096 | 3,195,066 | 3,323,543 | 3,252,556 | 4,383,863 | 4,528,295 | 4,589,613 | 4,557,767 | 4,496,731 | 4,436,357 |
| | 26,955,000 | 24,178,260 | 23,309,661 | 23,505,905 | 23,090,785 | 24,218,301 | 24,506,744 | 25,250,138 | 25,029,220 | 25,551,770 | 26,354,532 | 27,030,042 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
CASH FLOW STATEMENT - GENERAL FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 5,763,294 | 5,496,653 | 5,602,915 | 5,709,761 | 6,202,869 | 6,783,421 | 7,419,273 | 7,539,279 | 7,684,611 | 7,832,800 | 7,983,902 |
| User Charges & Fees | - | 4,132,525 | 4,523,646 | 4,672,962 | 4,825,872 | 4,939,875 | 5,048,578 | 5,159,673 | 5,273,213 | 5,389,252 | 5,507,844 | 5,629,045 |
| Investment & Interest Revenue Received | - | 76,484 | 108,114 | 107,844 | 115,228 | 107,545 | 106,943 | 108,599 | 124,138 | 120,121 | 121,557 | 122,699 |
| Grants & Contributions | - | 12,961,796 | 18,030,386 | 17,199,963 | 14,979,953 | 9,124,246 | 8,912,733 | 9,368,332 | 7,760,817 | 8,205,166 | 8,086,561 | 8,556,984 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 1,640,585 | 2,003,729 | 2,096,268 | 2,151,160 | 2,215,540 | 2,249,399 | 2,302,166 | 2,365,500 | 2,415,915 | 2,476,966 | 2,535,395 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (7,734,631) | (8,064,080) | (8,499,613) | (8,629,726) | (8,801,702) | (8,977,083) | (9,155,979) | (9,338,461) | (9,524,601) | (9,714,472) | (9,908,148) |
| Materials & Contracts | - | (6,883,755) | (5,257,930) | (5,717,088) | (5,926,244) | (6,128,351) | (6,066,347) | (6,220,040) | (6,507,078) | (6,772,054) | (6,988,130) | (7,233,982) |
| Borrowing Costs | - | (4) | (7,117) | (6,494) | (5,862) | (5,224) | (4,577) | (3,923) | (3,261) | (2,591) | (1,913) | (1,226) |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (592,936) | (785,661) | (828,960) | (855,775) | (875,177) | (900,099) | (917,531) | (936,300) | (958,312) | (981,497) | (1,003,896) |
| Net Cash provided (or used in) Operating Activities | - | 9,363,358 | 16,047,739 | 14,627,797 | 12,364,368 | 6,779,622 | 7,152,969 | 8,060,571 | 6,277,848 | 6,557,508 | 6,339,717 | 6,680,773 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of non-current assets classified as 'held for sale' | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Disposal Groups | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions Received from Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (12,169,259) | (15,474,476) | (13,060,308) | (12,537,737) | (5,891,816) | (7,135,220) | (7,647,040) | (6,969,766) | (6,615,206) | (6,057,637) | (6,429,342) |
| Purchase of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors & Advances Made | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions Paid to Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Investing Activities | - | (12,169,259) | (15,474,476) | (13,060,308) | (12,537,737) | (5,891,816) | (7,135,220) | (7,647,040) | (6,969,766) | (6,615,206) | (6,057,637) | (6,429,342) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Proceeds from Borrowings & Advances | - | 550,000 | - | - | - | - | - | - | - | - | - | - |
| Proceeds from Finance Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | (41,000) | (52,091) | (52,717) | (53,351) | (53,992) | (54,640) | (55,297) | (55,961) | (56,634) | (57,314) | (58,003) |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | 509,000 | (52,091) | (52,717) | (53,351) | (53,992) | (54,640) | (55,297) | (55,961) | (56,634) | (57,314) | (58,003) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (2,296,901) | 521,171 | 1,514,772 | (226,720) | 833,815 | (36,891) | 358,234 | (747,880) | (114,332) | 224,766 | 193,428 |
| plus: Cash & Cash Equivalents - beginning of year | - | 12,223,000 | 9,926,099 | 10,447,270 | 11,962,042 | 11,735,321 | 12,569,136 | 12,532,245 | 12,890,479 | 12,142,599 | 12,028,267 | 12,253,033 |
| Cash & Cash Equivalents - end of the year | - | 9,926,099 | 10,447,270 | 11,962,042 | 11,735,321 | 12,569,136 | 12,532,245 | 12,890,479 | 12,142,599 | 12,028,267 | 12,253,033 | 12,446,461 |
| | | | | | | | | | | | | |
| Cash & Cash Equivalents - end of the year | 12,223,000 | 9,926,099 | 10,447,270 | 11,962,042 | 11,735,321 | 12,569,136 | 12,532,245 | 12,890,479 | 12,142,599 | 12,028,267 | 12,253,033 | 12,446,461 |
| Investments - end of the year | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 | 6,339,000 |
| Cash, Cash Equivalents & Investments - end of the year | 18,562,000 | 16,265,099 | 16,786,270 | 18,301,042 | 18,074,321 | 18,908,136 | 18,871,245 | 19,229,479 | 18,481,599 | 18,367,267 | 18,592,033 | 18,785,461 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 | 1,892,419 |
| - Internal Restrictions | 13,356,540 | 13,356,540 | 13,118,755 | 13,213,557 | 12,858,359 | 13,763,161 | 12,594,963 | 12,808,765 | 11,999,567 | 11,917,081 | 12,202,883 | 12,456,685 |
| - Unrestricted | 3,313,041 | 1,016,140 | 1,775,096 | 3,195,066 | 3,323,543 | 3,252,556 | 4,383,863 | 4,528,295 | 4,589,613 | 4,557,767 | 4,496,731 | 4,436,357 |
| | 18,562,000 | 16,265,099 | 16,786,270 | 18,301,042 | 18,074,321 | 18,908,136 | 18,871,245 | 19,229,479 | 18,481,599 | 18,367,267 | 18,592,033 | 18,785,461 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
CASH FLOW STATEMENT - WATER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 761,183 | 809,780 | 845,130 | 882,055 | 904,152 | 926,756 | 949,924 | 973,673 | 998,014 | 1,022,965 | 1,048,539 |
| User Charges & Fees | - | 1,109,123 | 1,014,718 | 1,077,273 | 1,129,684 | 1,157,926 | 1,186,874 | 1,216,546 | 1,246,960 | 1,278,134 | 1,310,087 | 1,342,840 |
| Investment & Interest Revenue Received | - | 22,320 | 26,690 | 27,107 | 27,175 | 27,243 | 27,311 | 27,379 | 27,516 | 27,653 | 27,792 | 27,931 |
| Grants & Contributions | - | - | 1,400,000 | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 121,700 | 16,050 | 16,451 | 16,863 | 17,284 | 17,716 | 18,159 | 18,613 | 19,078 | 19,555 | 20,044 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | - | (407,633) | (407,815) | (417,237) | (425,764) | (434,279) | (442,965) | (451,824) | (460,860) | (470,078) | (479,479) |
| Materials & Contracts | - | (1,187,957) | (936,458) | (922,642) | (939,347) | (957,195) | (975,381) | (993,914) | (1,012,798) | (1,032,041) | (1,051,650) | (1,071,631) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Operating Activities | - | 826,370 | 1,923,147 | 635,504 | 699,192 | 723,647 | 748,997 | 775,131 | 802,140 | 829,979 | 858,672 | 888,243 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Disposal Groups | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions Received from Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (628,884) | (2,258,560) | (641,462) | (654,291) | (667,377) | (680,724) | (694,339) | (708,226) | (722,390) | (736,838) | (751,575) |
| Purchase of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors & Advances Made | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions Paid to Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Investing Activities | - | (628,884) | (2,258,560) | (641,462) | (654,291) | (667,377) | (680,724) | (694,339) | (708,226) | (722,390) | (736,838) | (751,575) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Proceeds from Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from Finance Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | 197,486 | (335,413) | (5,957) | 44,901 | 56,270 | 68,272 | 80,792 | 93,914 | 107,589 | 121,834 | 136,669 |
| plus: Cash & Cash Equivalents - beginning of year | - | 210,000 | 407,486 | 72,073 | 66,115 | 111,017 | 167,287 | 235,559 | 316,351 | 410,265 | 517,854 | 639,688 |
| Cash & Cash Equivalents - end of the year | - | 407,486 | 72,073 | 66,115 | 111,017 | 167,287 | 235,559 | 316,351 | 410,265 | 517,854 | 639,688 | 776,357 |
| Cash & Cash Equivalents - end of the year | 210,000 | 407,486 | 72,073 | 66,115 | 111,017 | 167,287 | 235,559 | 316,351 | 410,265 | 517,854 | 639,688 | 776,357 |
| Investments - end of the year | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 | 2,530,000 |
| Cash, Cash Equivalents & Investments - end of the year | 2,740,000 | 2,937,486 | 2,602,073 | 2,596,115 | 2,641,017 | 2,697,287 | 2,765,559 | 2,846,351 | 2,940,265 | 3,047,854 | 3,169,688 | 3,306,357 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 2,740,000 | 2,937,486 | 2,602,073 | 2,596,115 | 2,641,017 | 2,697,287 | 2,765,559 | 2,846,351 | 2,940,265 | 3,047,854 | 3,169,688 | 3,306,357 |
| 2,740,000 | 2,937,486 | 2,602,073 | 2,596,115 | 2,641,017 | 2,697,287 | 2,765,559 | 2,846,351 | 2,940,265 | 3,047,854 | 3,169,688 | 3,306,357 | 3,306,357 |

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
CASH FLOW STATEMENT - SEWER FUND
Scenario: Balanced Approach

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | | | | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 796,157 | 785,895 | 857,141 | 935,377 | 983,822 | 1,008,679 | 1,030,870 | 1,053,549 | 1,076,727 | 1,100,415 | 1,124,624 |
| User Charges & Fees | - | 131,810 | 191,945 | 242,377 | 302,570 | 321,252 | 329,284 | 337,516 | 345,954 | 354,603 | 363,468 | 372,554 |
| Investment & Interest Revenue Received | - | 35,048 | 22,910 | 23,139 | 34,494 | 33,514 | 50,062 | 53,993 | 76,202 | 84,907 | 93,534 | 100,147 |
| Grants & Contributions | - | 219,103 | - | 1,242,748 | 1,242,748 | - | - | - | - | - | - | - |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 4,100 | 4,840 | 4,961 | 5,085 | 5,212 | 5,342 | 5,476 | 5,613 | 5,753 | 5,897 | 6,045 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | - | (408,408) | (409,576) | (417,768) | (426,123) | (434,645) | (443,338) | (452,205) | (461,249) | (470,474) | (479,884) |
| Materials & Contracts | - | (690,082) | (611,622) | (360,030) | (357,727) | (364,524) | (386,480) | (388,477) | (385,699) | (393,027) | (415,525) | (418,074) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Operating Activities | - | 496,136 | (14,440) | 1,600,761 | 1,744,781 | 553,154 | 572,242 | 596,039 | 643,414 | 667,713 | 677,315 | 705,413 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | 250,000 | 1,500,000 | 20,000 | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Disposal Groups | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions Received from Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | (250,000) | (500,000) | (500,000) | (500,000) |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (1,173,460) | (1,039,917) | (2,913,331) | (1,978,082) | (315,722) | (315,181) | (291,671) | (210,367) | (138,420) | (221,153) | (360,000) |
| Purchase of Real Estate Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Interests in Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Debtors & Advances Made | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions Paid to Joint Ventures & Associates | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Investing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash provided (or used in) Investing Activities | - | (1,173,460) | (789,917) | (1,413,331) | (1,958,082) | (315,722) | (315,181) | (291,671) | (460,367) | (638,420) | (721,153) | (860,000) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Proceeds from Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from Finance Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (677,324) | (804,357) | 187,430 | (213,301) | 237,432 | 257,061 | 304,368 | 183,047 | 29,293 | (43,838) | (154,587) |
| plus: Cash & Cash Equivalents - beginning of year | - | 1,522,000 | 844,676 | 40,318 | 227,748 | 14,447 | 251,879 | 508,940 | 813,308 | 996,356 | 1,025,649 | 981,811 |
| Cash & Cash Equivalents - end of the year | - | 844,676 | 40,318 | 227,748 | 14,447 | 251,879 | 508,940 | 813,308 | 996,356 | 1,025,649 | 981,811 | 827,224 |
| Cash & Cash Equivalents - end of the year | | | | | | | | | | | | |
| Cash & Cash Equivalents - end of the year | 1,522,000 | 844,676 | 40,318 | 227,748 | 14,447 | 251,879 | 508,940 | 813,308 | 996,356 | 1,025,649 | 981,811 | 827,224 |
| Investments - end of the year | 4,131,000 | 4,131,000 | 3,881,000 | 2,381,000 | 2,361,000 | 2,361,000 | 2,361,000 | 2,361,000 | 2,611,000 | 3,111,000 | 3,611,000 | 4,111,000 |
| Cash, Cash Equivalents & Investments - end of the year | 5,653,000 | 4,975,676 | 3,921,318 | 2,608,748 | 2,375,447 | 2,612,879 | 2,869,940 | 3,174,308 | 3,607,356 | 4,136,649 | 4,592,811 | 4,938,224 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 5,653,000 | 4,975,676 | 3,921,318 | 2,608,748 | 2,375,447 | 2,612,879 | 2,869,940 | 3,174,308 | 3,607,356 | 4,136,649 | 4,592,811 | 4,938,224 |
| 5,653,000 | 4,975,676 | 3,921,318 | 2,608,748 | 2,375,447 | 2,612,879 | 2,869,940 | 3,174,308 | 3,607,356 | 4,136,649 | 4,592,811 | 4,938,224 | |



SECTION FOUR: COMMUNITY ENGAGEMENT POLICY REVIEW

As per Council's Community Engagement Policy 2021 "An Engagement Plan should be developed for any individual project or process where community engagement will be undertaken. A Community Engagement Plan should therefore be developed for the subsequent Community Strategic Plan and an outline of inclusions for all Engagement Plans is outlined within the Policy.

As part of the broader review of the Community Strategic Plan, Council's Community Engagement Policy 2021 must be reviewed within three months of the local government election.



SECTION FIVE: NEXT STEPS

The incoming Council will have the opportunity to review the CSP 2032 to determine if they will roll forward the current CSP or develop a new CSP. The recommendation to Council and the community would be to develop a reviewed CSP and the rationale for this is provided in section “4.1 Opportunities To Enhance The CSP”. Changes to the CSP’s vision, objectives and strategies should first consider:

- The information in this State of our Shire Report.
- A review of information that informed the previous CSP which is outlined in this report.
- A review of the Community Engagement Strategy.





5.1 OPPORTUNITIES TO ENHANCE THE COMMUNITY STRATEGIC PLAN

The subsequent CSP provides an opportunity to better capture our community's current aspirations and priorities, and to more clearly understand and measure where we want to be in 10 years time.

Recommendations to the incoming Council for the development of the CSP include:

A) Based upon the Office of Local Government's Handbook recommendations the CSP's development and consultation process should aspire to answer four key questions to define the community priorities and identify desired outcomes:

- Where are we now? (baseline)
- Where do we want to be in 10 years time? (target)
- How will we get there? (strategy)
- How will we know we have arrived?

These four questions should be at the forefront of the community consultation process.

The consultation process undertaken in 2012 and 2016 appears to have been broad and general, which generated an extensive array of issues and priorities by the community. When this array of issues and priorities have been translated into a strategic long term plan for Council and the community it became difficult in some instances to maintain and articulate the community's main priorities and aspiration. Examples of the type of general and broad questioning asked through the 2016 consultation were: "Please rate how interested you are in each of the following issues" and "From the following list of desired outcomes select the five that you believe are working well now".

Utilising the information in this State Of Our Shire report would help guide participants during the community engagement process and in particular provide understanding of where we are at today (baselines).

B) The community engagement undertaken by Council in 2016 to both review the CSP 2026 and develop the CSP 2032 did not have an emphasis on understanding where we are at now or where we wanted to be in 10 years time. As a result, the CSP 2032 is in effect the CSP 2026 (developed in 2012) with some changes, and Council has therefore effectively had the same CSP for nine years. The opportunity to undertake a more robust but targeted stocktake of the community's current aspirations, issues and priorities presents itself with the incoming Council in late 2021 and through the development of the subsequent new or revised CSP and the strategies, measures, and targets within it.



C). Measures and indicators need to be developed as part of the CSP and these indicators should adequately and proportionately reflect the vision and strategies contained within the CSP. Baselines for measures and indicators need to be captured at the commencement of the CSP.

D). It is good practice to include within the State of our Shire report trend data for the measures contained in the CSP. A bi-annual stocktake of performance would support enhanced performance measuring over the four-year Council term and the 10 year CSP.

E). For priority areas where Council and/or the community have been moving away from desired targets, it will be pertinent to understand if the community firstly still values these as priorities and aspirations, and to secondly establish alternate strategies to move back towards the desired targets.

E). Consider guiding community engagement and structuring the future CSP's strategies in a way which reflects Council's function areas. This will support more effective alignment with the operational delivery of strategies by Council and the community. These functional areas should align with the quadruple bottom line; People, Environment, Economy and Leadership.

These functional areas could potentially include:

1. Community Services and Wellbeing
2. Arts and Culture
3. Recreation and Open Spaces
4. Local Economic and Tourism Development
5. Planning and Development
6. Essential Infrastructure and Asset Management
7. Sustainable Environment and Waste
8. Financial Sustainability
9. Leadership and Governance

It is important to ensure that the objectives and strategies in the CSP are sufficiently broad to allow alignment with the council's full range of operations.



G). There may be an opportunity for Council to refine and better proportion the CSP's strategies across functional areas, and areas which Council has identified as priority for greater resourcing by Council and/or the community.

Examples of the CSP 2032's disproportion of strategies across function areas include 10 strategies aligning with 'Community services and wellbeing', eight strategies aligning with 'Leadership', yet only three strategies aligning with 'Assets and essential infrastructure' which encompasses roads, water and sewerage collectively.

Additionally, care should be taken to refine and consolidate strategies and not duplicate strategies as was the case in the CSP 2032. Examples include:

- Leadership:

P1.2 - Increase the representation of Aboriginal people in community representative roles including local Council.

L2.1 - Increase Aboriginal representation on Council.

- Leadership:

P4.3 - Promote role models which exhibit community respect.

L1.2 - Promote opportunities for leaders to learn the features of good leadership.

L1.3 - Design and support leadership succession planning.

L1.4 - Encourage and promote a high level of leadership in the community.

L2.2 - Increase representation to community leader roles.

L2.3 - Acknowledge the importance of community leader roles.

- Arts and culture:

P4.1 - Increase the opportunities for our community to celebrate together.

P4.4 - Promote more cultural events in the Shire.

I2.1 - Increase the exhibition and production of more cultural events in the shire.

- Recreational and open spaces:

P3.1 - Support and promote healthy lifestyles.

P3.4 - Increase the community's involvement in sporting activities.

- Local economy:

E3.2 - Provide education that addresses the needs of the local population.

E4.1 - Provide appropriate and accessible education for our community.



5.2 FUTURE CHALLENGES

The community engagement process for the subsequent CSP would provide an opportunity for Council and the community to further review aspirations and priorities which the community and stakeholders have either already articulated as moving away from the target, or which third party data and information is indicating that there could be emerging issues, priorities and aspirations for our community. These are outlined below. The issues identified below may be more applicable to the Delivery Plan (four year plan) or the Operational Plan (one year plan) and are not necessarily CSP (10 year plan) level issues/aspirations/strategies. This report has identified the following as either moving away from the target or as emerging issues and/or priorities;

Community Services and Wellbeing:

- Our community is experiencing a 'baby boom' with significant population growth in the 0-4 years, and high fertility rates (number of children born/female over her lifetime). Opportunity exists to understanding gaps and aspirations for this growing demographic.
- The Youth Interagency members have identified the need to develop an overarching framework to reduce silo tendencies and collaboratively deliver services to young people in the Coonamble Shire. A framework would help to ensure that progress is not moving away from the CSP's desired target to improve both the community's and disengaged community members' access to services.
- Gaps have been identified within our local health services including paediatrics in general, adolescence mental health, physiotherapy and asthma education services. Strategic and coordinated advocacy efforts between Council, the community and relevant stakeholders would provide an opportunity to achieve improved health services and outcomes.
- Although Police, Council, agencies, and community groups continue to engage, develop and deliver projects and programs to address our acknowledged high crime rates, it is still a significant area of concern for our community.
- Council acknowledges the community's low satisfaction levels with animal control in our communities, and Council continues to work proactively to mitigate this concern through the delivery of targeted animal control programs. Baselines and targets in this regard should be ascertained.



Recreation and Open Spaces:

- The Community Satisfaction Survey 2019 also identified that the community regarded the footpaths and cycleways as having high importance but had low satisfaction with these. The future development of an Active Travel Plan, enhancement of existing pathways with pedestrian and cycle nodes, and expansion of the pathway and trail networks across the Shire will assist in addressing the current satisfaction levels. Confirmation with the community regarding these strategies would reaffirm the community's aspirations and priorities.
- The development of appropriate facilities is required to support and keep pace with the increasing number of females participating in traditionally males sport.

Local Economic and Tourism Development

- In response to the community conveying their high value of, but low satisfaction with economic development, Council has increased its focus on, and outputs in, the economic development and growth function area. Future community engagement could provide an opportunity for Council to take stock of the community's perception of Council's progress to date and the relevant targets and strategies.
- Given the potential impact on our local economy and our businesses, the workforce and skills deficit within the Shire may be a target area of the subsequent CSP/Delivery Plan/Operational Plan. Existing employment related strategies within the CSP in their current form may now be less relevant.

Planning and Development:

- The CSP 2032 identified only one strategy in this function area and this pertained to flooding. Through engagement with the community, Council and the community should ascertain if there are emerging or other aspirations and priorities within the planning and development theme.



Essential Infrastructure and Asset Management:

- Our road network is an area which the community has low satisfaction levels with, but which it highly values. Council acknowledges this and continues to work on strategies to improve and overcomes issues with our road network. Establishing a baseline and clear targets related to the road network will assist with tracking progress and effectiveness of the relevant strategies.
- The development of Advanced Asset Management Plans by Council, which are not currently in place, would achieve comprehensive understanding of asset maintenance and renewal and ensure that these are in line with community expectation and Council's financial means.
- Our saleyards are an integral piece of infrastructure for our agricultural industry and the community has communicated their low satisfaction with this community asset, although it is unclear at this point the reasoning for the low satisfaction level. Future community consultation presents a new opportunity to better understand the community's aspirations and issues with the saleyards.

Sustainable Environment and Waste

- The Community Satisfaction Survey 2019 indicated that the community placed environmental monitoring and protection, and weed control as having high importance and low satisfaction. Engagement with the community to establish new aspirations, strategies, and baselines for a more sustainable environment would support more aspirational outcomes in this function area. Examples may pertain to lowering electricity and water consumption rates and establishing clear targets for these, or/and targets and strategies already set by other government Departments including the Local Land Services may already be inline with community aspirations.
- With the impacts of climate change and occurrence of drought, sustainable water security for our communities is a challenge faced by all communities including ours.
- The Community Satisfaction Survey 2019 revealed that the community rated waste management and recycling as having high importance but had low satisfaction with the service which indicates that as a community we are moving away from our target. Although Council has established that unfortunately it is cost prohibitive for Council to participate in a recycling program which is, in part, associated with our distance to larger recycling centres, other waste related strategies may still help achieve sustainable waste outcomes for our community. Examples may pertain to community targets for lowering household waste levels and reducing/monitoring landfill rates with baselines and targets.

Financial Sustainability:

- Council must ensure its spending is responsible and sustainable, undertake responsible and sustainable investments in infrastructure for the benefit of the local community, implement effective financial and asset management, and have regard to achieving intergenerational equity.



Leadership and Governance:

- Establish baseline and set clear targets for the visions and strategies contained within the future CSP and track trends over the newly elected Council's term.
- 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.
- To ensure due processes and strategic decision making, Council and elected representatives need to continue to strive for and implement enhanced governance processes.



Appendix B



COONAMBLE SHIRE COUNCIL

DELIVERY PROGRAM

Annexure A:
Operational Plan 2022-23

2022 TO 2026





Delivery Program 2022-2026 and Operational Plan 2022-23

Version: Adopted (15 June 2022)

Contact: (02) 6827 1900

council@coonambleshire.nsw.gov.au

ACKNOWLEDGEMENT OF COUNTRY

Coonamble Shire Council acknowledges the Kamilaroi and Wailwan people as the traditional custodians of the land on which it meets and operates, respecting Elders past, present and emerging. We seek at all times to show respect to all people and cultures whose privilege they have to serve within and beyond the Local Government Area.



A person with a backpack is hiking away on a dirt path through a lush green forest. The path is surrounded by tall grass and dense foliage. In the foreground, a large, textured tree trunk is visible on the right side, partially obscuring the view. The background shows more trees and a bright sky.

vision **by 2032 we are....**

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

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about this program

Our Delivery Program (2022-2026) has been developed following the December 2021 council elections.

The DP is a statement of commitment by the newly elected Council translating goals into clear actions.

Our DP is Coonamble Shire Council's key medium term planning document for the future.

Coonamble Shire Council acknowledges the traditional owners and custodians of the lands in our regions.

Contact Council on (02) 6287 1900 or at council@coonamble-shire.nsw.gov.au



introduction

1. INTEGRATED PLANNING AND REPORTING FRAMEWORK

The Integrated Planning and Reporting Framework is based on a perpetual planning cycle which encourages an inclusive and transparent approach to the development of a sustainable local government area and responsible civic leadership.

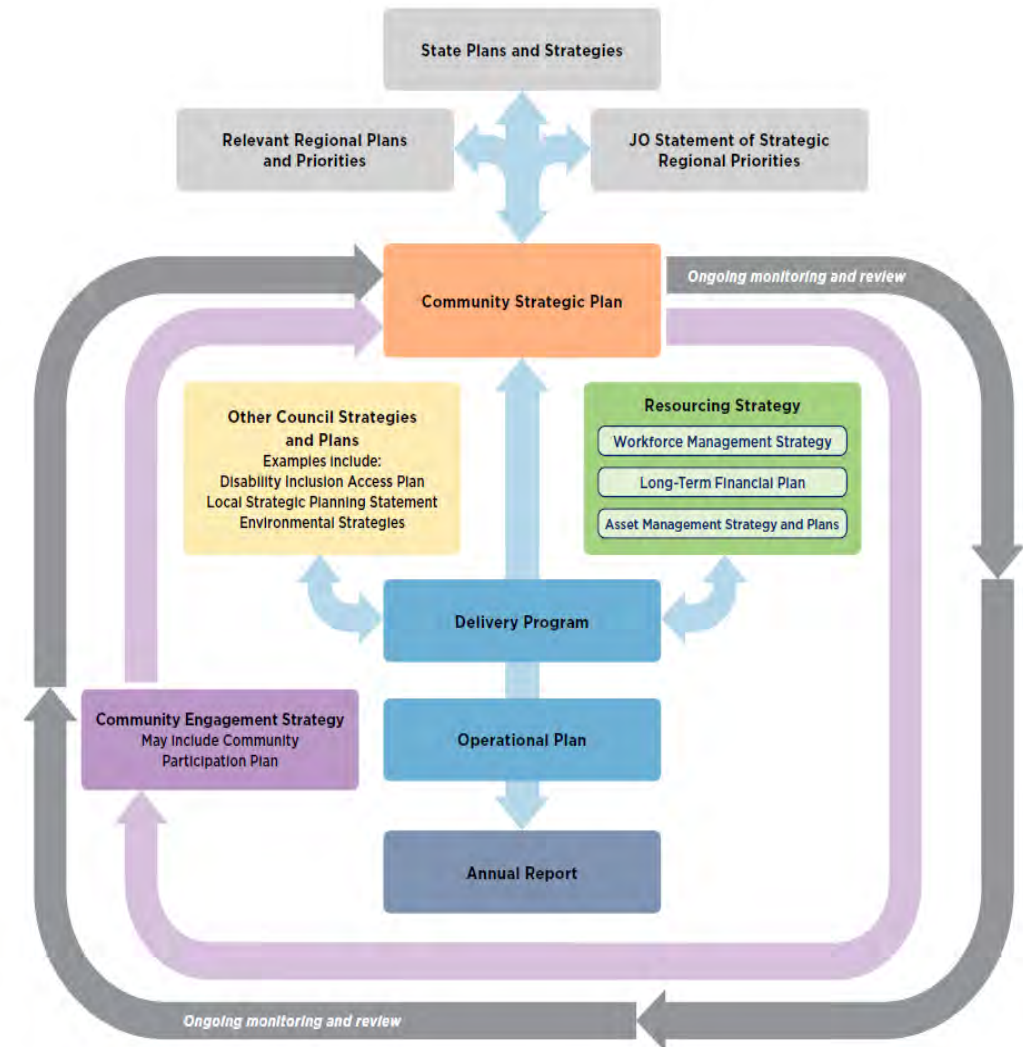
The **Community Strategic Plan (CSP)** is a community document, for the community. It identifies our values, strengths, challenges and opportunities for the future development and growth of the Coonamble Local Government Area.

The **Delivery Program (DP)** identifies the principle strategies to be undertaken to implement the outcomes identified in the Community Strategic Plan during the Council's 4-year term of office.

The **Operational Plan** provides detailed actions and targets to measure the implementation of the Delivery Program.

Following a 28 day public exhibition period and before the end of the financial year, Council formally adopts the CSP, DP and Operational Plan after taking into consideration any submissions made.

As we are in a new term, the draft CSP, draft DP and draft Operational Plan were placed on public exhibition between 14 April 2022 to 18 May 2022. This DP is now in its final format following extensive consultation.



introduction

2. THE DRAFT COONAMBLE SHIRE DELIVERY PROGRAM (2022 - 2026)

The Delivery Program (DP) is a statement of commitment to the community from each newly elected council and translates the community's strategic goals into clear actions.

It is the primary reference point for all activities undertaken by council during its term of office. It allows council to determine what is achievable over the next 4 years, what the priorities are, and how programs will be scheduled.

Importantly, the DP allows council to demonstrate how its 'business-as-usual' activities help achieve Community Strategic Plan (CSP) objectives (e.g. garbage collection achieves a safe and healthy environment objective).

3. WHAT IS REQUIRED?

A council must have a DP detailing the principal activities to be undertaken by the council to perform its functions (including implementing the strategies set out in the Community Strategic Plan) within the limits of the resources available under the Resourcing Strategy. It must also include how those activities will be prioritised, and how the council will measure and evaluate their implementation.

The council must establish a new DP after each ordinary election of councillors to cover the principal activities of the council for their term commencing on 1 July following the election.

The DP must address ongoing improvements to the efficiency, productivity,

financial management and governance of the council.

The DP must allocate high-level responsibilities for each activity or set of activities. Where the council has an oversight role for a Community Strategic Plan strategy but is not the key delivery agent, the DP should include activities which reflect the role the council will play in relation to the strategy, and how it will monitor its delivery.

A draft DP must be placed on public exhibition for a period of at least 28 days and submissions received by the council must be considered by the council before the DP is adopted by the council. This has been completed.

The council must review its DP each year when preparing the Operational Plan.



context

RELEVANCE TO OUR COMMUNITY STRATEGIC PLAN

Working from the bottom up, our CSP development team undertook an extensive amount of time reviewing the current CSP, Council's previous delivery program and operational plan reviews. We believe that there are better ways to do business, provide our services, to govern, to communicate and to continuously improve in our processes.

Whilst the new elected Council could have adopted the current CSP for another term, it was time for a change.

To accompany the work of the CSP, extensive community engagement and consultation has occurred and will be documented in a **Community Engagement Report** that was presented at the 15 June 2022 Council meeting. We also utilised the past 2019 Community Satisfaction Survey, current statistics, undertaking a new CSP focused survey, online forums and attended meetings.

The CSP is a result of the intensive and extensive engagement that occurred between February through to May 2022. The information provided by those valued people who participated has also influenced the development of the DP and Operational Plan.

Based upon the goals and aspirations express by community and which now forms the draft CSP, the DP has been developed and focuses on the medium term (4 years). Given the DP is derived from the CSP there is direct and clear linkage between the two plans.



COMMUNITY STRATEGIC PLAN

Vision:

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

OUR PEOPLE

COMMUNITY SERVICES & WELLBEING

By 2032, Coonamble LGA will be.....

Goal 1: We are connected, cohesive & vibrant

Strategy 1: Initiate and contribute to effective and needs-based community programs which enhance engagement, cohesion, vibrancy and liveability.

Goal 2: We are healthier

Strategy 2: Improve access to health services locally.

Goal 3: We feel safe, secure and supported

Strategy 3: Create safe places, spaces and feelings.

ARTS & CULTURE

By 2032, Coonamble LGA will be.....

Goal 4: Our connection to our culture is stronger than ever

Strategy 4: Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.

Strategy 5: Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

RECREATION & SPORTING SPACES

By 2032, Coonamble LGA will be.....

Goal 5: We are the community of good sports

Strategy 6: Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.

Strategy 7: Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonal Park Masterplan Precinct.

OUR ECONOMY

ECONOMIC DEVELOPMENT & GROWTH

By 2032, Coonamble LGA will be.....

Goal 6: Our economy is sustainable, prosperous and diversified

Strategy 8: Grow our reputation as an LGA of choice to live, work and invest.

Strategy 9: Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.

Strategy 10: Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

OUR INFRASTRUCTURE

INFRASTRUCTURE & ASSETS

By 2032, Coonamble LGA will be.....

Goal 7: Our road network makes it possible for our economy, industries and community to prosper

Strategy 11: Employ a strategic approach to the management of our critical road network.

Goal 8: Our water infrastructure and services are fit for our community and our future

Strategy 12: Strengthen our strategic approach to the management of our water infrastructure and services.

Goal 9: Our sewerage and urban drainage infrastructure and services are fit for our community and our future

Strategy 13: Improve our strategic approach to the management of our sewerage infrastructure and services.

Strategy 14: Strengthen our strategic approach to the management of our urban drainage infrastructure and services.

Goal 10: Our essential assets and infrastructure enables our community and economy to prosper

Strategy 15: Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

OUR ENVIRONMENT

PLANNING & DEVELOPMENT

By 2032, Coonamble LGA will be.....

Goal 11: Our community has confidence in our strategic land use planning framework

Strategy 16: Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.

SUSTAINABLE ENVIRONMENT

By 2032, Coonamble LGA will be.....

Goal 12: We are more sustainable and we contribute to the bigger environmental picture

Strategy 17: Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.

SUSTAINABLE WASTE

By 2032, Coonamble LGA will be.....

Goal 13: We are winning our war on our waste

Strategy 18: Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.

OUR LEADERSHIP

PEOPLE, RISK & IMPROVEMENT, CORPORATE PERFORMANCE & STRATEGIC PLANNING

By 2032, Coonamble LGA will be.....

Goal 14: Our community leaders enrich and empower us

Strategy 19: Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.

Goal 15: Our community believes in the integrity of Council's decision

Strategy 20: Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

Strategy 21: Deliver successful strategies and operations which increase the community's confidence in the integrity and capability of Coonamble Shire Council.

Strategy 22: Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

overview of our shire

The Coonamble Local Government Area (LGA) has an area of 9,955 square kilometres and is located on the traditional Indigenous lands of the Weilwan and Kamilaroi people.

Our shire includes the township of Coonamble and villages of Gulargambone and Quambone.

Coonamble LGA is part of the Orana Region of Central Northern NSW and is bounded by the LGAs of Walgett to the north, Warrumbungle in the east, Gilgandra to the south and Warren in the west.

Less than two hours' drive by road from Dubbo and six hours from Sydney.

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 approximately one-third of the LGA population.

The majority of the district's agricultural resources are devoted to dry and broad-acre farming and grazing.

The Coonamble LGA has a population of 3,907 persons.

The area experiences extreme weather conditions including drought, flooding and extreme heat and cold. This has significant impact on the local agricultural industry and subsequently the economic prosperity of the area.



overview of our shire

Coonamble

Coonamble is the central hub of our region, set along the picturesque Castlereagh River among some of Australia's finest agricultural land.

The central hub includes lively cafes, fantastic eateries, boutique shopping and other commercial industries.

Gulargambone

Gulargambone is a village and the jewel in the Coonamble region's crown, 47km south of Coonamble along the banks of the Castlereagh River. Meaning "watering hole for many Galahs" in the local Wailwan language.

Quambone

Quambone is the smallest and quaintest of our region's villages, with a very proud population of 166 people. Located 57km from Coonamble. Quambone is the gateway to the Macquarie Marshes.

Combara

Combara is a small rural location with approximately 79 residents. The Combara Hall hosts many events during the year. Situated on the Warren Road, it hosts agricultural infrastructure for local farmers.



strategic direction

Through the CSP's community engagement process a number of important priorities were produced. These are categorised into the five themes for our local government area.

Our People

Connection to Country – Connection to Place – Family Friendly – Opportunities to Connect – Arts and Cultural Hub

Our Economy

Prosperity in Our Economy – Enabled by Technology and Communications – Active Hubs – Tourism – Small and Local Businesses

Our Infrastructure

Our Roads Make it Happen – Infrastructure is an Enabler – We Operate and Maintain – We Plan for Our Future

Our Environment

Sustainability – Future Generations – Housing Options – Protecting and Enhancing our Natural Environment

Our Leadership

Cohesive and Connected – Continuously Improve – Business and Local continuity – Lead by Example



how to read the Delivery Program

The DP lays out information about how Council will operationally implement and achieve the action items identified to ensure the CSP's goals are achieved in the long term. Each DP action item includes crucial operational implementation information including:

- The corresponding CSP goal (e.g. CSP Goal 1)
- The CSP strategy (e.g. P1.1, ED1.1).
- The Delivery Program (e.g. DPP 1.1).
- Which function area(s) of Council are responsible for its implementation.
- What partners Council will work with to achieve the DP item.
- What measures will be used to review and monitor progress and success of each DP item.

Function areas:

- **ESPC** – Environment, Strategic Planning and Community
- **CS** – Corporate and Sustainability
- **I** – Infrastructure
- **EDG** – Economic Development and Growth
- **PRI** – People, Risk and Improvement

Refer to Annexure A to understand Council's 2022-23 operational plan actions



A group of approximately 15 children of various ages and ethnicities are gathered around a round table in a community center. A man wearing a blue face mask stands behind them. The table is set with food, including a large pizza, bowls of snacks, and water bottles. The children are looking towards the camera with neutral to happy expressions. The background shows the interior of a large hall with corrugated metal walls and a high ceiling.

our people

community services & wellbeing, art & culture, and recreation & sporting spaces

P1: Community Services and Wellbeing

CSP Goal 1: We are connected, cohesive and vibrant

CSP P1.1- Initiate and contribute to effective and needs-based community programs which enhance engagement, cohesion, vibrancy and liveability.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|---|
| P1.1.1 | Improve community and youth services through enhanced programs, procedures and processes. | ESPC | Youth Interagency service partners and youth. | Development and implementation of Youth Strategy. |
| P1.1.2 | Enhance safer regulatory and compliance strategies and operations. | ESPC | Regional Development Australia, DPIE, LALC, NSW Public Housing, NSW Police | Number of policies and procedures created and implemented. Demolition of derelict properties. Upkeep of vacant blocks by owners through engagement then enforcement by Council. |

CSP Goal 2: We are healthier

CSP P1.2 - Improve access to health services locally.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|---|
| P1.2.1 | Connect with key health service stakeholders and collaboratively advocate for enhanced local health services. | ESPC | All health stakeholders incl NSW Health, Ochre, CAHS, Medicare Local, Education providers (Peads), Care providers. | Reduction in identified health services gaps. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth,
PRI – People, Risk and Improvement.

P1: Community Services and Wellbeing

CSP Goal 3: We feel safer

CSP P1.3 - Create safe places, spaces and feelings.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|--|
| P1.3.1 | Collaborate successfully to deliver programs, projects and initiatives which make our community safe and resilient. | ESPC | Interagency partners, NSW Police, developers. | No. of programs, projects and initiatives. |
| P1.3.2 | Ensure we contribute to and plan for disaster preparedness, response and resilience. | ESPC, I, CS | NSW Gov including SES and NSW Police, developers | Implement and review actions from Flood Risk Management Plan. |
| P1.3.3 | Amend and improve our planning instruments and development control plans. | ESPC | DPIE, Developers, Community members | Endorsed Coonamble LEP Amendment and adopted DCPs. |
| P1.3.4 | Authorise domestic animal control initiatives which are successful in reducing issues for our community. | ESPC | RSPCA, OLG, community, North West Vets. | Asset Management Plan completed Coonamble Pound. Initiatives and regulatory programs completed. |

P2: Arts and Culture

CSP Goal 4: Our connection to our culture is stronger than ever

CSP P2.1 - Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.
CSP P2.2 - Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|--|
| P2.1.1 | Facilitate creative and artistic initiatives that strengthens our connection to our identities, culture and our land. | ESPC, EDG | Outback Arts, Interagency partners, Youth, arts community groups. | Improve community satisfaction with public art, creative and artistic opportunities. |
| P2.1.2 | Deliver dynamic and diverse cultural services. | ESPC | North Western Library Service, Central West Zone Library, Interagency partners, LALC | Sustain or improve community satisfaction with library service. |

P2: Arts and Culture

CSP Goal 4: Our connection to our culture is stronger than ever

CSP P2.1 - Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.
CSP P2.2 - Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|---------------------------|-------------------------|
| P2.2.1 | Encourage, host and promote dynamic and vibrant program of events and activities. | EDG | Tourism service providers | Number of events hosted |

P3: Recreation and Sporting Spaces

CSP Goal 5: We are a community of good sports

CSP P3.1 - Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.
CSP P3.2 - Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|--|
| P3.1.1 | Build capacity through sporting, recreation and community initiatives to sustain and/or grow their offering to the community. | EDG, CS, ESPC | Local sporting organisations, community. | Improve community satisfaction with sporting and recreational opportunities. |
| P3.1.2 | Deliver Asset Management Plans for our sporting and recreational facilities. | CS | Local sporting organisations, community. | No. of Asset Management Plans completed against outstanding. Asset maintenance and renewal resourced. |
| P3.2.1 | Progress the Masterplan for MacDonald Park Precinct. | CS | Local sporting organisations, community. | Completion of detailed design and funding sort & allocated. |
| P3.2.2 | Further advance the Coonamble Sportsground facility to meet the needs and expectations of our local, regional and state sporting and recreation stakeholders. | CS, EDG | Coonamble Sportsground users, community. | No. of funding applications submitted. |



our economy

economic development & growth

ED1: Economic Development and Growth

CSP Goal 6: Our economy is sustainable, prosperous and diversified

CSP ED1.1 - Grow our reputation as an LGA of choice to live, work and invest.

CSP ED1.2 - Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.

CSP ED1.3 - Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|--|---------------|---|---|
| ED1.1.1 | Develop and deliver Coonamble LGA brand building initiatives as per the Economic Development Strategy 2021 and including the LGA's workforce challenges. | EDG | Coonamble Chamber of Commerce, Gulargambone Community Cooperative, Quambone Resources Committee, business operators, Orana RDA, State Gov dept. | Progression of the Economic Development Strategy. |
| ED1.1.2 | Progress strategic Economic Development and Growth priority projects: Coonamble CBD precinct including laneway and carparking, and beautification projects at Quambone and Gulargambone. | EDG | Coonamble Chamber of Commerce, Gulargambone Community Cooperative, Quambone Resources Committee, business operators. | Progression of priority projects and funding secured. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth, PRI – People, Risk and Improvement.

ED1: Economic Development and Growth

CSP Goal 6: Our economy is sustainable, prosperous and diversified

CSP ED1.1 - Grow our reputation as an LGA of choice to live, work and invest.
 CSP ED1.2 - Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.
 CSP ED1.3 - Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|--|
| ED1.2.1 | Progress the Artesian Bore Bath facility. | EDG | Country and Outback Tourism Authority. | Funding being sort for project. |
| ED1.3.1 | Support and engage with our community and education providers to ensure our community's education needs from early childhood to tertiary, are understood and met. | EDG, ESPC | Education providers, community, AECG. | Number of polices/strategies introduced to address adequate and quality education choices. |





our infrastructure

Infrastructure and assets

I1: Infrastructure and Assets

CSP Goal 7: Our road network makes it possible for our economy, industries, and community to prosper

CSP I1.1 - Employ a strategic approach to the management of our critical road network.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|---|---|
| I1.1.1 | Complete, adequately resource and deliver upon the road network's Asset Management Plan. | I | Dept Main Roads. | Road maintenance expenditure ratio (\$/km) within 20% industry benchmark. |
| I1.1.2 | Plan and achieve strategic and efficient roads programs and operations. | I | Dept Main Roads. | |
| I1.1.3 | Engage successfully with the community to achieve improved understanding of the needs and expectations of our community in regards to our road network. | I | Roads Committee, community. | |
| I1.1.4 | Develop and deliver strategies for our road network which maximises external funding opportunities. | I | Dept Main Roads. | Bridge inspections: 6 x structural inspections/yr, 16 x routine inspections/yr. |
| I1.1.5 | Complete the Tooraweenah Road upgrade project, on time and on budget. | I | Project delivery stakeholders, community, State Gov Dept. | |



I1: Infrastructure and Assets

CSP Goal 8: Our water infrastructure and services are fit for our community and our future

CSP I1.2 - Strengthen our strategic approach to the management of our water infrastructure and services.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|--|---------------|-----------------|---|
| I1.2.1 | Complete, adequately resource and successfully implement strategic plans for our water infrastructure. | I | NSW State Dept. | <p>Reduce LGA water consumption to 230 KL/annum (industry average) (290KL/annum as at Jun 22).</p> <p>Complete and up- to-date Water Asset Management Plan. Advanced Asset Management Plan adopted.</p> <p>Water supplied meets Australian Drinking Water Guidelines 100%/annum.</p> <p>Non revenue water reduced from 40% (2022) to 10%.</p> |



I1: Infrastructure and Assets

CSP Goal 9: Our sewerage and urban drainage infrastructure and services are fit for our community and our future

CSP I1.3 - Improve our strategic approach to the management of our sewerage infrastructure and services.

CSP I1.4 - Strengthen our strategic approach to the management of our urban drainage infrastructure and services.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|-----------------|---|
| I1.3.1 | Complete, adequately resource and successfully implement strategic plans for our sewerage infrastructure. | I | NSW State Dept. | <p>Trade Waste Policy implemented, monitored and reviewed.</p> <p>Sewerage Infrastructure Asset Management Plan completed and resourced.</p> <p>Funding secured for Coonamble Sewerage Treatment Plant for preferred option's completed design.</p> <p>Decrease number of urban sanitary drainage complaints by 10%. Decrease number of urban rectification projects outstanding.</p> <p>No. of licence exceedances at Gulargambone and Coonamble STP to <2 each/annum.</p> <p>No. of pollution incidents <2/annum.</p> |
| I1.4.1 | Complete, adequately resource and successfully implement strategic plans for our urban drainage infrastructure. | I | NSW State Dept. | <p>Asset Management Plan for kerb and gutter infrastructure including the Replacement Program actioned and resourced.</p> <p>Asset Management Plan for storm water infrastructure actioned and resourced.</p> <p>Stormwater maintenance and inspections 12 x routine inspections/annum.</p> <p>Reduction in works required to alleviate localised flooding by 40%.</p> |

I1: Infrastructure and Assets

CSP Goal 10: Our essential assets and infrastructure enables our community and economy to prosper

CSPI1.5 - Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|--|---------------|--|--|
| I1.5.1 | Successfully represent the interests of our community with regards to rail freight. | EDG | ARTC, Inland Rail, community, NSW Farmers. | Ongoing successful engagement with all stakeholders. |
| I1.5.2 | Create and adopt strategies and operations which improve the quality and efficiency of the Coonamble Livestock Regional Market. | ESPC | Saleyards users and agents. | Implement and resource Coonamble Livestock Regional Market Asset Management Plan. MOU and operating protocols deliver operational effectiveness and governance. |
| I1.5.3 | Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community. | I, CS | Community | Footpath maintenance and inspections: 2x routine insp/yr high traffic areas, 1x routine insp/yr med traffic areas, 0.5x routine insp/yr. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth,
PRI – People, Risk and Improvement.

I1: Infrastructure and Assets

CSP Goal 10: Our essential assets and infrastructure enables our community and economy to prosper

CSP11.5 - Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|----------------|--|
| I1.5.4 | Develop and implement strategies, management processes and operations which optimise Quarry operations. | I | NSW State Dept | No. of licences exceedances at Quarry <2/annum. Quarry extraction >75,000 t/annum. Quarry Action Management Plan resourced. Quarry Rehabilitation Plan actioned where required. |
| I1.5.5 | Deliver plant and fleet management efficiencies. | CS | | No. of new processes adopted. |
| I1.5.6 | Deliver a Long Term Financial Plan (LTFP) which achieves balance between the Council's financial capabilities and the community's aspirations, and is a quality decision making and problem solving tool. | CS | OLG | Projections within the LTFP reflect the financial projections contained in the Asset Management Plans. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth,
PRI – People, Risk and Improvement.



our environment

planning & development, sustainable environment and sustainable waste

E1: Planning and Development

CSP Goal 11: Our community has confidence in our strategic land use planning framework

CSP E1.1 - Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|-------------------------------------|--|
| E1.1.1 | Achieve flood risk management strategies and projects. | I, ESPC | DPIE, developers, community members | Delivery of DCP. |
| E1.1.2 | Develop a housing strategy to address affordability and availability of residential land and housing. | ESPC, EDG | DPIE, developers and community. | Stage 5 Coonamble Levee complete. Development of successful strategies and frameworks including Conditions of Consent framework. |
| E1.1.3 | Implement Planning and Development Approvals Process which enhances operational efficiencies. | ESPC | DPIE, developers, community. | Delivery of Development Control Plans. |

E2: Sustainable Environment

CSP Goal 12: We are more sustainable and we contribute to the bigger environmental picture

CSP E1.2 - Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|--|--|
| E1.2.1 | Support stakeholders such as the Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community. | ESPC, CS | Macquarie County Council, Local Land Services and Landcare, community. | Sustained relationship with partners. |
| E1.2.2 | As community expectations evolve, simultaneously evolve our involvement with initiatives which deliver greater environmental outcomes in our community. | ESPC | Community. | Response level to emerging community expectation in relation to the environment. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth,
 PRI – People, Risk and Improvement.


E3: Sustainable Waste

CSP Goal 13: We are winning our war on our waste

CSP E1.3 - Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|--|---------------|--|---------------------------------------|
| E1.3.1 | Create and adopt new and evolved waste management strategies and operations which reduce the gap between our community's sustainable waste expectations and satisfaction levels. | ESPC | Waste contractor, NSW State Dept, community. | Delivery of Waste Management Strategy |





our leadership

people, risk & improvement, corporate performance and
strategic planning

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning

CSP Goal 14: Our community leaders enrich and empower us

CSP L1.1 - Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|------------------------------|----------------------------------|
| L1.1.1 | Support and contribute to initiatives which fosters and recognises leadership within our community. | EDG, CS | Community, community groups. | Number of initiatives supported. |

CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.

CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|-------------------------------|--|
| L1.2.1 | Employ quality engagement and communication tools and strategies, including Council's Community Engagement Strategy, which achieves increased community's participation in decision making. | EDG, CS | Community, community groups. | Number of initiatives supported. |
| L1.3.1 | Complete and adopt the Audit, Risk and Improvement Committee's (ARIC) Strategic Four Year Plan. | PRI | ARIC, OLG | ARIC's Strategic Plan complete. |
| L1.3.2 | Adopt the eight elements of good governance practices at the essence of operations and decision making. | PRI | Councillors, Council officers | Adoption of eight elements of good governance practices. |
| L1.3.3 | Deliver communication and marketing strategies which achieve brand building and maximises engagement with our community. | EGP | Community | Number of initiatives supported. |

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning

CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.
 CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.
 CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE |
|-----------------|---|---------------|-------------------------------|---|
| L1.3.4 | Achieve organisational decision making which is strategic and not ad hoc. | All | Councillors, Council officers | Number of policies reviewed and adopted. |
| L1.3.5 | Achieve redundancy within our organisational structure, and provide effective pathways for our people by successfully becoming a learning organisation. | PRI | OLG | Reduction in safety incidents. Implement WH&S systems and strategies. Resource the Annual Training Plan. Deliver innovative workplace solutions. |
| L1.3.6 | Complete a Service Delivery Review for the whole of organisation and deliver a full Service Delivery Review Program for rollout in Jul 2024. | All | OLG | Service Delivery Review Program finalised. |
| L1.4.1 | Develop and adopt strategies including Customer Service Excellence which positively influences the way we think and do business. | CS | Community | Develop customer focused procedures including; Customer Service Policy; Complaints Handling; Customer Response System. Deliver a long term solution to records management. |

challenges for our future

OUR PEOPLE

Community Services & Wellbeing; Arts and Culture; and Recreation & Sporting Spaces

- How do you connect our community when there is disconnect and divisiveness?
- How do people balance work, family and other commitments with gaps in our services?
- How do we keep up with the demands on our community as a result of the “baby boom”.
- How do we ensure our connection to local culture?
- What are we doing about our high crime statistics and how do we address the causes?
- What are we doing about animal control?
- How do we manage and communicate our local disaster preparedness?
- How do we manage the gaps in our medical and health services?
- How do we continue to development of our recreation and sporting spaces?

OUR ECONOMY

Economic Development and Growth

- How do you manage the lack of support to local businesses, including workforce challenges, drought and lack of housing?
- How do we address a skilled labour shortage and workforce challenges?
- How do we create a larger, diverse, sustainable local economy?
- How do we ensure our early childhood services keep pace with demand?
- How do revitalise our main street?
- How do we address the housing supply issue in our LGA?
- How can Council improve its communication to local business and industry?

OUR ENVIRONMENT

Planning and Development; Sustainable Environment; and Sustainable Waste

- How can we be sustainable when we don't recycle?
- How can we reduce the impacts of human activity on the environment to protect it for future generations?
- What can we do to be leaders in the Central West for environmental sustainability?

OUR INFRASTRUCTURE

Roads; Water and Sewer; and Essential Asset Infrastructure

- How do we manage one of the largest unsealed road networks in NSW?
- What can be done with dealing with customer dissatisfaction on our unsealed roads?
- What can be done to manage the quarry better?
- How do we address the telecommunication disconnect in our shire?
- How does Council operate and manage its assets with its limited budget and competing priorities?
- What can be done to manage our ageing water and sewer assets, including private infrastructure?
- How can we deal with the perceptions of water quality?

OUR LEADERSHIP

People, Risk and Improvement; Corporate Performance and Strategic Planning

- How can Council improve its customer service delivery to our community?
- How can Council improve the perception that it does listen to our community?

what will we do?

1. A PLAN FOR ALL

The Community Strategic Plan brings together the aspirations and priorities of the community. The CSP has been organised to describe the balance and connections between what the community has stated and asked for and what needs to be done.

Information in this section is grouped into the five themes:

P – Our People

ED – Our Economy

E – Our Environment

I – Our Infrastructure

L – Our Leadership

The diagram displayed on the following page includes a summary of all the objectives for each theme. No one theme is more important than the other. We must balance across all themes which will bring the greatest benefit.

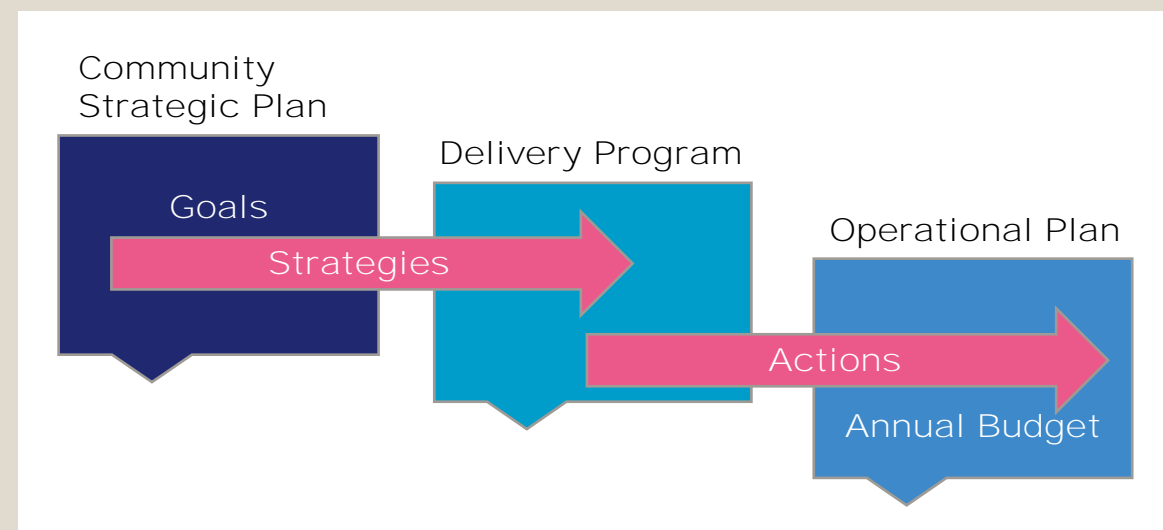
Measures have been applied because it is important to measure our success. Each goal and strategy includes measures to check our progress and provide positive benefits and feedback to the community. Measures will be reported on in the State of the Shire Report, formally referred to as the End of Term Report.

Our CSP displays the five themes which are supported with 9 function areas. It provides ideas of how each of us as an individual, a community organisation, business or industry group and state agency can contribute to the final CSP.

The CSP reinforces the role we all must play in creating and fostering the community we want.

2. DELIVERY PROGRAM AND OPERATIONAL PLANS

The CSP strategies cascade down into the Council's Delivery Program. Unlike the CSP which is the community's document that all government agencies and organisations should implement, the **Delivery Program** is specific to Council and what we can deliver. The Delivery Program outlines timeframes, priorities, funding allocations and who is responsible for implementing Council's actions that contribute towards the Community Strategic Plan. More specific detail is provided in Council's Annual Operational Plan for each financial year.



what will we do?

3. RESOURCING STRATEGY

The Resourcing strategy consists of three components:

1. Long-Term Financial Planning

The Long-Term Financial Plan (LTFP) is a 10-year rolling plan that informs decision-making and demonstrates how the objectives of the CSP and commitments of the DP will be resourced.

2. Workforce Management Planning

The Workforce Management Strategy is a proactive 4-year document that shapes the capacity and capability of the workforce to achieve Council's strategic goals and objectives.

3. Asset Management Strategy

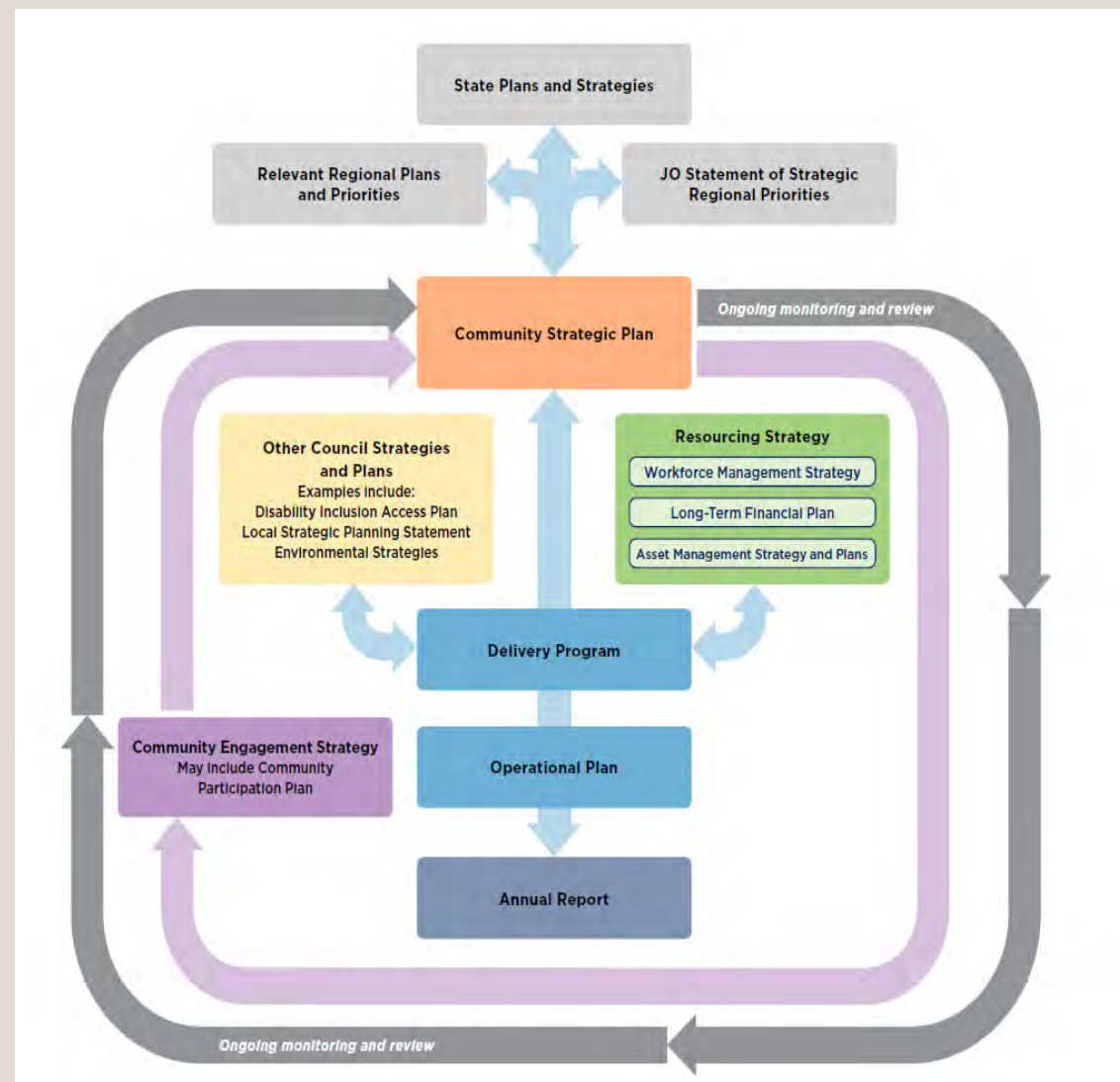
The Asset Management Strategy is to provide the required level of service for the community in accordance with the CSP and in the most cost-effective manner.

The Resourcing strategy clearly articulates how Council will implement and resource the vision of the CSP. Council will work on providing updates of the plans above when they are due.

Existing access to these documents can be found on Council's website:

<https://www.coonambleshire.nsw.gov.au/council/integrated-planning-and-reporting>

Or via the QR Code:





Delivery Program

(02) 6827 1900

council@coonambleshire.nsw.gov.au

mail to:

Coonamble Shire Council

PO Box 80

Coonamble NSW 2829

Adopted 15 June 2022



Annexure A

Operational Plan 2022-23

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Section One: 2022 to 2023 Highlights

Section One: 2022-23 Highlights

1.1 Budget 2022-23

Budgeted Operations Result for 2022/23 **\$105,170**

Comprised of the following fund results

| | |
|---------------|-------------|
| General Fund | (\$144,638) |
| Water Fund | \$222,351 |
| Sewerage Fund | \$ 27,457 |

Budgeted Non Operational Result for 2022/23 **\$6,732,759**

Comprised of the following fund results

| | |
|---------------|-------------|
| General Fund | \$6,366,943 |
| Water Fund | \$222,351 |
| Sewerage Fund | (\$197,543) |

OPERATIONAL PLAN HIGHLIGHTS

| | |
|--|--------------------|
| Roads – Operational (Maintenance) | \$1,680,060 |
| Urban Roads Maintenance | \$150,000 |
| Sealed Rural Roads Maintenance | \$300,000 |
| Unsealed Rural Roads Maintenance | \$612,000 |
| Bridges Maintenance | \$50,000 |
| Regional Roads Block Grant Maintenance | \$568,060 |

Section One: 2022-23 Highlights

1.1 Budget 2022-23

| | |
|--|------------------------|
| Roads – Non Operational (Capital) | \$25,028,890 |
| Urban Roads - Betram Street Reconstruction Project | \$350,000 |
| Urban Roads - Capital Renewal Program | \$200,000 |
| Unsealed Rural Roads - Reconstruction program | \$350,000 |
| Sealed Rural Local - Heavy Patch and Resealing program | \$200,000 |
| Regional Roads - Capital Renewal Program | \$100,000 |
| Regional Roads - Capital Renewal Program - Warren Road upgrade | \$1,267,188 |
| HVSP Program - MR7515 Warren Road / Highway Intersection | \$820,000 |
| Roads to Recovery -Shanklin Rd- Unsealed Renewal | \$375,000 |
| Roads to Recovery - Wingadee Rd Renewal & Drainage | \$150,000 |
| Roads to Recovery - Local Roads Renewal - Yalcogrin St Gular | \$400,000 |
| L.R.C.I. Grant Program - Box Ridge Road - Reconstruction | \$1,859,636 |
| FLR R3 - SR86 Carinda Rd HP & Culverts | \$2,265,840 |
| Stormwater Drainage - Improvement Program for Coonamble | \$175,000 |
| Tooraweenah Road - Extension of Sealed length | \$13,566,000 |
| Flood Damage - Restoration of Roads Network | \$2,950,226 |
| Water Supply Operations | \$1,203,705 |
| Coonamble Mains Replacement Program | \$624,642 |
| Coonamble Relocation Chlorine Storage | \$20,000 |
| Coonamble Reservoir Improvements | \$24,000 |
| Quambone Mains Replacement Program | \$61,170 |
| Quambone Construct New Chlorine Room | \$45,000 |
| Quambone Chlorine Residual Monitors | \$20,000 |
| Quambone Chlorine Scales and Auto Changeover | \$12,000 |
| Quambone Reservoir Improvements | \$15,000 |
| Gulargambone Mains Replacement Program | \$317,893 |
| Gulargambone Chlorine Residual Monitors | \$40,000 |
| Gulargambone Chlorine Scales and Auto Changeover | \$24,000 |

Section One: 2022-23 Highlights

1.1 Budget 2022-23

| | |
|--|------------------------|
| Sewerage Supply Operations | \$1,400,000 |
| Coonamble Mains Relining | \$535,000 |
| Coonamble SPS1 Vent Stack | \$20,000 |
| Coonamble STO Replacement Report and Concept Design | \$250,000 |
| Gulargambone Mains Relining | \$235,000 |
| Gulargambone Reline Maturation Pond | \$60,000 |
| Gulargambone Tertiary Ponds | \$200,000 |
| Gulargambone SCANDA and Aeration Control | \$100,000 |
| Other Significant Non Operational Planned Works | \$4,991,594 |
| Corporate Support and Document Management Systems | \$73,655 |
| Security Camera Upgrades | \$20,400 |
| Coonamble SES Station Project | \$950,000 |
| Cemetery Improvement Program | \$20,000 |
| Specific Works – Buildings | \$70,380 |
| LRCI Grant Program – Quambone Toilet Block | \$33,024 |
| SCC Grant Program – Museum Stables | \$62,745 |
| Library LSP Grant Funds | \$15,000 |
| Renovations and Repairs – Quambone Hall & Library | \$50,000 |
| Renovations and Repairs – Coonamble Aerodrome Terminal | \$40,000 |
| Renovations and Repairs – Chemical Storage Shed | \$50,000 |
| Renovations and Repairs – Residential Premises | \$198,500 |
| SCCF Grant Program – Construction of Women’s Changerooms | \$450,000 |
| SCCF Grant Program – Installation of Walking Loop | \$327,083 |
| Coonamble Pool Upgrade Program | \$466,957 |
| DCP Funding – Coonamble Sportsground | \$119,450 |
| Coonamble Showground Upgrades | \$25,000 |
| Kerb and Gutter Construction | \$75,000 |
| Footpaths Construction | \$45,000 |
| Coonamble Caravan Park Upgrade | \$200,000 |
| Plant Acquisitions | \$1,648,000 |

Section Two: 2022 to 2023 Financial Information

Section Two: Financial Information

2.1 Revenue Policy and Statement of Charges to Apply to Rateable and Non-Rateable Properties

Council proposes to continue to levy ordinary rates using a structure comprising a minimum amount to which an ad valorem component is added. As per the provisions contained in the Local Government Act, Council is required to rate based on the land valuations provided by the NSW Land and Property information (LPI). Throughout the year Council is advised of changes to these valuations, should these changes affect the rateability of the land Council will amend the rates levied on a pro rata basis based on the information provided by the LPI.

It is proposed that the total amount collected for ordinary rates each year will take account of any approved increases advised by the Minister.

The level of charges to apply to domestic waste management are determined in accordance with the Reasonable Cost Guidelines issued by the Department of Local Government and are subject to independent audit by Council's auditors. It is proposed that this approach will continue for future years.

The attached table shows the rates and charges for the 2022/23 financial year subject to OLG approval on 21 June 2022 (General Rate Income at 2%).



2.1.1 Rating Levels (2.0% increase)

| Rate Code | Ordinary Category | 2020/21 | | | 2022/23 | | |
|-----------|-------------------------|---------|-------------|----------------------|---------|-------------|----------------------|
| | | Min.\$ | Cents in \$ | Estimated Yield (\$) | Min.\$ | Cents in \$ | Estimated Yield (\$) |
| 1 | Ordinary - Coonamble | 490 | 1.5713 | 535,205 | 500 | 1.60273 | 546,012 |
| 2 | Ordinary – Gulargambone | 490 | 1.2800 | 88,200 | 500 | 1.30560 | 95,500 |
| 3 | Ordinary - Village | 480 | 1.2800 | 58,560 | 490 | 1.28000 | 60,760 |
| 5 | Farmland | 390 | 0.2926 | 3,942,363 | 398 | 0.30460 | 4,003,854 |
| 7 | Small Rural Holdings | 510 | 0.8400 | 152,730 | 520 | 0.85680 | 155,780 |
| 10 | Rural Residential | 480 | 0.7300 | 75,232 | 490 | 0.74460 | 77,254 |
| 15 | Business | 540 | 2.3600 | 192,548 | 551 | 2.40720 | 195,867 |
| | Total Ordinary | | | 4,852,290 | | | 5,132,028 |

| Increases in Minimums Ordinary | | | | | | |
|--------------------------------|---------|---------|--------------|---------------------|--------------|-------|
| | 2021/22 | 2022/23 | Changes (\$) | No of Assess on Min | Total Assess | % min |
| Ordinary | 490 | 500 | 10 | 795 | 1026 | 77% |
| Gulargambone Ordinary | 490 | 500 | 10 | 185 | 185 | 100% |
| Village Ordinary | 480 | 490 | 10 | 124 | 124 | 100% |
| Farmland | 390 | 398 | 8 | 55 | 797 | 7% |
| Small Rural Holdings | 510 | 520 | 10 | 20 | 89 | 22% |
| Rural Residential | 480 | 490 | 10 | 68 | 122 | 56% |
| Business | 540 | 551 | 11 | 101 | 207 | 49% |
| Total | | | | 1348 | 2550 | |

Based on Valuations Received to June 2022

Statement of 2022/23 Charges to be Levied

2.1.2 Water and Sewer Pricing Structure (a) Water Supply Charges

Council has adopted a two-part tariff with water, an access charge and a usage charge based on consumer usage of water. The water billing year operates on a financial year basis i.e. from 1 July to 30 June.

The State Government, in recent years, has required NSW water utilities to move to best practice pricing structures for the management of water supply and sewerage businesses.

Best practice water pricing involves a two-part tariff, or inclining block tariff with NO water allowance, no land-based charges and appropriate charges for non-residential customers.

Council has implemented best practice pricing, required by the Government, as a prerequisite to gain access to any future grant funding opportunities. Essentially, for Council, the issues are:

- Selection of an appropriate pricing option; and
- Impact of the pricing policy on customers and consumption behaviour.

In determining its pricing structure and its pay for use model, Council considered the following circumstances:

- Distribution of costs equitably among consumers and the elimination of cross subsidies.
- Efficient water use by consumers.
- Environmental protection and sustainability of natural resources
- Compliance with Government regulation.

Council has adopted an inclining block tariff for 2022/23 as shown in the following table:

2022/23 Water Charges:

| Town/Village | Access Charge (\$) 20mm | Usage Charge – 1 st Tier (\$/kl) | 2 nd Tier Pricing Limit (kl) | Usage Charge 2 nd Tier (\$/kl) | Est. Yield (\$) |
|--------------|----------------------------|---|---|---|-----------------|
| Coonamble | 380 | \$1.30 | 450 | \$2.00 | 888,100 |
| Gulargambone | 490 | \$1.15 | 450 | \$1.80 | 103,460 |
| Quambone | 490 | \$1.40 | 430 | \$2.30 | 28,800 |

The Access Charges as above are for 20mm services, the charges below allow for the size of the water meters as required by best practice pricing. The resulting charges are shown in the table below:

2022/23 Access Charges:

| Item | Coonamble (\$) | Gulargambone (\$) | Quambone (\$) |
|-----------------------------|----------------|-------------------|---------------|
| Access charge (20mm meter) | 380 | 490 | 490 |
| Access charge (25mm meter) | 597 | 769 | 769 |
| Access charge (40mm meter) | 1,520 | 1,960 | 1,960 |
| Access charge (50mm meter) | 2,375 | 3,063 | 3,063 |
| Access charge (75mm meter) | 5,343 | 6,889 | 6,889 |
| Access charge (100mm meter) | 9,500 | 12,250 | 12,250 |

Statement of 2022/23 Charges to be Levied

2.1.2 Water and Sewer Pricing Structure (b) Sewer Charges

Council has adopted a usage charge applicable to residential and commercial use – there is no land value-based charge.

2022/23 Residential Sewer Charges

| Town/Village | Annual Domestic Charge (\$) | Estimated Yield (\$) |
|--------------------------|-----------------------------|----------------------|
| Coonamble Residential | 680 | 667,080 |
| Gulargambone Residential | 850 | 147,900 |
| Coonamble – Flats | 570 | 54,150 |
| Gulargambone – Flats | 770 | 10,010 |

2022/23 Non-Residential Sewer Charges:

The sewer charge for non-residential customers is not less than that of residential customers – a minimum charge of \$680 for Coonamble and \$850 for Gulargambone. Non-residential services are also subject to sewer discharge factor (usage charge) related to water consumption

The treatment charge per kilolitre is 216 cents for both Coonamble and Gulargambone.



Statement of 2022/23 Charges to be Levied

2.1.3 Waste Pricing Structure

(a) Domestic Waste Management Charge – (per service)

2022/23 Domestic Waste Management Charge (per service)

| Particulars | Rate Code | 2020/21 Charge \$ | 2022/23 Charge \$ | Difference \$ | Estimated Yield \$ | No of Services |
|-----------------------------------|-----------|-------------------|-------------------|---------------|--------------------|----------------|
| Coonamble | 71 | 280.00 | 280.00 | 0 | 301,280 | 1,076 |
| Coonamble – additional service | 73 | 140.00 | 140.00 | 0 | 14,000 | 100 |
| Gulargambone | 74 | 365.00 | 365.00 | 0 | 62,050 | 170 |
| Gulargambone – additional service | 76 | 140.00 | 140.00 | 0 | 4,340 | 31 |
| Quambone | 78 | 315.00 | 315.00 | 0 | 13,860 | 44 |
| Quambone – additional service | 81 | 140.00 | 140.00 | 0 | 280 | 2 |
| Coonamble/Vacant Land | 72 | 48.00 | 48.00 | 0 | 4,320 | 90 |
| Gulargambone/ Vacant Land | 75 | 48.00 | 48.00 | 0 | 1,296 | 27 |
| Quambone/Vacant Land | 80 | 48.00 | 48.00 | 0 | 1,632 | 34 |
| Coonamble Commercial | - | 280.00 | 280.00 | 0 | 42,840 | 153 |
| Gulargambone Commercial | - | 365.00 | 365.00 | 0 | 13,140 | 36 |
| Quambone Commercial | - | 315.00 | 315.00 | 0 | 945 | 3 |
| Commercial – additional service | - | 140.00 | 140.00 | 0 | 18,620 | 133 |
| Total Garbage | | | | | 459,263 | 1,899 |

The above charges are for a single weekly per annum service

(b) Commercial Waste Management Charge – (per service)

| | |
|--------------|---------------|
| Coonamble | \$280 service |
| Gulargambone | \$365 service |
| Quambone | \$315 service |

Statement of 2022/23 Charges to be Levied

2.1.4 Overdue Rate Charge

(a) Maximum Rate of Interest Payable on Overdue Rates and Charges

2022/23 Maximum Rate of Interest Payable on Overdue Rates and Charges

In accordance with section 566(3) of the Local Government Act 1993, the maximum rate of interest payable on overdue rates and charges for the period 1 July 2022 to 30 June 2023 (inclusive) will be 6% per annum.

2.1.5 Statement of Borrowings

Council borrows funds to provide infrastructure requirements and community assets which are not able to be funded out of normal revenue sources. The loans are based on periods which represent the economic life of the facility or asset or a reasonable fixed term, whichever is the lesser.

Loans are raised by Council from banks or other recognised financial institutions and secured by a mortgage deed over the revenue of the Council.

| Loan | Principal | Principal | Principal | Interest |
|---------------------------|------------|------------|-----------|-----------|
| Purpose | O/Stand | O/Stand | Repaid | Payable |
| | 30/06/2022 | 30/06/2023 | 2022/23 | 2022/2023 |
| General Fund | | | | |
| Infrastructure (Variable) | \$499,491 | \$797,732 | \$ 51,407 | \$ 6,887 |
| | | | | |
| Sewerage Fund | | | | |
| Nil | - | - | - | - |
| Water Fund | | | | |
| Nil | - | - | - | - |

Section Three: 2022 to 2023 Operational Plan Actions

P1: Community Services and Wellbeing

CSP Goal 1: We are connected, cohesive and vibrant

CSP P1.1- Initiate and contribute to effective and needs-based community programs which enhance engagement, cohesion, vibrancy and liveability.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|---|--------------------|--|---------------|--|
| P1.1.1 | Improve community and youth services through enhanced programs, procedures and processes. | ESPC | Youth Interagency service partners and youth. | Development and implementation of Youth Strategy. | P1.1.1.1 | Promote and support the development of a whole of community Youth Interagency Framework which builds on collaboration. | ESPC | Youth Interagency Framework developed. |
| | | | | | P1.1.1.2 | Build on well attended and vibrant youth programs and initiatives including school holiday programs and Youth Council. | ESPC | Number increases in line with the services provided. |
| | | | | | P1.1.1.3 | Prepare relevant procedures and policies which results in safe, well attended and enhanced community programs. | ESPC | Procedures and policies created and adopted. |
| P1.1.2 | Enhance safer regulatory and compliance strategies and operations. | ESPC | Regional Development Australia, DPIE, LALC, NSW Public Housing, NSW Police | Number of policies and procedures created and implemented. | P1.1.2.1 | Review Council's regulatory and compliance services including policies, procedures and community engagement tools. | ESPC | Review completed. |
| | | | | Demolition of derelict properties. Upkeep of vacant blocks by owners through engagement then enforcement by Council. | P1.1.2.2 | Develop an action plan to address the housing issues within our communities. | ESPC | Action Plan developed for housing strategy. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth,
PRI – People, Risk and Improvement.

P1: Community Services and Wellbeing

CSP Goal 2: We are healthier

CSP P1.2 - Improve access to health services locally.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|---|--------------------|--|---------------|---------------------------|
| P1.2.1 | Connect with key health service stakeholders and collaboratively advocate for enhanced local health services. | ESPC | All health stakeholders incl NSW Health, Ochre, CAHS, Medicare Local, Education providers (Peads), Care providers. | Reduction in identified health services gaps. | P1.2.1.1 | Action the Economic Development Strategy 2021 (2.3.1) to work with our community's health services stakeholders to understand and address gap areas in our health services | ESPC EDG | Gaps analysis undertaken. |

CSP Goal 3: We feel safer

CSP P1.3 - Create safe places, spaces and feelings.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|---|--|--------------------|---|---------------|---|
| P1.3.1 | Collaborate successfully to deliver programs, projects and initiatives which make our community safe and resilient. | ESPC | Interagency partners, NSW Police, developers. | No. of programs, projects and initiatives. | P1.3.1.1 | Actively participate in initiatives for the reduction of crime including maintaining and improving our connections with local command, interagency and other service providers. | ESPC | Number of initiatives undertaken and continues to increase. |
| | | | | | P1.3.1.2 | Achieve crime prevention through environmental design. | ESPC | Number of CPTED undertaken. |

P1: Community Services and Wellbeing

CSP Goal 3: We feel safer

CSP P1.3 - Create safe places, spaces and feelings.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|--|--|--------------------|--|-----------------|---|
| P1.3.2 | Ensure we contribute to and plan for disaster preparedness, response and resilience. | ESPC, I, CS | NSW Gov including SES and NSW Police, developers | Implement and review actions from Flood Risk Management Plan. | P1.3.2.1 | Implement Flood Risk Management Plan (2021)'s recommendation and actions. | I CS ESPC | Number of recommendations and actions completed. |
| | | | | | P1.3.2.2 | Support State agencies in bushfire planning including assisting to establish new facilities. | I CS | Progress of new facility |
| P1.3.3 | Amend and improve our planning instruments and development control plans. | ESPC | DPIE, Developers, Community members | Endorsed Coonamble LEP Amendment and adopted DCPs. | P1.3.3.1 | Prepare Coonamble Local Environmental Plan Amendment. | ESPC | Planning Proposal lodged to DPIE. |
| P1.3.4 | Authorise domestic animal control initiatives which are successful in reducing issues for our community. | ESPC | RSPCA, OLG, community, North West Vets. | Asset Management Plan completed Coonamble Pound. Initiatives and regulatory programs completed. | P1.3.4.1 | Complete the Asset Management Plan for Coonamble Pound. | ESPC | Coonamble Pound Asset Management Plan completed |
| | | | | | P1.3.4.2 | Deliver an animal welfare program. | ESPC | Animal welfare program developed and delivered. Number of programs undertaken and number of take up. |
| | | | | | P1.3.4.3 | Educate and engage with the community and animal owners to improve understanding on companion animal management. | ESPC | Number of correspondence sent. Number of engagements. |

P2: Arts and Culture

CSP Goal 4: Our connection to our culture is stronger than ever

CSP P2.1 - Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.
CSP P2.2 - Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|--|--------------------|--|---------------|--|
| P2.1.1 | Facilitate creative and artistic initiatives that strengthens our connection to our identities, culture and our land. | ESPC, EDG | Outback Arts, Interagency partners, Youth, arts community groups. | Improve community satisfaction with public art, creative and artistic opportunities. | P2.1.1.1 | Implement the Public Arts Policy, and appoint members to the Public Art Panel. | EDG | Public Art Policy implemented. Appointed Public Art Panel |
| | | | | | P2.1.1.2 | Construct public art elements of the Masterplan including the attraction of public art programs and funding. | EDG | Number of elements designed or constructed. |
| | | | | | P2.1.1.3 | Support and deliver creative and cultural programs which strengthens our community's identity and connection to each other. | ESPC EDG | Number of programs and events supported. |
| P2.2.1 | Deliver dynamic and diverse cultural services. | ESPC | North Western Library Service, Central West Zone Library, Interagency partners, LALC | Sustain or improve community satisfaction with library service. | P2.2.1.1 | Coordinate dynamic library programs and projects which increase our community's engagement and maintains their satisfaction with, our library service. | ESPC | Number of programs and projects delivered. |
| | | | | | P2.2.1.2 | Provide opportunities to the Aboriginal and Multicultural members of our communities in cultural activities. | ESPC | Number of events supported. NAIDOC Week Events |

P2: Arts and Culture

CSP Goal 4: Our connection to our culture is stronger than ever

CSP P2.1 - Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.
CSP P2.2 - Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|---------------------------|-------------------------|--------------------|---|---------------|--|
| P2.2.1 | Encourage, host and promote dynamic and vibrant program of events and activities. | EDG | Tourism service providers | Number of events hosted | P2.2.1.1 | Identify and invest in infrastructure and upgrades which facilitate the hosting of events in the LGA. | EDG | Number of upgrades undertaken. |
| | | | | | P2.2.1.2 | Deliver, and build capacity of our community to host and attract regular and signature events. | EDG | Number of investments. Number of building capacity programs/training delivered. |

P3: Recreation and Sporting Spaces

CSP Goal 5: We are a community of good sports

CSP P3.1 - Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.
CSP P3.2 - Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|---|--|--------------------|--|---------------|---|
| P3.1.1 | Build capacity through sporting, recreation and community initiatives to sustain and/or grow their offering to the community. | EDG, CS, ESPC | Local sporting organisations , community. | Improve community satisfaction with sporting and recreational opportunities. | P3.1.1.1 | Deliver grant funding application support to sporting, recreation and community organisations to sustain and grow their offering to the community. | EDG CS | Number of grant applications applied. Number of grant applications successful. |

P3: Recreation and Sporting Spaces

CSP Goal 5: We are a community of good sports

CSP P3.1 - Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.

CSP P3.2 - Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|--|--------------------|--|---------------|---|
| P3.1.2 | Deliver Asset Management Plans for our sporting and recreational facilities. | CS | Local sporting organisations, community. | No. of Asset Management Plans completed against outstanding. Asset maintenance and renewal resourced. | P3.1.2.1 | Asset Management Plans are progressed for all sporting and recreational facilities across the LGA, including the Coonamble Showgrounds Management Plan and the Recreational Facilities Management Plan | I CS | Total number of Asset Management Plans progressed. |
| P3.2.1 | Progress the Masterplan for MacDonald Park Precinct. | CS | Local sporting organisations, community. | Completion of detailed design and funding sort & allocated. | P3.1.2.1.1 | Community consultation for the MacDonald Park Masterplan completed. | I CS | Community consultation completed. |
| P3.2.2 | Further advance the Coonamble Sportsground facility to meet the needs and expectations of our local, regional and state sporting and recreation stakeholders. | CS, EDG | Coonamble Sportsground users, community. | No. of funding applications submitted. | P3.2.2.1 | Apply for grant funding to further advance the Coonamble Sportsgrounds facility. | EDG | Number of grants applied for. Number of grants successful. |

ESPC – Environment, Strategic Planning and Community, CS – Corporate and Sustainability, I – Infrastructure, EDG – Economic Development and Growth, PRI – People, Risk and Improvement.

ED1: Economic Development and Growth

CSP Goal 6: Our economy is sustainable, prosperous and diversified

CSP ED1.1 - Grow our reputation as an LGA of choice to live, work and invest.

CSP ED1.2 - Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.

CSP ED1.3 - Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|---|---|--------------------|--|---------------|--|
| ED1.1.1 | Develop and deliver Coonamble LGA brand building initiatives as per the Economic Development Strategy 2021 and including the LGA's workforce challenges. | EDG | Coonamble Chamber of Commerce, Gulargambone Community Cooperative, Quambone Resources Committee, business operators, Orana RDA, State Gov dept. | Progression of the Economic Development Strategy. | ED1.1.1.1 | Deliver up-to-date tourism marketing collateral through a range of mediums including initiatives which encourage local businesses to increase and/or improve tourism product offering. | EDG | Number of initiatives established and offered. |
| | | | | | ED1.1.1.3 | Deliver marketing collateral and content to support workforce attraction. | EDG | Number of marketing materials delivered and offered. |
| ED1.1.2 | Progress strategic Economic Development and Growth priority projects: Coonamble CBD precinct including laneway and carparking, and beautification projects at Quambone and Gulargambone. | EDG | Coonamble Chamber of Commerce, Gulargambone Community Cooperative, Quambone Resources Committee, business operators. | Progression of priority projects and funding secured. | ED1.1.2.1 | Finalise detailed design plans for upgrades to the Coonamble CBD precinct (laneway and carpark). | EDG | Detailed design plans finalised. |
| | | | | | ED1.1.2.2 | Masterplan priority projects across the Coonamble LGA are shovel ready and funding opportunities actively pursued. | EDG | Number of Priority Projects delivered to 'shovel ready'. |

ED1: Economic Development and Growth

CSP Goal 6: Our economy is sustainable, prosperous and diversified

CSP ED1.1 - Grow our reputation as an LGA of choice to live, work and invest.

CSP ED1.2 - Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.

CSP ED1.3 - Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|--|--------------------|---|---------------|---|
| ED1.2.1 | Progress the Artesian Bore Bath facility. | EDG | Country and Outback Tourism Authority. | Funding being sort for project. | ED1.2.1.1 | Complete the business case for the Artesian Bore Bath facility and source external funding. | EDG | Business case completed. Number of grants applied for. |
| ED1.3.1 | Support and engage with our community and education providers to ensure our community's education needs from early childhood to tertiary, are understood and met. | EDG, ESPC | Education providers, community, AECG. | Number of polices/strategies introduced to address adequate and quality education choices. | ED1.3.1.1 | Commence an education mapping exercise for the LGA to understand the needs and priorities of our community and education providers. | EDG ESPC | Education mapping exercise commenced. |

I1: Infrastructure and Assets

CSP Goal 7: Our road network makes it possible for our economy, industries, and community to prosper

CSP I1.1 - Employ a strategic approach to the management of our critical road network.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|---|---|--------------------|---|---------------|---|
| I1.1.1 | Complete, adequately resource and deliver upon the road network's Asset Management Plan. | I | Dept Main Roads. | Road maintenance expenditure ratio (\$/km) within 20% industry benchmark. | I1.1.1.1 | Develop and resource road infrastructure Asset Management Plans. | I | Resource for Asset Management Plans achieved. |
| I1.1.2 | Plan and achieve strategic and efficient roads programs and operations. | I | Dept Main Roads. | | I1.1.2.1 | Improve and achieve efficiencies with our road maintenance practices. | I | As per DP measure. |
| I1.1.3 | Engage successfully with the community to achieve improved understanding of the needs and expectations of our community in regards to our road network. | I | Roads Committee, community. | | I1.1.3.1 | Progress our engagement with the community via the Roads committee. | I | Number of meetings in line with terms of reference. |
| I1.1.4 | Develop and deliver strategies for our road network which maximises external funding opportunities. | I | Dept Main Roads. | Bridge inspections: 6 x structural inspections/yr, 16 x routine inspections/yr. | I1.1.4.1 | Develop our systems to maximise opportunities for, and delivery of, Flood Damage funded road works. | I | Systems architect mapped out. |
| | | | | | I1.1.4.2 | Maintain up-to-date condition register of our road network. | I | Register is live and utilised. |
| | | | | | I1.1.4.3 | Maximum external funding opportunities for our road network. Block, Reg Road. | I | External funding to output ratio. |
| I1.1.5 | Complete the Tooraweenah Road upgrade project, on time and on budget. | I | Project delivery stakeholders, community, State Gov Dept. | | I1.1.5.1 | Achieve 50% completion of the Tooraweenah Rd upgrade project. Completed on time and on budget. | I | 50% completion rate. |

I1: Infrastructure and Assets

CSP Goal 8: Our water infrastructure and services are fit for our community and our future

CSP I1.2 - Strengthen our strategic approach to the management of our water infrastructure and services.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|-----------------|--|--------------------|--|---------------|--|
| I1.2.1 | Complete, adequately resource and successfully implement strategic plans for our water infrastructure. | I | NSW State Dept. | Reduce LGA water consumption to 230 KL/annum (industry average) (290KL/annum as at Jun 22). | I1.2.1.1 | Develop and implement the Drought Management Plan.. | I | Developed Drought Management Plan. This Plan successfully leverages attraction of funding. |
| | | | | Complete and up-to-date Water Asset Management Plan. Advanced Asset Management Plan adopted. | I1.2.1.2 | Adopt the Integrated Water Cycle Management Plan. | I | Adoption of IWCM. This Plan supports asset management and leverages funding opportunities. |
| | | | | Water supplied meets Australian Drinking Water Guidelines 100%/annum. Non revenue water reduced from 40% (2022) to 10%. | I1.2.1.3 | Develop and resource a Water Infrastructure Asset Management Plan. | I | Water Infrastructure Asset management Plan developed and resourced. |

I1: Infrastructure and Assets

CSP Goal 9: Our sewerage and urban drainage infrastructure and services are fit for our community and our future

CSP I1.3 - Improve our strategic approach to the management of our sewerage infrastructure and services.

CSP I1.4 - Strengthen our strategic approach to the management of our urban drainage infrastructure and services.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|-----------------|--|--------------------|--|---------------|---|
| I1.3.1 | Complete, adequately resource and successfully implement strategic plans for our sewerage infrastructure. | I | NSW State Dept. | Trade Waste Policy implemented, monitored and reviewed. | I1.3.1.1 | Complete a feasibility analysis of options for the Coonamble Sewerage Treatment Plant. | I | Feasibility study completed. |
| | | | | Sewerage Infrastructure Asset Management Plan completed and resourced. | I1.3.1.2 | Implement a Trade Waste Policy. | I | Policy adopted by Council and implemented. |
| | | | | Funding secured for Coonamble Sewerage Treatment Plant for preferred option's completed design. | | | | |
| I1.4.1 | Complete, adequately resource and successfully implement strategic plans for our urban drainage infrastructure. | I | NSW State Dept. | Decrease number of urban sanitary drainage complaints by 10%. Decrease number of urban rectification projects outstanding. | I1.3.1.3 | Develop and resource the sewerage infrastructure Asset Management Plan. | I | Sewerage Infrastructure Asset Management Plan developed and resourced |
| | | | | No. of licence exceedances at Gulargambone and Coonamble STP to <2 each/annum. | | | | |
| | | | | No. of pollution incidents <2/annum. | | | | |
| I1.4.1 | Complete, adequately resource and successfully implement strategic plans for our urban drainage infrastructure. | I | NSW State Dept. | Asset Management Plan for kerb and gutter infrastructure including the Replacement Program actioned and resourced. | I1.4.1.1 | Develop and resource the Asset Management Plan for kerb and gutter infrastructure including the Replacement Program. | I | Components considered in Asset Management Plan developed and resourced. |
| | | | | Asset Management Plan for storm water infrastructure actioned and resourced. | I1.4.1.2 | Develop and resource the Asset Management Plan for stormwater infrastructure. | I | Stormwater Infrastructure Asset Management Plan developed and resourced |
| | | | | Stormwater maintenance and inspections 12 x routine inspections/annum. | | | | |
| | | | | Reduction in works required to alleviate localised flooding by 40%. | | | | |

I1: Infrastructure and Assets

CSP Goal 10: Our essential assets and infrastructure enables our community and economy to prosper

CSPI1.5 - Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|--|--|--------------------|--|---------------|---|
| 11.5.1 | Successfully represent the interests of our community with regards to rail freight. | EDG | ARTC, Inland Rail, community, NSW Farmers. | Ongoing successful engagement with all stakeholders. | 11.5.1.1 | Respond and engage where appropriate with the Inland Rail project and other rail infrastructure services and projects to advocate for best outcomes for our community. | EDG | Number of responses. |
| 11.5.2 | Create and adopt strategies and operations which improve the quality and efficiency of the Coonamble Livestock Regional Market. | ESPC | Saleyards users and agents. | Implement and resource Coonamble Livestock Regional Market Asset Management Plan. MOU and operating protocols deliver operational effectiveness and governance. | 11.5.2.1 | Develop and resource the Asset Management Plan for the Coonamble Regional Livestock Market. | ESPC | Saleyard Asset Management Plan developed and resourced. |
| | | | | | 11.5.2.2 | Sign the MoU and operating protocols which improve operations and governance at the Coonamble Livestock Regional Market | ESPC | MoU signed and operating. |
| 11.5.3 | Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community. | I, CS | Community | Footpath maintenance and inspections: 2x routine insp/yr high traffic areas, 1x routine insp/yr med traffic areas, 0.5x routine insp/yr. | 11.5.3.1 | Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community | I CS | Strategies implemented and monitored. |

I1: Infrastructure and Assets

CSP Goal 10: Our essential assets and infrastructure enables our community and economy to prosper

CSPI1.5 - Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|----------------|--|--------------------|--|---------------|--|
| 11.5.4 | Develop and implement strategies, management processes and operations which optimise Quarry operations. | I | NSW State Dept | No. of licences exceedances at Quarry <2/annum. Quarry extraction >75,000 t/annum. Quarry Action Management Plan resourced. Quarry Rehabilitation Plan actioned where required. | 11.5.4.1 | Deliver the Quarry Management Action Plan. Implement, where appropriate the Quarry Rehabilitation Plan. | I | Quarry Management Action Plan delivered and implemented. |
| 11.5.5 | Deliver plant and fleet management efficiencies. | CS | | No. of new processes adopted. | 11.5.5.1 | Improve efficiencies within plant and fleet management through continuous review. | CS | Number of reviews undertaken. |
| 11.5.6 | Deliver a Long Term Financial Plan (LTFP) which achieves balance between the Council's financial capabilities and the community's aspirations, and is a quality decision making and problem solving tool. | CS | OLG | Projections within the LTFP reflect the financial projections contained in the Asset Management Plans. | 11.5.6.1 | The projections within the LTFP reflect the financial projections contained in the Asset Management Plans. | CS | Ratio to projections. |

E1: Planning and Development

CSP Goal 11: Our community has confidence in our strategic land use planning framework

CSP E1.1 - Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNER S | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|-------------------------------------|--|--------------------|---|---------------|---|
| E1.1.1 | Achieve flood risk management strategies and projects. | I, ESPC | DPIE, developers, community members | Delivery of DCP. Stage 5 Coonamble Levee complete. | E1.1.1.1 | Complete Stage 5 of the Coonamble Flood Levee | I | Completion of Stage 5. |
| | | | | | E1.1.1.2 | Draft Development Control Plans to include flood planning area development controls. | ESPC | DCP adopted by Council. |
| | | | | | E1.1.1.3 | Implement Council's Floodplain Risk Management Study. | All | Number of recommendations and actions completed. |
| E1.1.2 | Develop a housing strategy to address affordability and availability of residential land and housing. | ESPC, EDG | DPIE, developers and community. | Development of successful strategies and frameworks including Conditions of Consent framework. | E1.1.2.1 | Prepare housing strategy, | ESPC | Housing Strategy prepared and finalised. |
| E1.1.3 | Implement Planning and Development Approvals Process which enhances operational efficiencies. | ESPC | DPIE, developers, community. | Delivery of Development Control Plans. | E1.1.3.1 | Deliver the Conditions of Consent Framework. | ESPC | Conditions of Consent Framework delivered and number of subsequent reviews. |
| | | | | | E1.1.3.2 | Complete successful transition of our organisation and community to the eplanning portal. | ESPC | Number of portal applications without pre-lodgement enquiry. |
| | | | | | E1.1.3.3 | Update and establish all Development Control Plans. | ESPC | DCPs reviewed and adopted. |

E2: Sustainable Environment

CSP Goal 12: We are more sustainable and we contribute to the bigger environmental picture

CSP E1.2 - Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|--|--|--------------------|--|---------------|---|
| E1.2.1 | Support stakeholders such as the Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community. | ESPC, CS | Macquarie County Council, Local Land Services and Landcare, community. | Sustained relationship with partners. | E1.2.1.1 | Continue our involvement and support with our environmental service partners. | CS ESPC | Continued involvement and participation. |
| E1.2.2 | As community expectations evolve, simultaneously evolve our involvement with initiatives which deliver greater environmental outcomes in our community. | ESPC | Community. | Response level to emerging community expectation in relation to the environment. | E1.2.2.1 | Engage with community on environmental expectations and adapt to evolving requirements for Local Government's role in delivering environmental outcomes. | ESPC | Number of engagements offered and uptake. |

E3: Sustainable Waste

CSP Goal 13: We are winning our war on our waste

CSP E1.3 - Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|--|---------------------------------------|--------------------|---|---------------|---|
| E1.3.1 | Create and adopt new and evolved waste management strategies and operations which reduce the gap between our community's sustainable waste expectations and satisfaction levels. | ESPC | Waste contractor, NSW State Dept, community. | Delivery of Waste Management Strategy | E1.3.1.1 | Revise the Waste Management Strategy. | ESPC | Adoption of new strategy. |
| | | | | | E1.3.1.2 | Review waste contract objectives and requirements to achieve improved sustainable waste outcomes for the community and Council. | ESPC | New tender specification in line with long term plan of management. |
| | | | | | E1.3.1.3 | Procurement of a new waste contract. | ESPC | New contract established. |

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning

CSP Goal 14: Our community leaders enrich and empower us

CSP L1.1 - Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|------------------------------|----------------------------------|--------------------|---|---------------|---|
| L1.1.1 | Support and contribute to initiatives which fosters and recognises leadership within our community. | EDG, CS | Community, community groups. | Number of initiatives supported. | L1.1.1.1 | Continue Council's involvement with recognising community leadership. | All | Number of initiatives and programs implemented. |

CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.

CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|------------------------------|----------------------------------|--------------------|---|---------------|---|
| L1.2.1 | Employ quality engagement and communication tools and strategies, including Council's Community Engagement Strategy, which achieves increased community's participation in decision making. | EDG, CS | Community, community groups. | Number of initiatives supported. | L1.2.1.1 | Evolve community engagement tools and methods to achieve increased community participation. | All | Number of initiatives and programs implemented. |

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning

CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.

CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|-------------------------------|--|--------------------|--|---------------|--|
| L1.3.1 | Complete and adopt the Audit, Risk and Improvement Committee's (ARIC) Strategic Four Year Plan. | PRI | ARIC, OLG | ARIC's Strategic Plan complete. | L1.3.1.1 | The Audit, Risk and Improvement Committee commence review and analysis of the organisation. | PRI | Review completed. |
| L1.3.2 | Adopt the eight elements of good governance practices at the essence of operations and decision making. | PRI | Councillors, Council officers | Adoption of eight elements of good governance practices. | L1.3.2.1 | Adopt the eight elements of good governance and receive adequate training to deliver. | All | Good Governance principles adopted. Training delivered and attended by all. |
| L1.3.3 | Deliver communication and marketing strategies which achieve brand building and maximises engagement with our community. | EGP | Community | Number of initiatives supported. | L1.3.3.1 | Develop more inclusive communication outreach to increase engagement and communication with target groups. | All | Number of engagement and communication to outreach ratio. |
| L1.3.4 | Achieve organisational decision making which is strategic and not ad hoc. | PRI | Councillors, Council officers | | L1.3.4.1 | Continue to review, develop and adopt policies, strategies and plans which gives clear framework and leads to strategic decision making. | All | Number of policies reviewed and adopted. |

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning

CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.

CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|---|---------------|----------|--|--------------------|--|---------------|---|
| L1.3.5 | Achieve redundancy within our organisational structure, and provide effective pathways for our people by successfully becoming a learning organisation. | PRI | OLG | Reduction in safety incidents. | L1.3.5.1 | Deliver innovative workplace solutions which increase our attraction and retention of talent. | PRI All | Number of solutions developed and uptake. Attraction and retention rate against state average. |
| | | | | Implement WH&S systems and strategies. Resource the Annual Training Plan. | L1.3.5.2 | Resource the Annual Training Plan which facilitates the successful delivery of commitments made in the Delivery Plan and Operational Plan. | PRI | ATP resourced and delivered. |
| | | | | Deliver innovative workplace solutions. | L1.3.5.3 | Implement WH&S systems and strategies which achieve operational efficiencies and improves our safety culture. | PRI | WHS continuously updated and improved. |
| L1.3.6 | Complete a Service Delivery Review for the whole of organisation and deliver a full Service Delivery Review Program for rollout in Jul 2024. | All | OLG | Service Delivery Review Program finalised. | L1.3.6.1 | Establishment of specific functions and operations require a Service Delivery Review Program. | All | Service Delivery Review Program developed and actioned. |

L1: People, Risk & Improvement, Corporate Performance, and Strategic Planning


CSP Goal 15: Our community believes in the integrity of Council's decision

CSP L1.2 - Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.

CSP L1.3 - **Deliver successful strategies and operations which increase the community's confidence in the integrity and capability** of Coonamble Shire Council.

CSP L1.4 - Succeed in placing customers and the community at the heart of service delivery, and succeed in achieving a culture of continuous improvement.

| ACTION ITEM NO. | DELIVERY PROGRAM ACTIONS | FUNCTION AREA | PARTNERS | MEASURE | OP Action Item No. | 2022-23 Action | Function Area | Measure |
|-----------------|--|---------------|-----------|--|--------------------|--|---------------|--|
| L1.4.1 | Develop and adopt strategies including Customer Service Excellence which positively influences the way we think and do business. | CS | Community | Develop customer focused procedures including; Customer Service Policy; Complaints Handling; Customer Response System. | L1.4.1.1 | Develop customer focused procedures including; Customer Service Policy; Complaints Handling; Customer Response System so that our people and systems achieve closed loop/double loop learning. | CS | Relevant documentation and policies developed. |
| | | | | Deliver a long term solution to records management. | L1.4.1.2 | Deliver a long term solution to records management. | CS | Records Management system implemented. |

A background image of a field of sunflowers under a blue sky with some clouds. The sunflowers are in various stages of bloom, with some fully open and others as buds. The image is slightly darkened to make the white text stand out.

Operational Plan Budget 2022-23

Annexure B

COONAMBLE SHIRE OPERATIONAL PLAN BUDGET SUMMARY- 2022/23

| Operational Plan Budget Summary | Operational Expenditure | | | Operational Revenues | | | Budget Summary Total | | |
|---|-------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|----------------------|------------------|----------------|
| | Actual | Planned | Estimated | Actual | Planned | Estimated | 2020/21 | 2021/22 | 2022/23 |
| | 2020/21 | 2021/22 | 2022/23 | 2020/21 | 2021/22 | 2022/23 | | | |
| Functions of Council | | | | | | | | | |
| <i>Administration & Governance</i> | 7,561,278 | 7,725,506 | 5,715,698 | 11,043,786 | 9,980,435 | 8,778,208 | 3,482,508 | 2,254,929 | 3,062,510 |
| <i>Public Order & Safety</i> | 483,550 | 923,928 | 1,005,110 | 149,951 | 522,855 | 545,950 | (333,599) | (401,073) | (459,160) |
| <i>Health</i> | 223,192 | 277,457 | 345,204 | 16,709 | 13,550 | 13,110 | (206,483) | (263,907) | (332,094) |
| <i>Environment</i> | 915,692 | 1,097,146 | 1,161,880 | 513,221 | 486,477 | 484,443 | (402,471) | (610,669) | (677,437) |
| <i>Community Services & Education</i> | 103,564 | 591,482 | 532,476 | 65,300 | 71,539 | 71,540 | (38,264) | (519,943) | (460,936) |
| <i>Housing & Comm. Amenities</i> | 559,869 | 584,822 | 591,197 | 290,365 | 209,060 | 215,330 | (269,504) | (375,762) | (375,867) |
| <i>Water Supplies</i> | 1,331,632 | 1,992,828 | 1,966,939 | 1,700,095 | 2,138,456 | 2,189,290 | 368,463 | 145,628 | 222,351 |
| <i>Sewerage Services</i> | 1,125,472 | 1,096,996 | 1,108,793 | 1,034,031 | 1,029,734 | 1,136,250 | (91,441) | (67,262) | 27,457 |
| <i>Recreation & Culture</i> | 2,137,049 | 2,413,276 | 2,414,547 | 846,143 | 384,701 | 184,900 | (1,290,906) | (2,028,575) | (2,229,647) |
| <i>Mining, Manufacturing & Const.</i> | 1,743,841 | 2,104,895 | 2,114,325 | 2,423,809 | 2,808,140 | 2,625,550 | 679,968 | 703,245 | 511,225 |
| <i>Transport & Communication</i> | 7,563,625 | 10,751,446 | 10,985,571 | 8,461,577 | 12,074,992 | 12,946,828 | 897,952 | 1,323,546 | 1,961,257 |
| <i>Economic Services</i> | 680,816 | 1,262,745 | 1,413,174 | 949,455 | 885,329 | 268,685 | 268,639 | (377,416) | (1,144,489) |
| All Funds Operating Totals | 24,429,580 | 30,822,527 | 29,354,914 | 27,494,442 | 30,605,268 | 29,460,084 | 3,064,862 | (217,259) | 105,170 |

Budget Summary

| | | |
|---|------------------|------------------|
| Operating Result | (217,259) | 105,170 |
| Add Back Non Cash Items: | | |
| Depreciation | 6,717,765 | 6,627,589 |
| Provision for Bad and Doubtful Debts | | |
| Amount Available for Non Operating Items | 6,500,506 | 6,732,759 |

Non Operating Result (By Fund and Type)

| | | |
|---|------------------|------------------|
| General Fund | | |
| Non Operating Income | 18,853,812 | 24,994,541 |
| Loan Repayment | 49,819 | 51,400 |
| Capital Expenditure | 25,114,674 | 31,310,084 |
| General Fund Total | 6,310,681 | 6,366,943 |
| Water Fund | | |
| Non Operating Income | 2,162,932 | 981,354 |
| Loan Repayments | 0 | 0 |
| Capital Expenditure | 2,308,560 | 1,203,705 |
| Water Fund Total | 145,628 | 222,351 |
| Sewerage Fund | | |
| Non Operating Income | 1,107,179 | 1,597,543 |
| Loan Repayments | 0 | 0 |
| Capital Expenditure | 1,039,917 | 1,400,000 |
| Sewerage Fund Total | (67,262) | (197,543) |
| Total Non Operating Expenditure | 6,389,047 | 6,391,751 |
| Position after Non Operating Expenditure | 111,459 | 341,008 |

| EXPENDITURE | | | | | | INCOME | | | | | |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
| ADMINISTRATION | | | | | | | | | | | |
| General Purpose Revenues | | | | | | General Purpose Revenues | | | | | |
| | | | | | | Ordinary Rates - Farmland | 3,942,363 | 3,942,363 | 4,003,854 | 4,206,540 | 4,311,700 |
| | | | | | | Ordinary Rates - Residential | 623,405 | 623,405 | 638,512 | 670,830 | 687,600 |
| | | | | | | Ordinary Rates - Business | 192,548 | 192,548 | 195,868 | 205,770 | 210,910 |
| | | | | | | Ordinary Rates - Small Rural Holdings | 152,730 | 152,730 | 155,780 | 163,660 | 167,750 |
| | | | | | | Ordinary Rates - Rural Residential | 75,232 | 75,232 | 77,254 | 81,150 | 83,170 |
| | | | | | | Ordinary Rates - Villages | 58,560 | 58,560 | 60,760 | 63,820 | 65,410 |
| | | | | | | Pensioner Rates Abandoned | (43,965) | (64,505) | (65,790) | (69,700) | (71,700) |
| | | | | | | Extra Charges on Ordinary Rates | 24,600 | 24,600 | 24,800 | 26,200 | 26,900 |
| | | | | | | Grants Op (State)-Pens Rates Subsidy | 23,741 | 36,269 | 36,990 | 39,100 | 40,200 |
| | | | | | | Financial Assistance Grant - General Component | 2,853,390 | 1,588,530 | 3,082,890 | 3,201,140 | 3,261,960 |
| General Purpose Revenues Total | 0 | 0 | 0 | 0 | 0 | General Purpose Revenues Total | 7,902,604 | 6,629,732 | 8,210,918 | 8,588,510 | 8,783,900 |
| Governance | | | | | | Civic Activities | | | | | |
| Civic Activities | | | | | | Other Grants - Australia Day Grant | 0 | 24,000 | 0 | 0 | 0 |
| Other Civic Expenses - Australia Day | 11,000 | 35,000 | 11,000 | 11,570 | 11,860 | | | | | | |
| Other Civic Expenses - Christmas Carnival | 17,000 | 17,000 | 17,000 | 17,870 | 18,320 | | | | | | |
| Other Civic Expenses - Anzac Day | 3,000 | 3,000 | 3,000 | 3,160 | 3,240 | | | | | | |
| Other Civic Expenses - Flags and Banners | 2,000 | 2,000 | 2,000 | 2,110 | 2,170 | | | | | | |
| Contributions and Donations | 0 | 0 | 0 | 0 | 0 | | | | | | |
| - Mayoral Donation Allocation | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | | |
| - Sponsorship - Coonamble Show Society | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | | |
| - Sponsorship - Fishers Ghost | 3,500 | 3,000 | 3,000 | 3,500 | 3,500 | | | | | | |
| - Sponsorship - Coonamble Rodeo Assoc. | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | | | | | | |
| - Coonamble CWA Rates | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | | | | | | |
| -Sponsorship - Coonamble Greyhounds | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | | | | | | |
| -Sponsorship - Coonamble Challenge | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | | | | | | |
| -Pre-approved minor donations | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | | | | | | |
| - Unallocated Donations | 41,900 | 42,400 | 42,400 | 41,900 | 41,900 | | | | | | |
| Councillors & Governance | | | | | | Mayor Lease Back Vehicle Income | 2,490 | 2,490 | 0 | 0 | 0 |
| Councillors Training Expenses | 17,405 | 17,405 | 13,500 | 14,190 | 14,550 | | | | | | |
| Governance - Other - Webcasting | 2,000 | 2,000 | 2,040 | 2,160 | 2,220 | | | | | | |
| Election Expenses | 38,900 | 38,900 | 0 | 0 | 40,000 | | | | | | |
| Mayoral Fees | 21,280 | 21,280 | 21,920 | 23,040 | 23,620 | | | | | | |
| Mayoral Travel & Subsistence Exps | 1,000 | 1,000 | 1,000 | 1,060 | 1,090 | | | | | | |
| Councillors Fees | 100,930 | 100,930 | 103,950 | 109,220 | 111,960 | | | | | | |
| Cnclrs Travel & Subsistence Exps | 7,000 | 7,000 | 8,000 | 8,410 | 8,630 | | | | | | |
| Delegates Expenses - GST | 14,000 | 14,000 | 14,280 | 15,010 | 15,390 | | | | | | |
| Delegates Expenses - NO GST | 2,410 | 2,410 | 2,460 | 2,600 | 2,670 | | | | | | |
| Subscriptions & Membership Exps | 24,190 | 25,220 | 25,720 | 27,030 | 27,710 | | | | | | |
| Governance Total = | 337,115 | 362,145 | 300,870 | 312,430 | 358,430 | Governance Total = | 2,490 | 26,490 | 0 | 0 | 0 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ADMINISTRATION | | | | | | | | | | | |
| Corporate Services Support | | | | | | Corporate Services Support | | | | | |
| Corp Services Salaries & Allowances | 1,897,780 | 1,867,780 | 2,207,715 | 2,496,870 | 2,559,300 | Certificates - Sec 603 | 7,500 | 7,500 | 7,650 | 8,050 | 8,260 |
| Misc Costs - Corporate Support Staff - Housing | 37,780 | 37,780 | 34,840 | 36,620 | 37,540 | Sundry Sales & Services | 5,000 | 5,000 | 5,100 | 5,370 | 5,510 |
| Staff Travelling Expenses | 25,000 | 25,000 | 25,000 | 26,280 | 26,940 | Insurance Claim Recoveries | 0 | 16,035 | 0 | 0 | 0 |
| Staff Development - Other | 52,500 | 52,500 | 35,000 | 36,780 | 37,700 | Legal Costs Recovered | 50,000 | 70,000 | 51,400 | 54,010 | 55,370 |
| Bank Fees & Charges | 17,840 | 17,840 | 19,330 | 20,320 | 20,830 | | | | | | |
| Administration Legal Expenses | 90,000 | 110,000 | 84,000 | 88,260 | 90,470 | | | | | | |
| Legal Expenses - Code of Conduct | 60,000 | 60,000 | 60,000 | 63,040 | 64,620 | | | | | | |
| Admin Telephone & Comms Charges | 22,000 | 22,000 | 22,440 | 23,590 | 24,180 | | | | | | |
| Administration - Rates & Charges | 5,500 | 5,500 | 6,550 | 6,890 | 7,070 | | | | | | |
| Misc. Administration Expenses GST | 31,200 | 30,475 | 31,080 | 32,660 | 33,480 | | | | | | |
| Advertising Expenses | 24,240 | 24,240 | 18,360 | 19,300 | 19,790 | | | | | | |
| Printing & Stationery | 34,760 | 34,760 | 36,490 | 38,350 | 39,310 | | | | | | |
| Postage Charges | 22,500 | 22,500 | 22,690 | 23,850 | 24,450 | | | | | | |
| Admin Subscriptions & Membership | 20,000 | 20,000 | 31,100 | 32,680 | 33,500 | | | | | | |
| Valuation Fees | 21,460 | 22,185 | 22,630 | 23,780 | 24,380 | | | | | | |
| | | | | | | | | | | | |
| Corporate Services Support - continued | | | | | | Corporate Services Support - continued | | | | | |
| External Audit Fees | 62,220 | 62,220 | 63,460 | 66,680 | 68,350 | | | | | | |
| Internal Audit Costs | 50,000 | 50,000 | 81,000 | 85,110 | 87,240 | | | | | | |
| Other Admin - Contract Services | 20,000 | 50,000 | 30,000 | 15,200 | 15,400 | | | | | | |
| Crown Lands - Develop P.O.M | 0 | 59,511 | 59,511 | 0 | 0 | Tfr Reserve - Unspent Grant Funds | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | |
| Insurance | | | | | | Insurance | | | | | |
| Administration Insurance Premiums | 221,950 | 221,950 | 254,000 | 266,860 | 273,540 | Administration Sundry Income | 55,700 | 55,700 | 42,400 | 57,100 | 43,460 |
| | | | | | | | | | | | |
| Administration Buildings & Grounds | | | | | | Administration Buildings & Grounds | | | | | |
| Council Offices Insurances | 27,740 | 28,660 | 32,390 | 34,030 | 34,890 | | | | | | |
| Council Offices Electricity | 38,700 | 37,780 | 31,145 | 32,730 | 33,550 | | | | | | |
| Council Offices Repairs & Mntce | 64,500 | 64,500 | 64,190 | 59,760 | 61,260 | | | | | | |
| | | | | | | | | | | | |
| Information Technology | | | | | | Information Technology | | | | | |
| IT - Office Equipment Maintenance | 29,890 | 29,890 | 30,890 | 32,470 | 33,290 | | | | | | |
| IT - Cyber security | 0 | 0 | 20,000 | 20,500 | 21,020 | | | | | | |
| IT - Contract Services | 2,700 | 2,700 | 2,700 | 2,840 | 2,920 | | | | | | |
| IT - Software Licences & Renewals | 84,000 | 84,000 | 111,000 | 116,630 | 119,550 | | | | | | |
| IT - Wireless Hotspot Expenses | 800 | 800 | 800 | 850 | 880 | | | | | | |
| IT - Website Expenses | 16,900 | 16,900 | 0 | 0 | 0 | | | | | | |
| | | | | | | | | | | | |
| Asset Management | | | | | | Asset Management | | | | | |
| Asset Management Salaries | 269,930 | 204,930 | 456,096 | 615,280 | 630,670 | | | | | | |
| Asset - Subs & Membership | 7,500 | 7,500 | 7,500 | 7,890 | 8,090 | | | | | | |
| Asset Management Improvement Program | 0 | 80,858 | 70,000 | 50,000 | 50,000 | | | | | | |
| Asset - Misc Expenses | 10,000 | 10,000 | 10,000 | 10,510 | 10,780 | | | | | | |
| | | | | | | | | | | | |
| Interest | | | | | | Interest | | | | | |
| Interest Expenses | 8,475 | 8,475 | 6,900 | 6,335 | 5,130 | Interest on Investments | 81,270 | 81,270 | 203,000 | 213,290 | 218,630 |
| Interest on Overdraft | 500 | 500 | 510 | 500 | 500 | | | | | | |
| | | | | | | | | | | | |
| Corporate Support Total = | 3,278,365 | 3,373,734 | 3,989,317 | 4,393,445 | 4,500,620 | Corporate Support Total = | 199,470 | 235,505 | 309,550 | 337,820 | 331,230 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ADMINISTRATION | | | | | | | | | | | |
| Engineering Technical Support | | | | | | Engineering Technical Support | | | | | |
| Engineering Staff Salaries | 596,428 | 468,071 | 686,035 | 784,820 | 804,450 | | | | | | |
| Engineering Housing Subsidy | 26,200 | 26,200 | 31,200 | 37,910 | 38,860 | | | | | | |
| Engineering Staff Travel Expenses | 51,920 | 51,920 | 52,960 | 55,650 | 57,050 | | | | | | |
| Eng Supervision Telephone Expenses | 3,600 | 3,600 | 3,670 | 3,870 | 3,970 | | | | | | |
| Engineering Printing & Stationery | 12,500 | 12,500 | 12,750 | 13,400 | 13,740 | | | | | | |
| Engineering Office Sundry Expenses | 5,000 | 5,000 | 5,100 | 5,370 | 5,510 | | | | | | |
| Engineering Equipment Mntce | 10,000 | 10,000 | 10,200 | 10,730 | 11,000 | | | | | | |
| Engineering Subs & Memberships | 37,000 | 37,000 | 37,740 | 39,660 | 40,660 | | | | | | |
| Engineering - Contract Services | 35,000 | 259,762 | 139,960 | 42,050 | 43,110 | Grant Funds - Flood Damage Funding | 0 | 102,762 | 104,810 | 0 | 0 |
| Software Licences & Renewals | 15,000 | 15,000 | 15,300 | 16,090 | 16,500 | | | | | | |
| GIS General Expenses | 10,000 | 10,000 | 10,000 | 10,510 | 10,780 | | | | | | |
| Stores & Depot Operations | | | | | | Stores & Depot Operations | | | | | |
| Storekeeper Salaries and Wages | 214,000 | 214,000 | 214,075 | 224,920 | 230,550 | Sale of Surplus Materials | 7,500 | 7,500 | 7,650 | 8,050 | 8,260 |
| Depot Insurances | 10,250 | 10,371 | 11,800 | 12,410 | 12,730 | | | | | | |
| Depot Electricity Charges | 12,500 | 12,379 | 10,095 | 10,610 | 10,880 | | | | | | |
| Depot Telephone & Comms Charges | 4,000 | 4,000 | 2,835 | 2,990 | 3,070 | | | | | | |
| Depot Rates & User Charges | 4,965 | 4,965 | 4,560 | 4,800 | 4,920 | | | | | | |
| Depot Sundry Expenses | 14,500 | 14,500 | 14,500 | 15,250 | 15,640 | | | | | | |
| Depot Operating Expenses | 35,000 | 35,000 | 27,500 | 28,900 | 29,630 | | | | | | |
| Depot Maintenance Expenses | 29,000 | 29,000 | 43,455 | 45,670 | 46,820 | | | | | | |
| Depot Cleaning Expenses | 10,000 | 10,000 | 10,000 | 10,510 | 10,780 | | | | | | |
| Depot Stores Unaccounted for | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | | | | | | |
| Engineering & Works Total = | 1,138,863 | 1,235,268 | 1,345,735 | 1,378,120 | 1,412,650 | Engineering & Works Total = | 7,500 | 110,262 | 112,460 | 8,050 | 8,260 |
| Clearing Accounts | | | | | | Workforce Operations | | | | | |
| Workforce Operations | | | | | | Contributions to Leave Entitlements | 0 | 13,556 | 0 | 0 | 0 |
| Corp Services Leave Entitlements | 1,176,834 | 1,176,834 | 1,137,518 | 1,195,110 | 1,224,990 | Grants Operating - Staff Traineeship | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Corp Services Public Holidays | 272,565 | 272,565 | 283,121 | 297,460 | 304,900 | Contributions to Functions | 0 | 0 | 100 | 100 | 100 |
| COVID-19 Leave Provisions | 0 | 0 | 15,000 | 15,000 | 15,000 | | | | | | |
| Other Miscellaneous Staff Exps | 118,765 | 118,765 | 129,677 | 136,250 | 139,660 | | | | | | |
| Employee Superannuation | 824,870 | 824,870 | 830,021 | 872,050 | 893,860 | | | | | | |
| Fringe Benefits Tax | 25,000 | 25,000 | 25,000 | 26,280 | 26,940 | | | | | | |
| Staff Training & Development - GST | 218,000 | 218,000 | 220,000 | 231,140 | 236,920 | Employee Vehicle - Lease Back Income | 25,550 | 25,550 | 23,230 | 24,420 | 25,040 |
| Staff Recruitment Expenses | 72,500 | 72,500 | 157,500 | 155,360 | 154,250 | Sundry Income - Jury Service | 750 | 750 | 750 | 750 | 750 |
| General Safety Expenses | 50,000 | 50,000 | 39,250 | 15,750 | 11,150 | | | | | | |
| Workers Compensation Insurance | 442,580 | 442,580 | 366,620 | 385,190 | 394,820 | | | | | | |
| Extra Clerical Assistance | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | | |
| Advertising - HR | 40,000 | 40,000 | 70,000 | 73,550 | 75,390 | | | | | | |
| Printing and Stationery - HR | 7,500 | 7,500 | 4,500 | 4,740 | 4,860 | | | | | | |
| Subscriptions and Memberships - HR | 7,500 | 12,500 | 12,500 | 13,150 | 13,480 | | | | | | |
| Salaries & Allowances NEI | 341,939 | 341,939 | 413,482 | 434,420 | 445,290 | | | | | | |
| WHS Other Expenses | 172,510 | 172,510 | 170,285 | 178,920 | 183,400 | | | | | | |
| Organisational Change Costs | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | | | | | | |
| Less - Contributions from Works | | | | | | | | | | | |
| Oncost Recoveries | (3,553,936) | (3,553,936) | (3,625,010) | (3,808,600) | (3,903,900) | | | | | | |
| Training Contributions | (48,180) | (48,180) | (49,140) | (53,150) | (55,060) | | | | | | |
| Employment Overheads Total = | 223,447 | 228,447 | 255,324 | 227,620 | 220,950 | Employment Overheads Total = | 32,300 | 45,856 | 30,080 | 31,270 | 31,890 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|-------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ADMINISTRATION | | | | | | | | | | | |
| Plant Operations | | | | | | Plant Operations | | | | | |
| Plant Running Expenses | 1,436,200 | 1,436,200 | 1,704,527 | 1,790,830 | 1,835,610 | Diesel Fuel Rebate Tax Credits | 100,000 | 100,000 | 102,000 | 107,170 | 109,850 |
| Plant Hire Income Charged to Works | (2,812,590) | (2,812,590) | (2,971,042) | (3,121,460) | (3,199,500) | Sundry Plant Income | 10,000 | 10,000 | 10,200 | 10,730 | 11,000 |
| Small Plant & Tools Expenses | 21,500 | 21,500 | 21,930 | 23,050 | 23,630 | | | | | | |
| | | | | | | | | | | | |
| Workshop Operations | | | | | | | | | | | |
| Workshop Salaries and Wages | 22,500 | 22,500 | 23,325 | 24,600 | 25,300 | | | | | | |
| Workshop Other Expenses | 20,000 | 20,000 | 20,000 | 15,400 | 15,800 | | | | | | |
| | | | | | | Private Works Sundry Income | 3,000 | 10,000 | 3,000 | 3,000 | 3,000 |
| Plant Running Expenses Total = | (1,312,390) | (1,312,390) | (1,201,260) | (1,267,580) | (1,299,160) | Plant Running Expenses Total | 113,000 | 120,000 | 115,200 | 120,900 | 123,850 |
| Administration - Depreciation | | | | | | | | | | | |
| Depn - Admin Vehicles | 34,095 | 34,095 | 34,095 | 34,095 | 34,095 | | | | | | |
| Depn - Admin Office Equipment | 47,239 | 47,239 | 47,239 | 47,239 | 47,239 | | | | | | |
| Depn - Admin Buildings Specialised | 22,890 | 22,890 | 22,890 | 22,890 | 22,890 | | | | | | |
| Depn - Admin Buildings Non -Specialised | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Depn - Engineering Vehicles | 877,269 | 877,269 | 877,269 | 877,269 | 877,269 | | | | | | |
| Depn - Depot Buildings | 43,031 | 43,031 | 43,031 | 43,031 | 43,031 | | | | | | |
| Depn - Depot Other Structures | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | | | | | | |
| Administration - Depreciation Total | 1,025,712 | 1,025,712 | 1,025,712 | 1,025,712 | 1,025,712 | | | | | | |
| | | | | | | | | | | | |
| ADMINISTRATION TOTAL | 4,691,112 | 4,912,916 | 5,715,698 | 6,069,747 | 6,219,202 | ADMINISTRATION TOTAL | 8,257,364 | 7,167,845 | 8,778,208 | 9,086,550 | 9,279,130 |

| EXPENDITURE | Original | | | | | INCOME | Original | | | | |
|---|----------------|----------------|------------------|------------------|------------------|--|----------------|----------------|----------------|----------------|----------------|
| | Estimate | Planned | Estimated | Estimated | Estimated | | Estimate | Planned | Estimated | Estimated | Estimated |
| | 2021/22 | 2021/22 | 2022/23 | 2023/24 | 2024/2025 | | 2021/22 | 2021/22 | 2022/23 | 2023/24 | 2024/2025 |
| PUBLIC ORDER & SAFETY | | | | | | | | | | | |
| Fire Services | | | | | | Fire Services | | | | | |
| Cont. to Fire Board | 24,030 | 24,030 | 22,440 | 23,350 | 23,820 | | | | | | |
| Rural Fire Services | | | | | | | | | | | |
| Coonamble Shire Contributions (Zone) | 126,665 | 126,665 | 138,130 | 145,130 | 148,760 | | | | | | |
| Other Member Contributions | 401,105 | 401,105 | 435,440 | 457,490 | 468,930 | Other Revenue - Member Contributions | 401,105 | 401,105 | 435,440 | 457,490 | 468,930 |
| RFS Non Reimbursables | 41,000 | 25,000 | 27,710 | 41,000 | 41,000 | Private Works Income Hazard Reduction | 41,000 | 90,500 | 92,310 | 96,050 | 97,980 |
| Private Works Hazard Reduction | 25,000 | 90,500 | 92,310 | 96,050 | 97,980 | | | | | | |
| Fire Protection Total = | 617,800 | 667,300 | 716,030 | 763,020 | 780,490 | Fire Protection Total = | 442,105 | 491,605 | 527,750 | 553,540 | 566,910 |
| Emergency Services | | | | | | Emergency Services | | | | | |
| Contributions to Emergency Services | 8,350 | 5,800 | 6,285 | 6,550 | 6,690 | | | | | | |
| SES Operating Expenses | 7,500 | 10,050 | 15,000 | 15,610 | 15,930 | | | | | | |
| SES Building Exp | 0 | 0 | 10,645 | 10,860 | 11,080 | | | | | | |
| Emergency Services Total = | 15,850 | 15,850 | 31,930 | 33,020 | 33,700 | Emergency Services Total = | 0 | 0 | 0 | 0 | 0 |
| Animal Control Services | | | | | | Animal Control Services | | | | | |
| Animal Control Ranger Salaries | 98,140 | 98,140 | 71,390 | 78,090 | 80,050 | Animal Regulatory Fees & Fines | 26,000 | 26,000 | 15,700 | 16,310 | 16,620 |
| Animal Control Telephone Expenses | 1,020 | 1,020 | 1,255 | 1,320 | 1,350 | Impounding Fees & Charges | 5,000 | 5,000 | 2,000 | 2,080 | 2,120 |
| Other Animal General Expenses | 7,570 | 7,570 | 23,315 | 24,270 | 24,760 | Animal Control - Sundry Sales | 250 | 250 | 500 | 520 | 530 |
| Impounding & Pound Expenses | 60,000 | 60,000 | 60,000 | 63,040 | 64,620 | | | | | | |
| Desexing program | 0 | 0 | 10,000 | 10,510 | 10,780 | | | | | | |
| Animal Welfare Program | 0 | 0 | 6,500 | 6,840 | 7,020 | | | | | | |
| Animal Control Total = | 166,730 | 166,730 | 172,460 | 184,070 | 188,580 | Animal Control Total = | 31,250 | 31,250 | 18,200 | 18,910 | 19,270 |
| Other Public Order & Safety | | | | | | | | | | | |
| Security Cameras Insurance | 1,120 | 1,202 | 1,320 | 1,380 | 1,410 | | | | | | |
| Security Camera Electricity Charges | 1,580 | 1,580 | 1,580 | 1,660 | 1,700 | | | | | | |
| Security Cameras Repairs & Mntce | 7,500 | 7,500 | 8,000 | 8,330 | 8,500 | | | | | | |
| Other Public Order & Safety | 10,200 | 10,282 | 10,900 | 11,370 | 11,610 | Other Public Order & Safety | 0 | 0 | 0 | 0 | 0 |
| Public Order & Safety - Depreciation | | | | | | | | | | | |
| Depn - Plant & Equipment | 2,047 | 2,047 | 2,090 | 2,047 | 2,047 | | | | | | |
| Depn - Buildings Specialised | 61,719 | 61,719 | 71,700 | 61,719 | 61,719 | | | | | | |
| Public Order & Safety - Depreciation | 63,766 | 63,766 | 73,790 | 63,766 | 63,766 | | | | | | |
| PUBLIC ORDER & SAFETY TOTAL | 874,346 | 923,928 | 1,005,110 | 1,055,246 | 1,078,146 | PUBLIC ORDER & SAFETY TOTAL | 473,355 | 522,855 | 545,950 | 572,450 | 586,180 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| HEALTH SERVICES | | | | | | | | | | | |
| Health Administration | | | | | | Health Administration | | | | | |
| Health Salaries & Allowances | 242,120 | 83,120 | 145,975 | 275,800 | 282,700 | Health Licences & Inspection Fees | 3,510 | 3,510 | 3,070 | 3,230 | 3,320 |
| Housing Subsidy - Health | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 | | | | | | |
| Health Staff Travelling Expenses | 20,000 | 10,000 | 10,200 | 10,600 | 10,810 | | | | | | |
| Health Sundry Expenses | 10,000 | 10,000 | 10,200 | 10,730 | 11,000 | | | | | | |
| Health Services Contract Staff | 30,000 | 130,000 | 132,600 | 39,320 | 40,310 | | | | | | |
| Admin. & Inspection Total | 312,520 | 243,520 | 309,375 | 346,850 | 355,220 | Admin. & Inspection Total | 3,510 | 3,510 | 3,070 | 3,230 | 3,320 |
| Medical & Health Services | | | | | | Medical & Health Services | | | | | |
| Medical Housing - Insurance Premium | 6,430 | 6,648 | 7,520 | 7,910 | 8,110 | Health Services Rentals | 10,040 | 10,040 | 10,040 | 22,640 | 23,210 |
| Medical Housing - Rates & Charges | 3,800 | 3,800 | 4,180 | 4,400 | 4,510 | | | | | | |
| Medical Housing - Repairs & Mntce | 16,000 | 16,000 | 16,640 | 17,490 | 17,930 | | | | | | |
| Depreciation Dr Housing | 7,489 | 7,489 | 7,489 | 7,489 | 7,489 | | | | | | |
| Total Medical & Health Services | 33,719 | 33,937 | 35,829 | 37,289 | 38,039 | Total Medical & Health Services | 10,040 | 10,040 | 10,040 | 22,640 | 23,210 |
| HEALTH TOTAL | 346,239 | 277,457 | 345,204 | 384,139 | 393,259 | HEALTH TOTAL | 13,550 | 13,550 | 13,110 | 25,870 | 26,530 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|--------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| COMMUNITY SERVICES & EDUCATION | | | | | | | | | | | |
| Education | | | | | | Education | | | | | |
| Contributions- Coonamble Scholarship | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | | | | | | |
| Education Total | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | Education Total | 0 | 0 | 0 | 0 | 0 |
| Aged & Disabled | | | | | | Aged & Disabled | | | | | |
| General Expenses - Aged & Disabled | 12,000 | 12,000 | 12,000 | 16,400 | 16,900 | | | | | | |
| Aged & Disabled Total | 12,000 | 12,000 | 12,000 | 16,400 | 16,900 | Aged & Disabled Total | 0 | 0 | 0 | 0 | 0 |
| Children & Youth Services | | | | | | Children & Youth Services | | | | | |
| Salaries and Wages - Youth Services | 86,610 | 86,610 | 85,500 | 89,390 | 91,620 | Sundry Income - Youth Services | 1,000 | 1,000 | 1,000 | 1,040 | 1,060 |
| Youth Centre Insurance | 3,710 | 3,710 | 3,780 | 3,960 | 4,050 | Grants - Youth Services | 2,000 | 2,000 | 2,000 | 2,080 | 2,120 |
| Youth Services Telephone Expenses | 500 | 500 | 510 | 530 | 540 | | | | | | |
| Rates Charges Gulargambone Youth Centre | 1,710 | 1,710 | 1,740 | 1,820 | 1,860 | | | | | | |
| General Expenses - Youth Programs | 58,000 | 58,000 | 23,000 | 24,150 | 24,750 | | | | | | |
| Youth Service - General Expenses | 15,000 | 15,000 | 10,000 | 10,500 | 10,760 | | | | | | |
| Repairs & Mntce - Gular Youth Centre | 10,000 | 10,000 | 10,200 | 10,710 | 10,970 | | | | | | |
| Cleaning - Gular Youth Centre | 8,000 | 8,000 | 8,160 | 8,560 | 8,770 | | | | | | |
| Grant Expenditure - TARP Youth Services | 0 | 58,000 | 58,000 | 0 | 0 | Grants - Tarp Program | 0 | 58,000 | 58,000 | 0 | 0 |
| Grant Funded Program - Youth Council | 0 | 55,000 | 40,000 | 0 | 0 | Grants - Youth Council | 0 | 10,540 | 10,540 | 0 | 0 |
| Children & Youth Services Total | 183,530 | 296,530 | 240,890 | 149,620 | 153,320 | Children & Youth Services Total | 3,000 | 71,540 | 71,540 | 3,120 | 3,180 |
| Other Community Services | | | | | | Other Community Services | | | | | |
| Community Services - Contract Services | 20,000 | 50,000 | 20,000 | 20,000 | 20,000 | | | | | | |
| Community Services - Wages | 242,091 | 212,091 | 238,725 | 362,430 | 369,670 | | | | | | |
| Other Community Services Total | 262,091 | 262,091 | 258,725 | 382,430 | 389,670 | Other Community Services Total | 0 | 0 | 0 | 0 | 0 |
| Community Services - Depreciation | | | | | | Community Services - Depreciation | | | | | |
| Depn - Buildings Specialised | 17,861 | 17,861 | 17,861 | 17,861 | 17,861 | | | | | | |
| Community Services - Depreciation | 17,861 | 17,861 | 17,861 | 17,861 | 17,861 | Community Services - Depreciation | 0 | 0 | 0 | 0 | 0 |
| COMMUNITY & EDUCATION SERVICES TOTAL | 478,482 | 591,482 | 532,476 | 569,311 | 580,751 | COMMUNITY & EDUCATION SERVICES TOTAL | 3,000 | 71,540 | 71,540 | 3,120 | 3,180 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ENVIRONMENT | | | | | | | | | | | |
| Noxious Plants & Animals | | | | | | Noxious Plants & Animals | | | | | |
| Contributions and Donations - CMCC | 113,500 | 113,500 | 120,740 | 126,860 | 130,040 | | | | | | |
| Noxious Plants - Control Expenses | 0 | 0 | 6,420 | 6,760 | 6,930 | | | | | | |
| Pest Control Expenses | 7,830 | 7,830 | 7,830 | 8,240 | 8,450 | | | | | | |
| Admin. & Inspection Total | 121,330 | 121,330 | 134,990 | 141,860 | 145,420 | Admin. & Inspection Total | 0 | 0 | 0 | 0 | 0 |
| Other Environmental Services | | | | | | Other Environmental Services | | | | | |
| Environmental - Other Expenses | 5,200 | 5,200 | 3,450 | 3,630 | 3,730 | Other Revenues - Env Services GST | 0 | 1,720 | 0 | 0 | 0 |
| Subs & Membership- Environ Services | 3,565 | 3,565 | 4,480 | 4,670 | 4,770 | | | | | | |
| Flood Mitigation | | | | | | FLOOD MITIGATION | | | | | |
| Levee Banks Maintenance Expenses | 15,000 | 15,000 | 15,300 | 16,090 | 16,500 | | | | | | |
| Flood Mitigation - Contract Services | 5,000 | 11,357 | 5,000 | 5,000 | 5,000 | Flood Risk Management Studies | 0 | 0 | 0 | 0 | 0 |
| Other Environmental Protection Total | 28,765 | 35,122 | 28,230 | 29,390 | 30,000 | Environmental Protection Total = | 0 | 1,720 | 0 | 0 | 0 |
| Solid Waste Management - Collection | | | | | | SOLID WASTE MANAGEMENT | | | | | |
| Contractors Solid Waste Collections | 129,945 | 129,945 | 133,745 | 139,130 | 141,910 | Domestic Waste Annual Charges | 479,377 | 479,377 | 478,603 | 478,600 | 488,170 |
| Bulk Waste - Kerbside Collection | 60,000 | 60,000 | 60,000 | 62,420 | 63,660 | DWM Extra Charges | 5,985 | 5,985 | 6,460 | 6,580 | 6,640 |
| | | | | | | Less: Pension Write Off | (23,740) | (1,899) | (1,930) | (1,950) | (1,960) |
| | | | | | | Pensioner Subsidy | 13,180 | 1,044 | 1,060 | 1,080 | 1,090 |
| Solid Waste Management - Disposal | | | | | | Solid Waste Management - Disposal | | | | | |
| Waste Facility (Tip) Insurance | 1,790 | 7,300 | 8,250 | 8,550 | 8,710 | | | | | | |
| Electricity - Waste Depot | 1,500 | 1,500 | 1,125 | 1,160 | 1,180 | | | | | | |
| Telephone & Comms - Waste Depot | 600 | 600 | 600 | 700 | 800 | | | | | | |
| Waste Depots - Rates & Charges | 410 | 410 | 465 | 500 | 600 | | | | | | |
| General Expenses - Waste Disposal | 25,000 | 25,000 | 92,685 | 56,800 | 38,300 | | | | | | |
| Contractors - Waste Depot Operations | 177,870 | 172,360 | 175,805 | 182,500 | 185,900 | | | | | | |
| Waste Buildings Maintenance | 5,000 | 5,000 | 10,000 | 10,510 | 10,780 | | | | | | |
| Clean up of Old Tip Facility - Coonamble | 75,000 | 75,000 | 60,000 | 40,000 | 40,000 | | | | | | |
| Garbage Disposal Total = | 477,115 | 477,115 | 542,675 | 502,270 | 491,840 | Garbage Disposal Total = | 474,802 | 484,507 | 484,193 | 484,310 | 493,940 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ENVIRONMENT | | | | | | | | | | | |
| Street Cleaning | | | | | | Street Cleaning | | | | | |
| General Expenses - Street Cleaning | 271,050 | 271,050 | 263,240 | 276,580 | 283,500 | | | | | | |
| Street Cleaning Total = | 271,050 | 271,050 | 263,240 | 276,580 | 283,500 | Street Cleaning Total = | 0 | 0 | 0 | 0 | 0 |
| STORMWATER / URBAN DRAINAGE | | | | | | STORMWATER / URBAN DRAINAGE | | | | | |
| Stormwater Management | | | | | | Stormwater Management | | | | | |
| Stormwater Drainage Maintenance | 10,000 | 10,000 | 10,200 | 10,730 | 11,000 | Drainage Diagram Fees - GST Free | 250 | 250 | 250 | 250 | 250 |
| Depreciation - Urban Drainage | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Stormwater/Urban Drainage Total = | 10,000 | 10,000 | 10,200 | 10,730 | 11,000 | Stormwater/Urban Drainage Total = | 250 | 250 | 250 | 250 | 250 |
| Environmental Services Depreciation | | | | | | | | | | | |
| Depn - Buildings Specialised | 5,360 | 5,360 | 5,360 | 5,360 | 5,360 | | | | | | |
| Depn - Other Structures | 7,462 | 19,134 | 19,150 | 7,462 | 7,462 | | | | | | |
| Depn - Storm Water Drainage | 158,035 | 158,035 | 158,035 | 158,035 | 158,035 | | | | | | |
| Environmental Depreciation Total = | 170,857 | 182,529 | 182,545 | 170,857 | 170,857 | Environmental Depreciation Total = | 0 | 0 | 0 | 0 | 0 |
| EVNVIRONMET TOTAL | 1,079,117 | 1,097,146 | 1,161,880 | 1,131,687 | 1,132,617 | EVNVIRONMET TOTAL | 475,052 | 486,477 | 484,443 | 484,560 | 494,190 |

| EXPENDITURE | | | | | | INCOME | | | | | |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
| HOUSING & COMMUNITY SERVICES | | | | | | | | | | | |
| Council Housing | | | | | | Council Housing | | | | | |
| Council Housing Insurance | 10,100 | 10,387 | 11,737 | 12,350 | 12,660 | Council Housing Rental Income | 45,240 | 45,240 | 45,240 | 45,240 | 45,240 |
| Council Housing Rates & Charges | 23,890 | 23,890 | 26,280 | 27,620 | 28,320 | | | | | | |
| Council Housing Maintenance Expenses | 45,000 | 45,000 | 46,800 | 49,200 | 50,500 | | | | | | |
| Council Housing Total = | 78,990 | 79,277 | 84,817 | 89,170 | 91,480 | Council Housing Total = | 45,240 | 45,240 | 45,240 | 45,240 | 45,240 |
| Public Cemeteries | | | | | | Public Cemeteries | | | | | |
| Cemeteries Rates & User Charges | 14,495 | 14,495 | 16,135 | 16,960 | 17,390 | Cemetery Fees | 81,820 | 81,820 | 85,090 | 98,350 | 105,730 |
| Cemeteries Maintenance Expenses | 117,500 | 117,500 | 131,585 | 138,260 | 141,720 | | | | | | |
| Public Cemeteries Total = | 131,995 | 131,995 | 147,720 | 155,220 | 159,110 | Public Cemeteries Total = | 81,820 | 81,820 | 85,090 | 98,350 | 105,730 |
| Public Conveniences | | | | | | Public Conveniences | | | | | |
| Public Conveniences Insurance | 6,700 | 6,934 | 7,835 | 8,230 | 8,430 | | | | | | |
| Public Conveniences Maintenance | 106,500 | 106,266 | 113,345 | 119,070 | 122,040 | | | | | | |
| Public Conveniences Total = | 113,200 | 113,200 | 121,180 | 127,300 | 130,470 | Public Conveniences Total = | 0 | 0 | 0 | 0 | 0 |
| Street Lighting | | | | | | Street Lighting | | | | | |
| Street Lighting Electricity Charges | 100,000 | 100,000 | 103,400 | 107,360 | 109,390 | Street Lighting Subsidy | 39,000 | 39,000 | 39,000 | 39,000 | 39,000 |
| Street Lighting Maintenance | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | | |
| Street Lighting Total = | 105,000 | 105,000 | 108,400 | 112,360 | 114,390 | Street Lighting Total = | 39,000 | 39,000 | 39,000 | 39,000 | 39,000 |
| Town Planning | | | | | | Town Planning | | | | | |
| Town Planning - Contract Services | 7,500 | 57,500 | 58,650 | 61,010 | 62,230 | Development Application Fees | 20,000 | 25,000 | 25,500 | 26,800 | 27,470 |
| Town Planning legal Expenses | 10,000 | 25,000 | 15,000 | 15,600 | 15,910 | Subdivision Fees | 2,000 | 2,000 | 2,000 | 2,110 | 2,170 |
| Town Planning - Sundry Expenses | 0 | 0 | 3,500 | 3,640 | 3,710 | Certificates Sec 149 | 12,500 | 12,500 | 15,000 | 15,770 | 16,170 |
| Town Planning - Portal Awareness Training | 0 | 0 | 2,000 | 2,080 | 2,120 | Certificates Sec 735A O/S Notices | 2,000 | 3,000 | 3,000 | 3,160 | 3,240 |
| | | | | | | Town Planning Sundry Income | 500 | 500 | 500 | 540 | 560 |
| Town Planning Total = | 17,500 | 82,500 | 79,150 | 82,330 | 83,970 | Town Planning Total = | 37,000 | 43,000 | 46,000 | 48,380 | 49,610 |

| EXPENDITURE | Original | | | | | | INCOME | | | | | | |
|-------------------------------------|----------|---------|-----------|-----------|-----------|--|----------|---------|-----------|-----------|-----------|--|--|
| | Estimate | Planned | Estimated | Estimated | Estimated | | Original | Planned | Estimated | Estimated | Estimated | | |
| | 2021/22 | 2021/22 | 2022/23 | 2023/24 | 2024/2025 | | 2021/22 | 2021/22 | 2022/23 | 2023/24 | 2024/2025 | | |
| HOUSING & COMMUNITY SERVICES | | | | | | | | | | | | | |
| Housing & Community Depreciation | | | | | | | | | | | | | |
| Depn - Buildings Specialised | 10,345 | 10,345 | 10,345 | 10,345 | 10,345 | | | | | | | | |
| Depn - Buildings Non Specialised | 15,484 | 15,484 | 15,484 | 15,484 | 15,484 | | | | | | | | |
| Depn - Other Structures | 24,101 | 24,101 | 24,101 | 24,101 | 24,101 | | | | | | | | |
| Total Housing & Community Depn | 49,930 | 49,930 | 49,930 | 49,930 | 49,930 | | | | | | | | |
| HOUSING & COMMUNITY AMENITIES TOTAL | | | | | | | | | | | | | |
| | 496,615 | 561,902 | 591,197 | 616,310 | 629,350 | | | | | | | | |
| HOUSING & COMMUNITY AMENITIES TOTAL | | | | | | | | | | | | | |
| | 203,060 | 209,060 | 215,330 | 230,970 | 239,580 | | | | | | | | |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| WATER SUPPLY OPERATIONS | | | | | | | | | | | |
| Coonamble Water Operations | | | | | | Coonamble Water Operations | | | | | |
| Insurance Coonamble Water Supply | 29,060 | 32,251 | 37,090 | 36,460 | 37,190 | Annual Charges Coonamble Water Access | 608,417 | 627,907 | 662,460 | 676,032 | 689,550 |
| Electricity - Coonamble Water Supply | 123,310 | 123,310 | 125,780 | 128,300 | 130,870 | Less: Pension Rebate Coonamble | (18,170) | (17,660) | (18,010) | (18,530) | (18,900) |
| Coonamble Wtr Cont to Training Costs | 20,360 | 20,360 | 20,760 | 22,450 | 22,900 | Coonamble Water Extra Charges | 12,500 | 12,500 | 12,750 | 13,010 | 13,270 |
| Telephone & Comms - Coonamble Water | 2,150 | 2,150 | 2,190 | 2,250 | 2,300 | Coonamble Water Connection Fees | 2,000 | 2,000 | 2,040 | 2,090 | 2,130 |
| Rates & Charges Coonamble Water | 2,120 | 3,402 | 3,470 | 2,260 | 2,310 | Coonamble Water User Pays Water | 886,130 | 886,130 | 888,100 | 995,020 | 1,014,920 |
| Water Treatment & Misc Expenses | 294,440 | 294,440 | 300,340 | 306,340 | 312,470 | Sundry Sales - Coonamble Water | 15,500 | 15,500 | 15,810 | 16,130 | 16,400 |
| Repairs & Mntce Coonamble Water | 481,720 | 481,720 | 422,421 | 487,480 | 497,230 | Grant Op (State) Cmble Wtr Pens Subs | 9,810 | 10,592 | 10,800 | 10,010 | 10,210 |
| Coonamble Water - Contract Services | 38,440 | 38,440 | 14,210 | 24,340 | 24,830 | Insurance claim - Coonamble WTP | 0 | 0 | 0 | 0 | 0 |
| Coonamble Water Meter Reading | 24,040 | 24,040 | 24,520 | 23,540 | 24,020 | Interest on Invests Coonamble Water | 7,450 | 7,450 | 7,590 | 7,760 | 7,900 |
| Administration - Engineering | 86,330 | 86,330 | 92,770 | 96,520 | 98,450 | Grant Funds - Develop IWCM | 0 | 242,730 | 247,580 | 0 | 0 |
| Development of IWCM Coonamble Shire C | 0 | 269,700 | 275,090 | 0 | 0 | | | | | | |
| Depreciation - Coonamble Water | 316,055 | 316,055 | 316,055 | 316,055 | 316,055 | | | | | | |
| Total Coonamble Water Operations | 1,418,025 | 1,692,198 | 1,634,696 | 1,445,995 | 1,468,625 | Total Coonamble Water Operations | 1,523,637 | 1,787,149 | 1,829,120 | 1,701,522 | 1,735,480 |
| Quambone Water Operations | | | | | | Quambone Water Operations | | | | | |
| Insurance Quambone Water Supply | 220 | 237 | 240 | 280 | 290 | Annual Charges Quambone Water Access | 47,570 | 48,040 | 50,083 | 50,605 | 51,600 |
| Electricity - Quambone Water Supply | 5,000 | 5,000 | 5,100 | 5,210 | 5,320 | Less: Pensioner Subsidy - Quambone | (700) | (962) | (980) | (700) | (700) |
| Other Expenses Quambone Water | 15,810 | 15,810 | 16,120 | 16,460 | 16,790 | Quambone Water Extra Charges | 500 | 1,000 | 1,020 | 530 | 500 |
| Repairs & Mntce Quambone Water | 59,780 | 59,780 | 73,210 | 74,675 | 76,170 | Quambone Water User Pays Water | 28,200 | 28,200 | 28,800 | 31,220 | 31,800 |
| Quambone Water Meter Reading | 3,470 | 3,470 | 2,360 | 3,390 | 3,460 | Sundry Sales Quambone | 300 | 300 | 300 | 320 | 300 |
| | | | | | | | | | | | |
| Depreciation - Quambone Water | 18,189 | 18,189 | 18,189 | 18,189 | 18,189 | | | | | | |
| Total Quambone Water Operations | 102,469 | 102,486 | 115,219 | 118,204 | 120,219 | Total Coonamble Water Operations | 75,870 | 76,578 | 79,223 | 81,975 | 83,500 |
| Gulargambone Water | | | | | | Gulargambone Water | | | | | |
| Insurance Gular Water Supply | 3,570 | 3,570 | 3,640 | 4,480 | 4,570 | Annual Charges Gular Water Access | 164,540 | 165,010 | 172,027 | 175,040 | 178,500 |
| Electricity - Gular Water Supply | 32,390 | 32,390 | 33,040 | 33,710 | 34,390 | Less: Pension Rebate | (3,330) | (2,931) | (2,980) | (3,330) | (3,420) |
| Gular Wtr Cont to Training Costs | 2,770 | 2,770 | 2,820 | 3,060 | 3,130 | Gular Water Extra Charges | 3,000 | 3,000 | 3,060 | 3,130 | 3,100 |
| Other Expenses Gular Water | 24,620 | 24,620 | 25,110 | 25,350 | 25,860 | Gular Water User Pays Water | 104,360 | 104,360 | 103,460 | 113,680 | 115,900 |
| Repairs & Mntce Gular Water | 77,970 | 77,970 | 95,530 | 97,440 | 99,390 | Sundry Sales - Gular Water | 250 | 250 | 250 | 270 | 200 |
| Gular Water Meter Reading | 3,390 | 3,390 | 3,450 | 3,320 | 3,390 | Grant Op (State) Gular Water Pens Subs | 1,800 | 1,800 | 1,830 | 1,800 | 1,800 |
| | | | | | | Interest on Invests Gular Water | 3,240 | 3,240 | 3,300 | 3,380 | 3,400 |
| Depreciation - Gulargambone | 53,434 | 53,434 | 53,434 | 53,434 | 53,434 | | | | | | |
| Total Gulargambone Water Operations | 198,144 | 198,144 | 217,024 | 220,794 | 224,164 | Total Coonamble Water Operations | 273,860 | 274,729 | 280,947 | 293,970 | 299,480 |
| WATER SUPPLY TOTAL | 1,718,638 | 1,992,828 | 1,966,939 | 1,784,993 | 1,813,008 | WATER SUPPLY TOTAL | 1,873,367 | 2,138,456 | 2,189,290 | 2,077,467 | 2,118,460 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| SEWERAGE SERVICES OPERATIONS | | | | | | | | | | | |
| Coonamble Sewerage Operations | | | | | | Coonamble Sewerage Operations | | | | | |
| Insurance - Coonamble Sewer | 1,060 | 788 | 906 | 1,150 | 1,290 | Annual Charges Coonamble Sewer Access | 649,025 | 657,575 | 721,230 | 791,100 | 832,950 |
| Electricity - Coonamble Sewer | 32,500 | 52,500 | 53,550 | 33,830 | 34,520 | Less: Pension Rebate | (8,080) | (14,652) | (14,940) | (8,080) | (8,080) |
| Telephone & Comms - Coonamble Sewer | 1,840 | 1,840 | 1,870 | 1,840 | 1,840 | Coonamble Sewer Extra Charges | 4,900 | 6,900 | 7,030 | 7,320 | 7,460 |
| Coonamble Sewer Cont to Training | 18,480 | 18,480 | 18,840 | 20,780 | 21,820 | Coonamble Sewer - Connection Fees | 1,500 | 1,500 | 1,530 | 1,500 | 1,500 |
| Rates & User Charge Coonamble Sewer | 21,630 | 21,630 | 22,060 | 23,420 | 24,130 | Coonamble Sewer User Pays Charges | 168,930 | 168,930 | 196,160 | 244,240 | 316,360 |
| Other Expenses - Coonamble Sewer | 9,750 | 9,750 | 9,940 | 10,350 | 10,560 | Interest on Invests Coonamble Sewer | 11,000 | 11,000 | 11,220 | 11,670 | 11,900 |
| Repairs & Mntce - Coonamble Sewer | 418,310 | 412,310 | 447,556 | 465,120 | 474,440 | Sundry Sales - Coonamble Sewer | 3,750 | 5,612 | 5,720 | 5,950 | 6,070 |
| Coonamble Sewer - Contract Services | 52,500 | 52,500 | 28,550 | 37,500 | 22,500 | Grant Op (State) Cmble Swr Pens Subs | 4,360 | 8,191 | 8,350 | 4,360 | 4,360 |
| Administration - Engineering | 58,560 | 58,560 | 45,693 | 47,540 | 48,490 | | | | | | |
| Depreciation - Sewerage Operations | 259,564 | 259,564 | 259,564 | 259,564 | 259,564 | | | | | | |
| Total Coonamble Operations | 874,194 | 887,922 | 888,529 | 901,094 | 899,154 | TOTAL SEWERAGE SERVICES | 835,385 | 845,056 | 936,300 | 1,058,060 | 1,172,520 |
| Gulargambone Sewerage Operations | | | | | | Gulargambone Sewerage Operations | | | | | |
| Insurance - Gular Sewer | 870 | 1,189 | 1,210 | 1,530 | 1,720 | Annual Charges Gular Sewer Access | 151,240 | 145,635 | 157,910 | 162,520 | 166,280 |
| Electricity - Gular Sewer | 11,000 | 7,000 | 7,140 | 11,460 | 11,700 | Less: Pension Rebate | (2,020) | (3,927) | (4,000) | (2,020) | (2,020) |
| Gular Sewer Cont. to Training | 6,570 | 6,570 | 6,700 | 7,400 | 7,770 | Gular Sewer Extra Charges | 2,410 | 3,910 | 3,980 | 4,140 | 4,220 |
| Other Expenses - Gular Sewer | 3,750 | 3,750 | 3,825 | 3,990 | 4,070 | Gular Sewer - Connection Fees | 250 | 250 | 250 | 270 | 280 |
| Repairs & Mntce - Gular Sewer | 141,220 | 141,220 | 152,044 | 155,085 | 158,185 | Gular Sewer User Pays Charges | 31,450 | 31,450 | 34,310 | 37,890 | 42,360 |
| | | | | | | Interest on Invests Gular Sewer | 4,600 | 4,600 | 4,690 | 4,880 | 4,980 |
| | | | | | | Grant Op (State) Gular Sewer Pens Subs | 1,090 | 2,160 | 2,200 | 1,090 | 1,090 |
| | | | | | | Sundry Sales - Gulargambone Sewer | 600 | 600 | 610 | 630 | 640 |
| Depreciation - Sewerage Services | 49,345 | 49,345 | 49,345 | 49,345 | 49,345 | | | | | | |
| TOTAL SEWERAGE SERVICES | 212,755 | 209,074 | 220,264 | 228,810 | 232,790 | TOTAL SEWERAGE SERVICES | 189,620 | 184,678 | 199,950 | 209,400 | 217,830 |
| SEWERAGE SERVICES OPERATIONS TOTAL | 1,086,949 | 1,096,996 | 1,108,793 | 1,129,904 | 1,131,944 | SEWERAGE SERVICES OPERATIONS TOTAL | 1,025,005 | 1,029,734 | 1,136,250 | 1,267,460 | 1,390,350 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| RECREATION & CULTURE | | | | | | | | | | | |
| PUBLIC LIBRARIES | | | | | | PUBLIC LIBRARIES | | | | | |
| Library Staff Salaries & Allowances | 146,010 | 136,680 | 150,270 | 157,890 | 161,840 | Fees General - Library User Fees | 260 | 260 | 0 | 0 | 0 |
| Library Staff Travel Expenses | 1,970 | 1,970 | 1,000 | 1,060 | 1,090 | Library Fines GST Free | 260 | 260 | 0 | 0 | 0 |
| Insurance - Library | 12,340 | 12,737 | 14,395 | 15,130 | 15,510 | Sundry Sales - Library | 740 | 740 | 250 | 270 | 280 |
| Electricity - Library | 10,000 | 9,603 | 7,615 | 8,010 | 8,220 | Grant Op (State) - Per Capita Grant | 75,270 | 73,027 | 73,000 | 27,900 | 28,600 |
| Library Telephone & Comms Charges | 4,800 | 4,800 | 3,980 | 4,920 | 4,080 | | | | | | |
| Contributions - North West Library | 60,675 | 60,675 | 61,100 | 62,200 | 62,630 | | | | | | |
| Rates & User Charges - Libraries | 3,890 | 3,890 | 3,980 | 3,990 | 4,080 | | | | | | |
| Printing and Stationary - Libraries | 6,320 | 6,320 | 5,940 | 6,480 | 6,090 | | | | | | |
| Library Postage | 2,000 | 2,000 | 2,000 | 2,050 | 2,050 | | | | | | |
| General Expenses - No GST | 1,000 | 1,000 | 1,000 | 1,030 | 1,030 | | | | | | |
| General Expenses - Library | 5,600 | 5,600 | 4,000 | 5,740 | 4,100 | | | | | | |
| Repairs and Mntce - Libraries | 18,775 | 18,775 | 17,355 | 19,250 | 17,790 | | | | | | |
| Subscriptions and M'ships & Licences | 1,000 | 1,000 | 2,250 | 1,030 | 2,310 | | | | | | |
| Library - Contract Services | 22,340 | 22,340 | 22,790 | 22,900 | 23,360 | | | | | | |
| LSP Grant Expenditure - Library | 10,000 | 3,696 | 5,000 | 5,000 | 5,000 | | | | | | |
| Public Libraries Total = | 306,720 | 291,086 | 302,675 | 316,680 | 319,180 | Public Libraries Total = | 76,530 | 74,287 | 73,250 | 28,170 | 28,880 |
| Museums Operations | | | | | | Museums Operations | | | | | |
| Insurance - Museum | 4,600 | 4,743 | 5,360 | 5,640 | 5,790 | Sundry Sales & Services | 200 | 200 | 200 | 210 | 220 |
| Electricity - Museum | 2,410 | 2,267 | 1,000 | 1,060 | 1,090 | Energy Rebate - Solar Bonus Scheme | 0 | 1,249 | 0 | 0 | 0 |
| Telephone & Comms - Museum | 500 | 500 | 500 | 540 | 560 | | | | | | |
| Rates & User Charges - Museum | 1,000 | 1,000 | 1,040 | 1,100 | 1,130 | | | | | | |
| Operations & Maintenance - Museum | 12,500 | 13,749 | 10,780 | 11,330 | 11,620 | | | | | | |
| General Expenses | 0 | 0 | 200 | 220 | 230 | | | | | | |
| Museum Total = | 21,010 | 22,259 | 18,880 | 19,890 | 20,420 | Museum Total = | 200 | 1,449 | 200 | 210 | 220 |
| Public Hall Operations | | | | | | PUBLIC HALLS | | | | | |
| Insurance - Public Halls | 3,830 | 3,961 | 4,475 | 4,710 | 4,830 | | | | | | |
| Electricity - Public Halls | 2,000 | 1,869 | 1,000 | 1,060 | 1,090 | | | | | | |
| Repairs & Maintenance - Public Halls | 27,500 | 27,500 | 27,500 | 28,900 | 29,630 | | | | | | |
| Public Halls Total = | 33,330 | 33,330 | 32,975 | 34,670 | 35,550 | Public Halls Total = | 0 | 0 | 0 | 0 | 0 |
| Other Cultural Services | | | | | | Other Cultural Services | | | | | |
| Contributions - Arts Council | 10,000 | 10,907 | 11,125 | 11,700 | 12,000 | | | | | | |
| General Exps - Other Cultural Services | 2,000 | 2,000 | 2,200 | 2,320 | 2,380 | | | | | | |
| Other Cultural Services Total = | 12,000 | 12,907 | 13,325 | 14,020 | 14,380 | Other Cultural Services Total = | 0 | 0 | 0 | 0 | 0 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|---------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| RECREATION & CULTURE | | | | | | | | | | | |
| Sporting Grounds Operations | | | | | | Sporting Grounds Operations | | | | | |
| Electricity - Sporting Grounds | 13,000 | 13,000 | 12,000 | 12,610 | 12,930 | User Charges - Sportsgrounds | 8,690 | 8,690 | 10,500 | 12,705 | 13,976 |
| Rates & User Charges Sports Grounds | 57,500 | 57,500 | 53,655 | 56,380 | 57,790 | DCP Grant Income - DCP000461 | 253,775 | 253,775 | 60,450 | 0 | 0 |
| Repairs & Mntce - Sporting Grounds | 130,000 | 130,000 | 140,400 | 147,510 | 151,200 | | | | | | |
| Sportsground - Specific Works Power Upgrade | 60,000 | 60,000 | 0 | 0 | 0 | | | | | | |
| Sporting Grounds Total = | 260,500 | 260,500 | 206,055 | 216,500 | 221,920 | Sporting Grounds Total = | 262,465 | 262,465 | 70,950 | 12,705 | 13,976 |
| Swimming Pools | | | | | | Swimming Pools | | | | | |
| Salaries and Wages- Swimming Pool | 136,470 | 146,470 | 149,400 | 156,970 | 160,900 | Swimming Pools User Fees | 24,500 | 24,500 | 23,500 | 24,700 | 25,320 |
| Insurance - Swimming Pools | 30,330 | 31,366 | 35,445 | 37,250 | 38,190 | Grant - Active Youth Pilot Program | 0 | 5,000 | 0 | 0 | 0 |
| Electricity - Swimming Pools | 44,960 | 44,960 | 45,860 | 48,190 | 49,400 | | | | | | |
| Telephones - Swimming Pools | 1,500 | 1,500 | 1,500 | 1,580 | 1,620 | | | | | | |
| Rates & User Charges - Swim Pools | 43,830 | 43,830 | 45,455 | 47,770 | 48,970 | | | | | | |
| Pool- EPA Licence Fees | 2,500 | 2,500 | 2,500 | 2,640 | 2,710 | | | | | | |
| Operating Costs - Swimming Pools | 15,000 | 10,000 | 15,000 | 15,770 | 16,170 | | | | | | |
| Repairs & Mntce - Swimming Pools | 218,600 | 217,564 | 222,970 | 234,270 | 240,130 | | | | | | |
| Swimming Pools Total = | 493,190 | 498,190 | 518,130 | 544,440 | 558,090 | Swimming Pools Total = | 24,500 | 29,500 | 23,500 | 24,700 | 25,320 |
| Parks & Gardens Operations | | | | | | Parks & Gardens Operations | | | | | |
| Insurance & Electricity- Parks and Gardens | 9,655 | 11,005 | 12,050 | 12,670 | 12,990 | Parks & Reserves Fees | 1,000 | 1,500 | 1,000 | 1,200 | 1,300 |
| Rates & User Chgs - Parks & Gardens | 78,740 | 78,740 | 77,165 | 81,080 | 83,110 | | | | | | |
| Repairs & Mntce - Parks & Gardens | 251,620 | 251,620 | 296,675 | 311,710 | 319,510 | | | | | | |
| Repairs & Mntce - Gulargambone River Walk | 5,600 | 5,600 | 0 | 0 | 0 | | | | | | |
| Parks & Gardens Total = | 345,615 | 346,965 | 385,890 | 405,460 | 415,610 | Parks & Gardens Total = | 1,000 | 1,500 | 1,000 | 1,200 | 1,300 |
| Showground Operations | | | | | | Showground | | | | | |
| Insurance - Showground | 13,810 | 14,285 | 16,290 | 17,120 | 17,550 | Rents & Fees | 15,000 | 15,000 | 16,000 | 15,400 | 15,800 |
| Electricity - Showground | 13,000 | 13,000 | 13,000 | 13,670 | 14,020 | Donations - RV Camping | 0 | 500 | 0 | 0 | 0 |
| Rates & User Chgs - Showgrounds | 18,920 | 18,920 | 25,295 | 26,330 | 26,860 | | | | | | |
| General Exps - Event Preparation | 20,000 | 20,000 | 21,000 | 22,070 | 22,630 | | | | | | |
| Showground - Replacement of Tables & Chairs | 25,000 | 23,712 | 0 | 0 | 0 | | | | | | |
| Repairs & Maintenance - Showground | 101,780 | 103,068 | 112,200 | 117,890 | 120,840 | | | | | | |
| Rodeo Arena/Showground Total = | 192,510 | 192,985 | 187,785 | 197,080 | 201,900 | Rodeo Arena/Showground Total = | 15,000 | 15,500 | 16,000 | 15,400 | 15,800 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| RECREATION & CULTURE | | | | | | | | | | | |
| Other Sport & Recreation | | | | | | Other Sport & Recreation | | | | | |
| Insurance - Other Sport and Rec | 14,720 | 15,227 | 17,205 | 18,090 | 18,550 | | | | | | |
| Electricity - Other Sport and Rec | 800 | 800 | 800 | 850 | 880 | | | | | | |
| Contributions - Coonamble Racecourse | 5,000 | 5,000 | 5,000 | 5,260 | 5,400 | | | | | | |
| Rates & User Charges Other Sport & Rec | 4,350 | 4,350 | 6,165 | 6,480 | 6,650 | | | | | | |
| Repairs & Mntce Other Sport and Rec | 2,300 | 2,300 | 0 | 0 | 0 | | | | | | |
| Town Approaches Maintenance | 50,200 | 50,200 | 58,590 | 61,570 | 63,110 | | | | | | |
| Other Sport & Recreation Total | 77,370 | 77,877 | 87,760 | 92,250 | 94,590 | Other Sport & Recreation Total | 0 | 0 | 0 | 0 | 0 |
| Recreation & Culture Depreciation | | | | | | | | | | | |
| Depn - Plant & Equipment | 166,228 | 166,228 | 164,554 | 166,228 | 166,228 | | | | | | |
| Depn - Furniture & Fittings | 7,201 | 7,201 | 7,260 | 7,201 | 7,201 | | | | | | |
| Depn - Buildings Specialised | 282,669 | 282,669 | 242,108 | 282,669 | 282,669 | | | | | | |
| Depn - Buildings Non Specialised | 991 | 991 | 450 | 991 | 991 | | | | | | |
| Depn - Other Structures | 220,088 | 220,088 | 246,700 | 220,088 | 220,088 | | | | | | |
| Recreation & Culture Depreciation Total | 677,177 | 677,177 | 661,072 | 677,177 | 677,177 | | | | | | |
| RECREATION & CULTURE TOTAL | 2,419,422 | 2,413,276 | 2,414,547 | 2,518,167 | 2,558,817 | RECREATION & CULTURE TOTAL | 379,695 | 384,701 | 184,900 | 82,385 | 85,496 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| MINING, MANUFACTURING & CONSTRUCTION | | | | | | | | | | | |
| Building Control | | | | | | Building Control | | | | | |
| General Exps - Building Control | 5,000 | 5,000 | 5,100 | 5,400 | 5,600 | Fees General- Building Control | 22,500 | 22,500 | 22,950 | 23,800 | 24,230 |
| | | | | | | Commissions - Building Control | 500 | 500 | 510 | 530 | 540 |
| Building Control Total = | 5,000 | 5,000 | 5,100 | 5,400 | 5,600 | Building Control Total = | 23,000 | 23,000 | 23,460 | 24,330 | 24,770 |
| Other Mining, Manufacturing & Construction | | | | | | Other Mining, Manufacturing & Construction | | | | | |
| Quarries, Pits & Crusher Operations | | | | | | Quarries, Pits & Crusher Operations | | | | | |
| Salaries and Wages - Quarry & Pits | 366,040 | 366,040 | 417,075 | 460,570 | 472,090 | Fees - Quarry Public Sales | 1,119,990 | 1,519,990 | 1,577,610 | 1,739,330 | 1,826,300 |
| Royalties - Quarry & Crusher Ops | 89,470 | 89,470 | 99,125 | 104,160 | 106,770 | Fees - Quarry Internal Sales | 1,565,150 | 1,265,150 | 1,024,480 | 1,129,500 | 1,185,980 |
| Insurance - Quarry Operations | 2,140 | 2,140 | 2,490 | 2,630 | 2,700 | | | | | | |
| Electricity - Quarry Operations | 64,160 | 64,160 | 70,040 | 73,600 | 75,440 | | | | | | |
| Telephone & Comms Quarry Operations | 2,000 | 2,000 | 1,495 | 1,580 | 1,620 | | | | | | |
| Rates & User Charges - Quarry Ops | 2,000 | 2,000 | 2,035 | 2,150 | 2,210 | | | | | | |
| General Exps - Q & C No GST | 2,000 | 10,000 | 10,000 | 10,510 | 10,780 | | | | | | |
| General Exps - Quarry & Crusher Ops | 184,800 | 176,800 | 174,545 | 183,390 | 187,980 | | | | | | |
| Printing & Stationery - Quarry Ops | 1,500 | 1,500 | 750 | 790 | 810 | | | | | | |
| Quarry & Crusher Operating Costs | 304,000 | 304,000 | 388,375 | 408,050 | 418,260 | | | | | | |
| Repairs & Mntce Quarry & Crush Ops | 160,000 | 160,000 | 140,000 | 147,090 | 150,770 | | | | | | |
| Contractors - Quarry Operations | 216,950 | 316,950 | 247,775 | 260,320 | 266,830 | | | | | | |
| Plant and equipment - Quarry Ops | 258,600 | 258,600 | 326,625 | 343,170 | 351,750 | | | | | | |
| Quarry Loam Pit Operations | 110,000 | 110,000 | 50,000 | 52,540 | 53,860 | | | | | | |
| Quarries, Pits & Crusher Operations | 1,763,660 | 1,863,660 | 1,930,330 | 2,050,550 | 2,101,870 | Quarries, Pits & Crusher Operations | 2,685,140 | 2,785,140 | 2,602,090 | 2,868,830 | 3,012,280 |
| Mining & Const Depreciation | | | | | | | | | | | |
| Depn - Plant & Equipment | 223,567 | 223,567 | 166,965 | 166,965 | 223,567 | | | | | | |
| Depn - Buildings Specialised | 6,981 | 6,981 | 6,000 | 6,000 | 6,981 | | | | | | |
| Depn - Other Structures | 5,687 | 5,687 | 5,930 | 5,930 | 5,687 | | | | | | |
| Mining & Const Depreciation Total | 236,235 | 236,235 | 178,895 | 178,895 | 236,235 | | | | | | |
| MINING, MANUFACTURING & CONSTRUCTION TOTAL | 2,004,895 | 2,104,895 | 2,114,325 | 2,234,845 | 2,343,705 | MINING, MANUFACTURING & CONSTRUCTION TOTAL | 2,708,140 | 2,808,140 | 2,625,550 | 2,893,160 | 3,037,050 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| TRANSPORT & COMMUNICATION | | | | | | | | | | | |
| Urban Roads - Local | | | | | | Operating Grants | | | | | |
| Sealed Urban Roads Maintenance | 81,730 | 81,730 | 100,000 | 104,500 | 182,200 | Financial Assist Grant- Roads | 1,569,730 | 839,343 | 1,623,490 | 1,685,780 | 1,717,810 |
| Unsealed Urban Roads Maintenance | 42,380 | 42,380 | 50,000 | 93,300 | 95,700 | Roads to Recovery Grant Funds | 929,818 | 929,818 | 929,818 | 929,818 | 929,818 |
| | | | | | | Grant Funds - Local Roads & Community Infrastructure | 723,922 | 723,922 | 0 | 0 | 0 |
| | | | | | | Grant Funds - Fixing Local Roads | 569,943 | 569,943 | 0 | 0 | 0 |
| Urban Roads Mntce Total = | 124,110 | 124,110 | 150,000 | 197,800 | 277,900 | Operating Grant Funds Total = | 3,793,413 | 3,063,026 | 2,553,308 | 2,615,598 | 2,647,628 |
| Sealed Rural Roads - Local | | | | | | Sealed Rural Roads - Local | | | | | |
| Sealed Rural Roads Maintenance | 233,480 | 233,480 | 300,000 | 315,190 | 423,100 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Sealed Rural Roads - Local | 233,480 | 233,480 | 300,000 | 315,190 | 423,100 | Sealed Rural Roads - Local | 0 | 0 | 0 | 0 | 0 |
| Unsealed Rural Roads - Local | | | | | | RURAL ROADS - UNSEALED | | | | | |
| Unsealed Rural Roads Maintenance | 600,000 | 600,000 | 612,000 | 435,700 | 446,600 | Flood Damage Funding | 0 | 1,685,916 | 2,950,230 | 0 | 0 |
| RTR SR 53 and SR 152 | 0 | 30,000 | 0 | 0 | 0 | | | | | | |
| | | | | | | | | | | | |
| Unsealed Rural Roads - Local | 600,000 | 630,000 | 612,000 | 435,700 | 446,600 | Unsealed Rural Roads - Local | 0 | 1,685,916 | 2,950,230 | 0 | 0 |
| Local Bridges - M & R | | | | | | BRIDGES - RURAL UNSEALED ROADS | | | | | |
| Local Bridges Maintenance | 5,250 | 5,250 | 50,000 | 52,540 | 53,860 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Bridges - Rural Roads Total = | 5,250 | 5,250 | 50,000 | 52,540 | 53,860 | Bridges - Rural Roads Total = | 0 | 0 | 0 | 0 | 0 |
| Regional Roads | | | | | | Regional Roads | | | | | |
| Sealed Rural Roads - Regional | | | | | | Regional Roads Block Funding | 1,364,000 | 1,364,000 | 1,364,000 | 1,391,420 | 1,405,340 |
| Reg Roads Sealed Maintenance | 306,925 | 476,925 | 486,460 | 496,240 | 501,200 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Unsealed Rural Roads - Regional | | | | | | | | | | | |
| Reg Roads Unsealed Maintenance | 60,000 | 60,000 | 61,200 | 62,440 | 63,070 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Bridges SRR - Regional | | | | | | | | | | | |
| Reg Roads Bridges Maintenance | 20,000 | 20,000 | 20,400 | 20,820 | 21,030 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Main Roads Total = | 386,925 | 556,925 | 568,060 | 579,500 | 585,300 | Main Roads Total = | 1,364,000 | 1,364,000 | 1,364,000 | 1,391,420 | 1,405,340 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| TRANSPORT & COMMUNICATION | | | | | | | | | | | |
| Aerodromes | | | | | | Aerodromes | | | | | |
| Aerodrome Insurances | 3,370 | 4,165 | 4,240 | 4,460 | 4,580 | Lease Rental Income | 11,850 | 12,050 | 12,290 | 11,800 | 11,800 |
| Aerodrome Electricity | 6,000 | 5,205 | 5,300 | 5,580 | 5,720 | | | | | | |
| Aerodrome Telephones & Comms | 500 | 500 | 510 | 550 | 570 | | | | | | |
| Aerodrome Rates & Charges | 14,380 | 14,380 | 14,660 | 15,410 | 15,800 | | | | | | |
| Aerodrome Maintenance | 25,700 | 25,700 | 26,210 | 27,550 | 28,240 | | | | | | |
| Aerodrome Contractors Costs | 41,200 | 41,200 | 42,020 | 41,200 | 41,200 | | | | | | |
| Aerodromes Total = | 91,150 | 91,150 | 92,940 | 94,750 | 96,110 | Aerodromes Total = | 11,850 | 12,050 | 12,290 | 11,800 | 11,800 |
| Ancillary Services | | | | | | Ancillary Services | | | | | |
| Kerb & Guttering | | | | | | | | | | | |
| Kerb & Gutter Maintenance | 20,000 | 20,000 | 22,610 | 23,760 | 24,360 | | | | | | |
| | | | | | | | | | | | |
| Footpaths | | | | | | | | | | | |
| Footpaths Maintenance | 133,930 | 133,930 | 135,150 | 142,000 | 145,550 | | | | | | |
| Street Tree Maintenance | 70,000 | 70,000 | 65,110 | 68,410 | 70,130 | | | | | | |
| Street Tree - Replacement Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | Grant Funding Income - Street Tree Replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Ancillary Services Total = | 323,930 | 323,930 | 322,870 | 334,170 | 340,040 | Ancillary Services Total = | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Bus Shelters & Parking | | | | | | BUS SHELTERS & SERVICE | | | | | |
| Other Transport Maintenance | 5,000 | 5,000 | 5,100 | 5,370 | 5,510 | | | | | | |
| Bus Shelters & Service Total = | 5,000 | 5,000 | 5,100 | 5,370 | 5,510 | Bus Shelters & Service Total = | 0 | 0 | 0 | 0 | 0 |
| State Roads - M & R | | | | | | State Roads - M & R | | | | | |
| State Roads Maintenance & Ordered Works | 1,900,000 | 5,150,000 | 5,253,000 | 5,518,940 | 5,656,920 | State Highways Routine Maint | 300,000 | 559,000 | 570,180 | 599,060 | 614,040 |
| | | | | | | State Highway 11 - Work Orders | 2,300,000 | 5,291,000 | 5,396,820 | 5,670,050 | 5,811,810 |
| State Roads Total = | 1,900,000 | 5,150,000 | 5,253,000 | 5,518,940 | 5,656,920 | State Roads Total = | 2,600,000 | 5,850,000 | 5,967,000 | 6,269,110 | 6,425,850 |
| Transport & Communication Depreciation | | | | | | | | | | | |
| Depn - Urban Roads | 237,359 | 237,359 | 237,359 | 237,359 | 237,359 | | | | | | |
| Depn - Unsealed Urban Roads | 14,499 | 14,499 | 14,499 | 14,499 | 14,499 | | | | | | |
| Depn - Sealed Rural Roads | 794,145 | 794,145 | 794,145 | 794,145 | 794,145 | | | | | | |
| Depn - Unsealed Rural Roads | 1,040,844 | 1,040,844 | 1,040,844 | 1,040,844 | 1,040,844 | | | | | | |
| Depn - Local Bridges | 99,187 | 99,187 | 99,187 | 99,187 | 99,187 | | | | | | |
| Depn - Sealed Regional Roads | 1,112,591 | 1,112,591 | 1,112,591 | 1,112,591 | 1,112,591 | | | | | | |
| Depn - Unsealed Regional Roads | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | | | | | | |
| Depn - Regional Bridges | 55,428 | 55,428 | 55,428 | 55,428 | 55,428 | | | | | | |
| Depn - Aerodrome Buildings | 27,518 | 27,518 | 27,518 | 27,518 | 27,518 | | | | | | |
| Depn - Aerodrome Other Structures | 78,461 | 78,461 | 78,461 | 78,461 | 78,461 | | | | | | |
| Depn - Kerb & Gutter | 84,636 | 84,636 | 84,636 | 84,636 | 84,636 | | | | | | |
| Depn - Footpaths | 29,164 | 29,164 | 29,164 | 29,164 | 29,164 | | | | | | |
| Depn - Transport Other Structures | 20,269 | 20,269 | 20,269 | 20,269 | 20,269 | | | | | | |
| Transport & Communication Depreciation Total | 3,631,601 | 3,631,601 | 3,631,601 | 3,631,601 | 3,631,601 | | | | | | |
| TRANSPORT & COMMUNICATION TOTAL | 7,301,446 | 10,751,446 | 10,985,571 | 11,165,561 | 11,516,941 | COMMUNICATION = | 7,869,263 | 12,074,992 | 12,946,828 | 10,387,928 | 10,590,618 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ECONOMIC AFFAIRS | | | | | | | | | | | |
| Farming | | | | | | Farming | | | | | |
| Rates & User Charges - Farming | 1,750 | 2,892 | 3,180 | 3,350 | 3,440 | Lease Rental - Farming lease | 25,240 | 25,240 | 25,315 | 26,600 | 27,270 |
| General Expenses - Farming | 4,000 | 2,858 | 4,345 | 4,580 | 4,700 | | | | | | |
| Farming Total = | 5,750 | 5,750 | 7,525 | 7,930 | 8,140 | Farming Total = | 25,240 | 25,240 | 25,315 | 26,600 | 27,270 |
| Commons - Trust | | | | | | Commons - Trust | | | | | |
| Commons Rates & Charges | 1,000 | 1,500 | 1,470 | 1,550 | 1,590 | Sundry Income - Common Fees | 500 | 1,450 | 1,470 | 1,550 | 1,590 |
| Repairs & Mntce - Common Operations | 24,500 | 24,950 | 25,500 | 26,810 | 27,490 | Lease Rental - Common Farming | 25,000 | 25,000 | 25,500 | 26,800 | 27,470 |
| Farming Total = | 25,500 | 26,450 | 26,970 | 28,360 | 29,080 | Farming Total = | 25,500 | 26,450 | 26,970 | 28,350 | 29,060 |
| Caravan Parks | | | | | | Caravan Parks | | | | | |
| Caravan Park Insurance | 5,810 | 5,850 | 6,610 | 6,950 | 7,130 | Caravan Park Site Fees | 14,250 | 14,250 | 16,000 | 16,810 | 17,240 |
| Caravan Park Mntce & Repairs | 55,500 | 17,460 | 52,645 | 55,320 | 56,710 | Caravan Park Redevelopment - RNSW2225 | 0 | 38,000 | 0 | 0 | 0 |
| Caravan Park Marketing Expenses | 0 | 38,000 | 0 | 0 | 0 | Grant Funds - Cabin Refurbishment | 38,000 | 286,296 | 0 | 0 | 0 |
| Caravan Parks Total = | 61,310 | 61,310 | 59,255 | 62,270 | 63,840 | Caravan Parks Total = | 52,250 | 338,546 | 16,000 | 16,810 | 17,240 |
| Tourism & Area Promotion | | | | | | Tourism & Area Promotion | | | | | |
| Salaries & Wages - Visitor Centre | 142,850 | 124,120 | 155,396 | 163,280 | 167,370 | Sundry Sales | 500 | 500 | 500 | 700 | 800 |
| Tourism Staff Travel Expenses | 5,000 | 5,000 | 5,000 | 5,260 | 5,400 | Tourism Sale of Merchandise | 5,000 | 5,000 | 3,000 | 3,000 | 3,100 |
| Tourism Electricity Charges | 12,000 | 12,000 | 10,080 | 10,600 | 10,870 | Tourism Sundry Income | 0 | 0 | 0 | 0 | 0 |
| Tourism Telephones | 2,000 | 2,000 | 1,000 | 1,060 | 1,090 | Grant Funds - Drought Stimulus Package | 0 | 125,093 | 0 | 0 | 0 |
| Tourism Insurance | 12,340 | 340 | 340 | 360 | 370 | | | | | | |
| Tourism Rates & Charges | 4,000 | 4,000 | 2,905 | 3,060 | 3,140 | | | | | | |
| Tourism Advertising & Promotion Exps | 23,000 | 35,000 | 28,320 | 29,760 | 30,510 | | | | | | |
| Tourism Printing and Stationery | 2,500 | 2,500 | 2,500 | 2,640 | 2,710 | | | | | | |
| Tourism Sundry Expenses | 7,500 | 7,500 | 12,160 | 12,790 | 13,110 | | | | | | |
| Tourism VIC Maintenance | 10,620 | 10,620 | 10,410 | 10,950 | 11,230 | | | | | | |
| Tourism - Contract Services | 0 | 8,200 | 0 | 0 | 0 | | | | | | |
| Tourism - Wayfinding Signage package | 50,000 | 50,000 | 50,000 | 0 | 0 | Grant Funds - Wayfinding Signage | 50,000 | 50,000 | 0 | 0 | 0 |
| Business Case - Artisan Bathing Experience | 0 | 40,050 | 0 | 0 | 0 | | | | | | |
| Tourism - Contract Services | 0 | 10,530 | 10,000 | 0 | 0 | | | | | | |
| Tourism & Area Total = | 271,810 | 311,860 | 288,111 | 239,760 | 245,800 | Tourism & Area Total = | 55,500 | 180,593 | 3,500 | 3,700 | 3,900 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|--------------------------------------|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ECONOMIC AFFAIRS | | | | | | | | | | | |
| Economic Development | | | | | | Economic Development | | | | | |
| Salaries and Wages - Economic Development | 213,970 | 213,970 | 497,540 | 529,540 | 542,780 | | | | | | |
| Housing Subsidy | | | 10,400 | 17,740 | 18,190 | | | | | | |
| Edo Travel Expenses | 10,000 | 9,280 | 9,315 | 9,790 | 10,040 | | | | | | |
| Economic Promotion Expenses | 28,500 | 28,500 | 28,500 | 29,960 | 30,710 | | | | | | |
| Economic Development - General Expenses | 10,000 | 27,500 | 27,500 | 28,900 | 29,630 | Grant Funds - Small Business Grant | 0 | 2,500 | 0 | 0 | 0 |
| Financial Support for Local Business Groups | 7,000 | 7,000 | 7,000 | 7,360 | 7,550 | Grant Funds - Summer Fun | 0 | 15,000 | 0 | 0 | 0 |
| Sponsorship of local events and initiatives | 15,000 | 15,000 | 15,000 | 15,770 | 16,170 | | | | | | |
| Hosting and facilitating events and initiatives | 15,000 | 15,000 | 15,000 | 15,770 | 16,170 | | | | | | |
| Chamber of Commerce Initiatives | 18,000 | 18,720 | 18,720 | 18,450 | 18,920 | | | | | | |
| Business Case - Artisan Bathing Experience | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Subscriptions and Memberships | 7,600 | 7,600 | 7,600 | 7,990 | 8,190 | | | | | | |
| CBD Carpark - Upgrade to Power supply | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Grant Program - Covid Stimulus Program | | 90,000 | 0 | | | Grant Funds - Covid Stimulus Program | 0 | 90,000 | 0 | 0 | 0 |
| Tourism & Area Total = | 325,070 | 432,570 | 636,575 | 681,270 | 698,350 | Tourism & Area Total = | 0 | 107,500 | 0 | 0 | 0 |
| | | | | | | | | | | | |
| Industrial Development | | | | | | Industrial Development | | | | | |
| Rates & User Chgs - Indust Estate | 5,800 | 6,050 | 6,595 | 6,930 | 7,110 | | | | | | |
| Industrial Promotion Expenses | 2,270 | 2,020 | 2,100 | 2,220 | 2,280 | | | | | | |
| Industrial Estate Maintenance Exps | 5,200 | 5,200 | 5,410 | 5,690 | 5,840 | | | | | | |
| Industrial Develop Total = | 13,270 | 13,270 | 14,105 | 14,840 | 15,230 | Industrial Develop Total = | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | |
| Saleyards | | | | | | Saleyards | | | | | |
| Saleyards Insurances | 8,940 | 8,940 | 3,755 | 3,950 | 4,050 | Saleyards Fees & Charges - Casual | 4,000 | 4,000 | 3,000 | 3,160 | 3,240 |
| Saleyards Electricity Charges | 8,800 | 8,800 | 6,580 | 6,920 | 7,100 | Saleyards Fees & Charges - Sales | 55,000 | 75,000 | 66,500 | 69,880 | 71,630 |
| Saleyards Telephone Expenses | 1,000 | 1,000 | 630 | 670 | 690 | | | | | | |
| Saleyards Rates & Charges | 11,000 | 11,000 | 10,615 | 11,170 | 11,450 | | | | | | |
| Saleyards Operating Expenses | 15,000 | 20,000 | 19,005 | 19,980 | 20,480 | | | | | | |
| Saleyards Maintenance Expenses | 60,000 | 70,000 | 63,995 | 67,240 | 68,930 | | | | | | |
| Saleyards Total = | 104,740 | 119,740 | 104,580 | 109,930 | 112,700 | Saleyards Total = | 59,000 | 79,000 | 69,500 | 73,040 | 74,870 |
| | | | | | | | | | | | |
| TRUCKWASH | | | | | | TRUCKWASH | | | | | |
| Truck wash Insurance | 120 | 120 | 100 | 300 | 400 | Truck Wash User Fees | 30,500 | 30,500 | 29,000 | 30,560 | 31,370 |
| Truck Wash Electricity Charges | 4,200 | 4,200 | 2,790 | 3,000 | 3,100 | | | | | | |
| Truck wash Rates and User Charges | 15,960 | 15,960 | 13,565 | 14,400 | 14,800 | | | | | | |
| Truck Wash Mntce & Repairs | 10,000 | 15,000 | 16,020 | 17,000 | 17,500 | | | | | | |
| Truck wash Total = | 30,280 | 35,280 | 32,475 | 34,700 | 35,800 | Truck wash Total = | 30,500 | 30,500 | 29,000 | 30,560 | 31,370 |
| | | | | | | | | | | | |
| Service NSW Agency | | | | | | Service NSW Agency | | | | | |
| Salaries & Wages Service NSW Agency | 70,647 | 70,647 | 82,035 | 90,470 | 92,740 | Agency Commissions | 95,000 | 95,000 | 96,900 | 102,110 | 104,820 |
| RMS General Expenses GST | 7,000 | 7,000 | 7,000 | 7,360 | 7,550 | | | | | | |
| Service NSW Agency Total = | 77,647 | 77,647 | 89,035 | 97,830 | 100,290 | Service NSW Agency Total = | 95,000 | 95,000 | 96,900 | 102,110 | 104,820 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| ECONOMIC AFFAIRS | | | | | | | | | | | |
| Council Property NEI - | | | | | | Council Property NEI - | | | | | |
| Other Building Mntce & Repairs | 4,000 | 2,445 | 4,000 | 4,210 | 4,320 | Council Leases | 2,500 | 2,500 | 1,500 | 1,590 | 1,640 |
| Council Property NEI Insurances | 5,990 | 7,545 | 7,696 | 8,090 | 8,300 | | | | | | |
| Council Property NEI Rates & Charges | 37,000 | 37,000 | 37,740 | 39,660 | 40,660 | | | | | | |
| Council Property NEI Maintenance | 3,000 | 3,000 | 3,000 | 3,160 | 3,240 | | | | | | |
| Council Properties N.E.I. Total = | 49,990 | 49,990 | 52,436 | 55,120 | 56,520 | Council Properties N.E.I. Total = | 2,500 | 2,500 | 1,500 | 1,590 | 1,640 |
| Economic Affairs Depreciation | | | | | | | | | | | |
| Depn - Caravan Park Buildings Spec | 27,518 | 27,518 | 22,720 | 27,518 | 27,518 | | | | | | |
| Depn - Caravan Park Other Structures | 9,303 | 9,303 | 1,000 | 9,303 | 9,303 | | | | | | |
| Depn - Tourism Buildings Non Spec | 28,836 | 28,836 | 30,100 | 28,836 | 28,836 | | | | | | |
| Depn - Saleyards Buildings Spec | 22,737 | 22,737 | 11,038 | 22,737 | 22,737 | | | | | | |
| Depn - Saleyards Other Structures | 11,740 | 6,540 | 2,744 | 11,740 | 11,740 | | | | | | |
| Depn -Truck Wash Other Structures | 4,639 | 9,839 | 10,400 | 4,639 | 4,639 | | | | | | |
| Depn - Council Property NEI Other Structures | 24,105 | 24,105 | 24,105 | 24,105 | 24,105 | | | | | | |
| Economic Affairs Depreciation | 128,878 | 128,878 | 102,107 | 128,878 | 128,878 | | | | | | |
| TOTAL ECONOMIC AFFAIRS | 1,094,245 | 1,262,745 | 1,413,174 | 1,460,888 | 1,494,628 | TOTAL ECONOMIC AFFAIRS | 345,490 | 885,329 | 268,685 | 282,760 | 290,170 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|---|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| GENERAL FUND NON-OPERATING | | | | | | | | | | | |
| Corporate Support Services | | | | | | Corporate Support Services | | | | | |
| Computer Purchase / Operating System | 31,655 | 31,655 | 28,655 | 40,000 | 40,000 | Tfr Reserve - Financial Assistance Grant | 0 | 1,510,772 | 0 | 0 | 0 |
| Installation of Electronic Document Management System | 45,000 | 45,000 | 45,000 | 0 | 0 | Tfr Reserve - Office Equipment | 76,655 | 76,655 | 73,655 | 0 | 0 |
| | | | | | | Tfr Reserve - Unspent Crown Lands Grant Funds | 0 | 59,511 | 59,511 | 0 | 0 |
| | | | | | | Tfr Reserve - Unspent Youth Council Grant | 0 | 44,461 | 29,460 | 0 | 0 |
| | | | | | | Tfr Reserve - Unspent Planning Portal Grant | 0 | 22,920 | 0 | 0 | 0 |
| Environment | | | | | | Public Order & Safety | | | | | |
| Quambone Waste Depot - installation of fencing | 0 | 37,105 | 0 | 0 | 0 | Tfr Reserve - Domestic Waste Management Reserve | 0 | 37,105 | 0 | 0 | 0 |
| Public Order & Safety | | | | | | Public Order & Safety | | | | | |
| Security Camera Upgrade | 20,000 | 20,000 | 20,400 | 15,000 | 15,000 | Tfr Reserve - Emergency Services Building | 200,000 | 200,000 | 200,000 | 0 | 0 |
| Coonamble SES Station Project | 550,000 | 550,000 | 950,000 | 0 | 0 | Grant Funds - SES Station Project | 350,000 | 350,000 | 400,000 | 0 | 0 |
| | | | | | | Loan Funds | 0 | 0 | 350,000 | 0 | 0 |
| Cemetery | | | | | | Cemetery | | | | | |
| Cemetery - Capital Improvement Program | 0 | 0 | 20,000 | 20,000 | 20,000 | Tfr Reserve - Cemetery | 0 | 0 | 0 | 0 | 0 |
| Plant Acquisitions | | | | | | Plant Acquisitions | | | | | |
| Plant Acquisitions Nett | 1,774,000 | 1,774,000 | 1,648,000 | 1,963,000 | 628,000 | From Plant Reserve | 1,774,000 | 1,774,000 | 1,648,000 | 1,963,000 | 628,000 |
| Tfr Reserve - Plant Fund | 1,210,000 | 1,210,000 | 1,210,000 | 1,210,000 | 1,210,000 | | | | | | |
| Loan Repayments | | | | | | | | | | | |
| Principal on Loans | 49,819 | 49,819 | 51,400 | 51,962 | 53,174 | | | | | | |
| Council Buildings | | | | | | Council Buildings | | | | | |
| Specific Works - Buildings | 69,000 | 69,000 | 70,380 | 69,120 | 70,000 | Tfr Reserve-Premises Refurb | 69,000 | 286,500 | 318,880 | 0 | 0 |
| LRCI Grant Program - Quambone Toilet Block | 0 | 54,675 | 33,024 | 0 | 0 | LRCI Grant Program - Quambone Toilet Block | 0 | 54,675 | 33,024 | 0 | 0 |
| SCG Grant Program - Coonamble CBD Toilet Block | 0 | 42,178 | 0 | 0 | 0 | Tfr Reserve - SCC Grant Matching cont. | 0 | 13,057 | 0 | 0 | 0 |
| SCC Grant Program - Museum Stables | 0 | 67,945 | 62,745 | 0 | 0 | Sale of Council Housing | 120,000 | 120,000 | 0 | 0 | 0 |
| SCC Grant Program - Gulargambone Youth Centre | 0 | 66,664 | 0 | 0 | 0 | SCC Grant Program - Grant Funds | 0 | 140,902 | 62,745 | 0 | 0 |
| Coonamble Visitors Information Centre Const. | 0 | 315,950 | 0 | 0 | 0 | | | | | | |
| Library LSP Grant Funds - Upgrades | 0 | 15,634 | 15,000 | 15,000 | 15,000 | | | | | | |
| Renovations / Repairs - Quambone Hall & Library | 0 | 50,000 | 50,000 | 0 | 0 | Tfr Reserve - Aerodrome | 0 | 40,000 | 40,000 | 0 | 0 |
| Renovations / Repairs - Coonamble Library | 0 | 17,500 | 0 | 0 | 0 | Tfr Reserve - Quarry | 0 | 32,500 | 0 | 0 | 0 |
| Renovations / Repairs - Coonamble Aerodrome Terminal | 0 | 40,000 | 40,000 | 0 | 0 | Tfr Reserve - Domestic Waste Reserve | 0 | 50,000 | 50,000 | 0 | 0 |
| Renovations / Repairs - Crusher Plant and Change Room (Quarry) | 0 | 32,500 | 0 | 0 | 0 | | | | | | |
| Renovations / Repairs - Chemical Storage Shed (Rubbish Depot) | 0 | 50,000 | 50,000 | 0 | 0 | | | | | | |
| Renovations / Repairs - Residential Premises | 0 | 150,000 | 198,500 | 0 | 0 | | | | | | |
| Tfr Reserve - Premise Refurb | 900,000 | 900,000 | 0 | 150,000 | 150,000 | | | | | | |
| Sport and Recreation | | | | | | Sport and Recreation | | | | | |
| PRMFP - Warrena Weir CCTV & Power upgrades | 0 | 64,497 | 0 | 0 | 0 | PRMFP - Warrena Weir CCTV & Power upgrades | 0 | 64,497 | 0 | 0 | 0 |
| SCCF Netball Courts - Installation of Fence | 0 | 49,748 | 0 | 0 | 0 | Tfr Reserve - Unspent Grant SCC | 0 | 49,748 | 0 | 0 | 0 |
| Smith Park - Irrigation system Extensions | 0 | 10,079 | 0 | 0 | 0 | Tfr Reserve - Carry Over Works | 0 | 16,000 | 0 | 0 | 0 |
| Coonamble Sportsground - Irrigation system modifications | 0 | 36,000 | 0 | 0 | 0 | Tfr Reserve - Sportsground | 0 | 20,000 | 0 | 0 | 0 |
| SCCF4 -0492 Grant Program - Construction of Women's Changerooms | 0 | 0 | 450,000 | 0 | 0 | SCCF Grant Program - Round 4 | 0 | 0 | 777,083 | 0 | 0 |
| SCCF40958 Grant Program - Installation of Walking Loop | 0 | 0 | 327,083 | 0 | 0 | | | | | | |
| Coonamble Pool - Capital Renewal / Upgrade Program | 0 | 0 | 466,957 | 0 | 0 | Grant Funds - Recreational Facilities Upgrade | 0 | 0 | 466,957 | 0 | 0 |
| DCP Funding - Coonamble Sportsground DCP000461 | 193,775 | 193,775 | 119,450 | 0 | 0 | Tfr Reserve - Showground Reserve | 0 | 0 | 25,000 | 0 | 0 |
| Coonamble Showground Upgrades | 0 | 0 | 25,000 | 0 | 0 | | | | | | |
| Mining, Manufacturing & Const. | | | | | | Mining, Manufacturing & Const. | | | | | |
| Tfr Reserve - Crusher | 131,000 | 131,000 | 131,000 | 131,000 | 131,000 | | | | | | |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| GENERAL FUND NON-OPERATING - CONTINUED | | | | | | | | | | | |
| Transport & Communication | | | | | | Transport & Communication | | | | | |
| Urban Roads - Road Safety Program - Tooloon St Pedestrian Crossing | 0 | 45,000 | 0 | 0 | 0 | Grant Funds - Road Safety Program School Zones | 0 | 45,000 | 0 | 0 | 0 |
| Urban Roads - Maule lane Reconstruct Project | 0 | 234,970 | 0 | 0 | 0 | | | | | | |
| Urban Roads - Betram Street Reconstruction Project | 350,000 | 350,000 | 350,000 | 0 | 0 | Loan Funds - Unspent | 350,000 | 350,000 | 350,000 | 0 | 0 |
| Urban Roads - Capital Renewal Program | 0 | 0 | 200,000 | 200,000 | 200,000 | Tfr Reserve - Sealed Road Reserves | 0 | 0 | 200,000 | 0 | 0 |
| Unsealed Rural Roads - Reconstruction program | 0 | 300,000 | 350,000 | 300,000 | 300,000 | Tfr Reserve - Unsealed Road Reserves | 0 | 300,000 | 350,000 | 300,000 | 0 |
| Sealed Rural Local - Heavy Patch and Resealing program | 0 | 0 | 200,000 | 200,000 | 200,000 | Tfr Reserve - Sealed Road Reserves | 0 | 0 | 200,000 | 0 | 0 |
| FCR - MR7515 - Joint Project Warren Shire | 637,016 | 0 | 0 | 0 | 0 | Grant Funds - Fixing Country Roads Program | 426,800 | 0 | 506,875 | 0 | 0 |
| R.O.S.I. - MR7515 Warren Road | 630,172 | 0 | 0 | 0 | 0 | Grant Funds - R.O.S.I. - MR7515 Warren Road | 630,172 | 0 | 506,875 | 0 | 0 |
| Regional Roads - Capital Renewal Program | 0 | 620,216 | 100,000 | 0 | 0 | | | | | | |
| Regional Roads - Capital Renewal Program - Pilliga Rd Floodway | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Regional Roads - Capital Renewal Program - Warren Road upgrade | 0 | 0 | 1,267,188 | 0 | 0 | Tfr Reserve - Financial Assistance Grant | 0 | 791,366 | 0 | 0 | 0 |
| Repair Program - MR 383 Pilliga Rd Rehab - Ch:36.97 - 37.97km | 340,000 | 0 | 0 | 0 | 0 | Grant Funds - Repair Program | 170,000 | 0 | 0 | 0 | 0 |
| Repair Program - MR 383 Pilliga Rd Rehab - Ch:0.00-1.03km | 350,200 | 350,200 | 0 | 0 | 0 | Grant Funds - Repair Program | 175,100 | 175,100 | 0 | 0 | 0 |
| HVSP Program - MR7515 Warren Road / Highway Intersection | 820,000 | 0 | 820,000 | 0 | 0 | Grant Funds - HVSP Program | 410,000 | 0 | 410,000 | 0 | 0 |
| Roads to Recover - Local Roads Renewal | 0 | 570,000 | 0 | 0 | 0 | | | | | | |
| Roads to Recovery -Shanklin Rd- Unsealed Renewal | 0 | 0 | 375,000 | 729,818 | 929,818 | | | | | | |
| Roads to Recovery - SR 3 Goorianawa Road - Unsealed Renewal | 182,900 | 182,900 | 0 | 0 | 0 | Tfr Reserve - Unspent Roads to Recovery Grant Funds | 0 | 383,543 | 0 | 0 | 0 |
| Roads to Recovery - Wingadee Rd Renewal & Drainage | 600,000 | 0 | 150,000 | 200,000 | 0 | | | | | | |
| Roads to Recovery - Local Roads Renewal - Yalcogrin St Gular | 0 | 0 | 400,000 | 0 | 0 | Tfr Reserve - Sealed Road Reserves matching comp R2R | 0 | 0 | 0 | 0 | 0 |
| Roads to Recovery - SR 26 Vatua Lane - Unsealed Renewal | 45,000 | 45,000 | 0 | 0 | 0 | | | | | | |
| Roads to Recovery - SR 86 Carinda Road - Unsealed Renewal | 101,918 | 101,918 | 0 | 0 | 0 | | | | | | |
| Roads to Recovery - SR 16 Mungery Rd - Unsealed Renewal | 0 | 17,791 | 0 | 0 | 0 | | | | | | |
| Roads to Recovery - SR 4 Emby Road - Unsealed Renewal | 0 | 100,782 | 0 | 0 | 0 | | | | | | |
| L.R.C.I. Grant Program - Box Ridge Road - Reconstruction | 263,922 | 320,000 | 1,859,636 | 0 | 0 | Grant Funds - Local Roads & Community Infrastructure | 0 | 0 | 1,859,636 | 0 | 0 |
| L.R.C.I. Grant Program - Beanbah Rd - Bridge Abutments | 60,000 | 0 | 0 | 0 | 0 | | | | | | |
| L.R.C.I. Grant Program - Upgrades to selected flood damage sites | 400,000 | 0 | 0 | 0 | 0 | | | | | | |
| L.R.C.I. Grant Program - Quambone Road - Euronne Gully culverts | 0 | 280,000 | 0 | 0 | 0 | | | | | | |
| L.R.C.I. Grant Program - Quabathoo Rd Replacement of causeway | 0 | 63,922 | 0 | 0 | 0 | Grant Funds - Local Roads & Community Infrastructure | 0 | 61,890 | 0 | 0 | 0 |
| L.R.C.I. Grant Program - Sandycamp Rd Stabilise causeway | 0 | 15,000 | 0 | 0 | 0 | Grant Funds - Fixing Local Roads Rd 1 | 0 | 227,017 | 0 | 0 | 0 |
| L.R.C.I. Grant Program - Installation of VIC Driveway | 0 | 45,000 | 0 | 0 | 0 | Tfr Reserve - Sealed Road Reserve | 0 | 110,000 | 0 | 0 | 0 |
| L.R.C.I. Grant Program - P1 Wingadee Road Renewal | 0 | 61,890 | 0 | 0 | 0 | | | | | | |
| FLR R1- Carinda Road Heavy Patch and Culvert | 0 | 337,017 | 0 | 0 | 0 | Grant Funds - Fixing Country Roads | 0 | 228,303 | 0 | 0 | 0 |
| FLR R2 - SR86 Carinda Rd | 569,943 | 569,943 | 0 | 0 | 0 | | | | | | |
| FLR R3 - SR86 Carinda Rd HP & Culverts | 0 | 2,265,840 | 2,265,840 | 0 | 0 | Grant Funds - Fixing Local Roads Rd 3 | 0 | 2,265,840 | 2,265,840 | 0 | 0 |
| FCR MR383 Pilliga Road Floodway (75/25) | 0 | 304,405 | 0 | 0 | 0 | | | | | | |
| Stormwater Drainage - Improvement Program for Coonamble | 100,000 | 100,000 | 175,000 | 100,000 | 100,000 | Grant Funds - Tooraweenah Road | 7,358,000 | 7,358,000 | 13,566,000 | 9,044,000 | 0 |
| Tooraweenah Road - Extension of Sealed length | 7,538,000 | 7,538,000 | 13,566,000 | 9,044,000 | 0 | Tfr Reserve - Unspent Grant Funds | 0 | 219,790 | 0 | 0 | 0 |
| Tooraweenah Rd - Preliminary Studies | 0 | 219,790 | 0 | 0 | 0 | | | | | | |
| Flood Damage - Restoration of Roads Network | 0 | 1,685,916 | 2,950,226 | 0 | 0 | | | | | | |
| | | | | | | 0 | | | | | |
| Ancillary Road Facilities | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Kerb & Gutter Construction WIP | 362,000 | 362,000 | 75,000 | 50,000 | 50,000 | Tfr Reserve - Kerb & Gutter | 13,730 | 13,730 | 0 | 0 | 0 |
| Footpaths Construction WIP | 45,400 | 45,400 | 45,000 | 51,250 | 52,540 | Tfr Reserve - Footpath Replacement | 45,400 | 45,400 | 45,000 | 0 | 0 |
| Economic Services | | | | | | Economic Services | | | | | |
| | | | | | | | | | | | |
| Caravan Park Redevelopment - RNSW2225 | 0 | 286,296 | 0 | 0 | 0 | | | | | | |
| Coonamble Caravan Park Upgrade | 200,000 | 253,000 | 200,000 | 0 | 0 | Tfr Reserve - Unspent Loan Funds | 200,000 | 200,000 | 200,000 | 0 | 0 |
| Town Entrance Signage Upgrades | 0 | 197,164 | 0 | 0 | 0 | Tfr Reserve - Caravan Park | 0 | 0 | 0 | 0 | 0 |
| Coonamble CBD revitalisation project Design Costs | 0 | 296,698 | 0 | 0 | 0 | Tfr Reserve - Carry Over Works | 0 | 578,316 | 0 | 0 | 0 |
| Coonamble CBD - Skillmans Land & CBD Precinct upgrades | 300,000 | 300,000 | 0 | 0 | 0 | Tfr Reserve - Unspent Grants | 0 | 40,050 | 0 | | |
| Public Art Installation - DCP Funded | 0 | 125,093 | 0 | 0 | 0 | Tfr Reserve - Town Entrance Signage | 0 | 197,164 | 0 | 0 | 0 |
| Artesian Baths - Business Case Study | 0 | 198,618 | 0 | 0 | 0 | Unspent Grant - Coming to Coonamble Transport | 0 | 0 | 0 | 0 | 0 |
| Coonamble Mineral Spa- Design and development costs | 300,000 | 300,000 | 0 | 0 | 0 | Tfr Reserve - Bore Bath Establishment | 300,000 | 300,000 | 0 | 0 | 0 |
| General Fund Non Operating Total | 19,170,720 | 25,164,493 | 31,361,484 | 14,540,150 | 4,164,532 | Total Capital General Fund | 12,668,857 | 18,853,812 | 24,994,541 | 11,307,000 | 628,000 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| WATER FUND NON-OPERATING | | | | | | | | | | | |
| Coonamble Water Supply Capital Works | | | | | | Coonamble Water Supply Capital Works | | | | | |
| Mains Replacement Program - Coonamble | 0 | 0 | 0 | 294,117 | 301,086 | Tfr Reserve - Water Fund | 553,931 | 613,032 | 663,384 | 354,966 | 351,757 |
| - Calga St. | 35,420 | 35,420 | 0 | 0 | 0 | | | | | | |
| - Maule St. | 15,068 | 15,068 | 0 | 0 | 0 | | | | | | |
| - Sydney St. | 70,285 | 70,285 | 70,285 | 0 | 0 | | | | | | |
| - Mundooren St | 183,527 | 183,527 | 183,527 | 0 | 0 | | | | | | |
| - Wingadee St | 0 | 0 | 271,399 | 0 | 0 | | | | | | |
| - Broad St | 0 | 0 | 99,431 | 0 | 0 | | | | | | |
| Relocate Chlorine Storage | 0 | 0 | 20,000 | 0 | 0 | | | | | | |
| Reservoir Improvements - Lockable Access water | 0 | 0 | 24,000 | 0 | 0 | | | | | | |
| Construction of new Sedimentation Lagoon - Coonamble | 1,750,000 | 1,750,000 | 0 | 0 | 0 | Grant Fund Income - Construct Sedimentation Lagoon | 1,400,000 | 1,400,000 | 0 | 0 | 0 |
| Quambone - WATER SUPPLY CAPITAL WORKS | | | | | | | | | | | |
| Mains Replacement - Quambone | 0 | 0 | 0 | 60,849 | 50,671 | | | | | | |
| - Gidgerah Street | 43,560 | 43,560 | 0 | 0 | 0 | | | | | | |
| - Mungie Street | 10,800 | 10,800 | 0 | 0 | 0 | | | | | | |
| - Tucka Street | 0 | 0 | 61,170 | 0 | 0 | | | | | | |
| Construct new chlorine room Quambone | 0 | 50,000 | 45,000 | 0 | 0 | | | | | | |
| Quambone - Chlorine Residual Monitors | 0 | 0 | 20,000 | 0 | 0 | | | | | | |
| Quambone - Chlorine Scales and Auto changeover | 0 | 0 | 12,000 | 0 | 0 | | | | | | |
| Reservoir Improvements - Lockable Access water | 0 | 0 | 15,000 | 0 | 0 | | | | | | |
| GULARGAMBONE - WATER SUPPLY CAPITAL WORKS | | | | | | GULARGAMBONE - WATER SUPPLY CAPITAL WORKS | | | | | |
| Mains Replacement Program - Gulargambone | 0 | 0 | 0 | 87,929 | 29,405 | Tfr Reserve - Water Fund | 149,900 | 149,900 | 317,970 | 87,929 | 29,405 |
| - Coonamble Street | 48,968 | 48,968 | 48,968 | 0 | 0 | | | | | | |
| - Munnell Street | 23,165 | 23,165 | 23,165 | 0 | 0 | | | | | | |
| - Kirban Street | 77,767 | 77,767 | 77,767 | 0 | 0 | | | | | | |
| - Munnell Street ? | 0 | 0 | 139,688 | 0 | 0 | | | | | | |
| - Breelong Street | 0 | 0 | 28,305 | 0 | 0 | | | | | | |
| Gulargambone - Chlorine Residual Monitors | 0 | 0 | 40,000 | 0 | 0 | | | | | | |
| Gulargambone - Chlorine Scales and Auto changeover | 0 | 0 | 24,000 | 0 | 0 | | | | | | |
| Loan Repayments | | | | | | | | | | | |
| Principal on Loans | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Total Water Fund Non-operating program | 2,258,560 | 2,308,560 | 1,203,705 | 442,895 | 381,162 | Total Water Fund Non-operating program | 2,103,831 | 2,162,932 | 981,354 | 442,895 | 381,162 |

| EXPENDITURE | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 | INCOME | Original Estimate 2021/22 | Planned 2021/22 | Estimated 2022/23 | Estimated 2023/24 | Estimated 2024/2025 |
|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|--|---------------------------------|--------------------|----------------------|----------------------|------------------------|
| SEWERAGE FUND NON-OPERATING | | | | | | | | | | | |
| Coonamble Sewerage Capital Works | | | | | | Coonamble Sewerage Capital Works | | | | | |
| Mains relining | 211,570 | 211,570 | 535,000 | 210,540 | 208,582 | Tfr Reserve - Sewer Fund | 587,570 | 654,832 | 777,543 | 210,540 | 208,582 |
| Coonamble Sewer - Stage 3 Rising Main Augmentation | 376,000 | 0 | 0 | 0 | 0 | | | | | | |
| Installation of Flowmeters and Scada | 0 | 84,500 | 0 | 0 | 0 | | | | | | |
| Capital renewals - Pump Station and Treatment works | 0 | 145,000 | 0 | 0 | 0 | | | | | | |
| Reconstruct Storage lagoon banks | 0 | 8,500 | 0 | 0 | 0 | | | | | | |
| SPS1 Vent Stack | 0 | 0 | 20,000 | 0 | 0 | | | | | | |
| STP Replacement Option Report and Concept Design | 0 | 0 | 250,000 | 0 | 0 | SSWP 403 Grant Funding | | | 225,000 | | |
| | | | | | | | | | | | |
| Gulargambone Sewerage Capital Works | | | | | | Gulargambone Sewerage Capital Works | | | | | |
| Gular Mains - Relining | 102,347 | 102,347 | 235,000 | 100,946 | 95,982 | Tfr Reserve - Sewer Fund | 452,347 | 452,347 | 595,000 | 100,946 | 95,982 |
| Gulargambone Sewer Treatment Plant - Pasveer Channel Renewal | 150,000 | 215,000 | 0 | 0 | 0 | | | | | | |
| Gulargambone Sewer Treatment Plant - Reline Maturation Pond | 0 | 60,000 | 60,000 | 0 | 0 | | | | | | |
| Gulargambone Sewer Treatment Plant - Tertiary Ponds | 100,000 | 100,000 | 200,000 | 0 | 0 | | | | | | |
| Gulargambone Sewer Treatment Plant - SCADA and Aeration Control | 100,000 | 100,000 | 100,000 | 0 | 0 | | | | | | |
| Gulargambone Sewer Treatment Plant - Replace Lids and Guide Rail | 0 | 13,000 | 0 | 0 | 0 | | | | | | |
| | | | | | | | | | | | |
| Loan Repayments | | | | | | | | | | | |
| Principal on Loans | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Total Sewer Fund Non-operating program | 1,039,917 | 1,039,917 | 1,400,000 | 311,486 | 304,564 | Total Sewer Fund Non-operating program | 1,039,917 | 1,107,179 | 1,597,543 | 311,486 | 304,564 |

Appendix C



Coonamble Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Coonamble Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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Coonamble Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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 2022.

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 2022

Statement by Councillors and Management

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

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

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

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

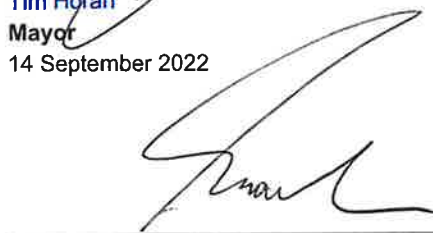
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

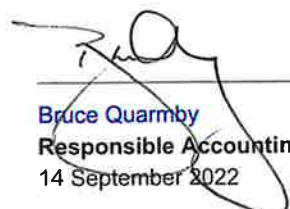
We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 14 September 2022.



Tim Horan
Mayor
14 September 2022

Karen Churchill
Councillor
14 September 2022

Ross Earl
General Manager
14 September 2022

Bruce Quarmby
Responsible Accounting Officer
14 September 2022

Coonamble Shire Council

Income Statement

for the year ended 30 June 2022

| Original unaudited budget 2022 \$ '000 | | Notes | Actual 2022 \$ '000 | Actual 2021 \$ '000 |
|--|--|-------|---------------------------|---------------------------|
| Income from continuing operations | | | | |
| 7,098 | Rates and annual charges | B2-1 | 6,818 | 6,736 |
| 6,769 | User charges and fees | B2-2 | 6,286 | 4,697 |
| 923 | Other revenues | B2-3 | 787 | 1,034 |
| 8,005 | Grants and contributions provided for operating purposes | B2-4 | 11,337 | 10,178 |
| 11,490 | Grants and contributions provided for capital purposes | B2-4 | 1,643 | 2,961 |
| 162 | Interest and investment income | B2-5 | 206 | 139 |
| 148 | Other income | B2-6 | 80 | 106 |
| 120 | Net gain from the disposal of assets | B4-1 | 2 | 15 |
| 34,715 | Total income from continuing operations | | 27,159 | 25,866 |
| Expenses from continuing operations | | | | |
| 8,881 | Employee benefits and on-costs | B3-1 | 8,078 | 8,210 |
| 6,683 | Materials and services | B3-2 | 6,561 | 5,146 |
| 7 | Borrowing costs | B3-3 | 9 | 2 |
| 6,965 | Depreciation, amortisation and impairment of non-financial assets | B3-4 | 6,641 | 6,752 |
| 827 | Other expenses | B3-5 | 819 | 1,062 |
| 23,363 | Total expenses from continuing operations | | 22,108 | 21,172 |
| 11,352 | Operating result from continuing operations | | 5,051 | 4,694 |
| 11,352 | Net operating result for the year attributable to Council | | 5,051 | 4,694 |
| | | | | |
| (138) | Net operating result for the year before grants and contributions provided for capital purposes | | 3,408 | 1,733 |

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 2022

| | Notes | 2022 \$ '000 | 2021 \$ '000 |
|--|-------|-----------------|-----------------|
| Net operating result for the year – from Income Statement | | 5,051 | 4,694 |
| 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 | 15,155 | 297 |
| Total items which will not be reclassified subsequently to the operating result | | 15,155 | 297 |
| Total other comprehensive income for the year | | 15,155 | 297 |
| Total comprehensive income for the year attributable to Council | | 20,206 | 4,991 |

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 2022

| | Notes | 2022 \$ '000 | 2021 \$ '000 |
|--|-------|-----------------|-----------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | C1-1 | 5,417 | 13,619 |
| Investments | C1-2 | 28,250 | 13,250 |
| Receivables | C1-4 | 7,071 | 5,245 |
| Inventories | C1-5 | 941 | 981 |
| Other | | 128 | 133 |
| Total current assets | | 41,807 | 33,228 |
| Non-current assets | | | |
| Receivables | C1-4 | 271 | 188 |
| Infrastructure, property, plant and equipment (IPPE) | C1-6 | 315,490 | 300,986 |
| Right of use assets | C2-1 | 102 | 33 |
| Investments accounted for using the equity method | D2-2 | 75 | 70 |
| Total non-current assets | | 315,938 | 301,277 |
| Total assets | | 357,745 | 334,505 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | C3-1 | 2,786 | 1,684 |
| Income received in advance | C3-1 | 382 | 293 |
| Contract liabilities | C3-2 | 3,384 | 1,168 |
| Lease liabilities | C2-1 | 37 | 19 |
| Borrowings | C3-3 | 44 | 50 |
| Employee benefit provisions | C3-4 | 1,704 | 2,066 |
| Total current liabilities | | 8,337 | 5,280 |
| Non-current liabilities | | | |
| Lease liabilities | C2-1 | 66 | 14 |
| Borrowings | C3-3 | 448 | 500 |
| Employee benefit provisions | C3-4 | 93 | 116 |
| Total non-current liabilities | | 607 | 630 |
| Total liabilities | | 8,944 | 5,910 |
| Net assets | | 348,801 | 328,595 |
| EQUITY | | | |
| Accumulated surplus | | 189,154 | 184,103 |
| IPPE revaluation reserve | C4-1 | 159,647 | 144,492 |
| Council equity interest | | 348,801 | 328,595 |
| Total equity | | 348,801 | 328,595 |

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 2022

| | Notes | 2022 | | | 2021 | | |
|---|-------|-----------------------------------|---|----------------------------|-----------------------------------|---|----------------------------|
| | | 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 | | 184,103 | 144,492 | 328,595 | 179,409 | 144,195 | 323,604 |
| Restated opening balance | | 184,103 | 144,492 | 328,595 | 179,409 | 144,195 | 323,604 |
| Net operating result for the year | | 5,051 | – | 5,051 | 4,694 | – | 4,694 |
| Other comprehensive income | | | | | | | |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-6 | – | 15,155 | 15,155 | – | 297 | 297 |
| Other comprehensive income | | – | 15,155 | 15,155 | – | 297 | 297 |
| Total comprehensive income | | 5,051 | 15,155 | 20,206 | 4,694 | 297 | 4,991 |
| Closing balance at 30 June | | 189,154 | 159,647 | 348,801 | 184,103 | 144,492 | 328,595 |

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 2022

| Original unaudited budget 2022 \$ '000 | | Notes | Actual 2022 \$ '000 | Actual 2021 \$ '000 |
|--|---|-------|---------------------------|---------------------------|
| Cash flows from operating activities | | | | |
| Receipts: | | | | |
| 7,092 | Rates and annual charges | | 6,649 | 6,793 |
| 5,730 | User charges and fees | | 5,675 | 3,663 |
| 158 | Interest received | | 198 | 122 |
| 19,430 | Grants and contributions | | 14,363 | 12,617 |
| – | Bonds, deposits and retentions received | | 12 | 97 |
| 2,025 | Other | | 1,864 | 1,834 |
| Payments: | | | | |
| (8,880) | Payments to employees | | (8,521) | (8,086) |
| (6,788) | Payments for materials and services | | (7,272) | (6,628) |
| (7) | Borrowing costs | | (9) | (2) |
| – | Bonds, deposits and retentions refunded | | (57) | (14) |
| (786) | Other | | (751) | (1,094) |
| 17,974 | Net cash flows from operating activities | G1-1 | 12,151 | 9,302 |
| Cash flows from investing activities | | | | |
| Receipts: | | | | |
| – | Sale of investments | | 35,500 | 63,000 |
| – | Sale of real estate assets | | 50 | – |
| 250 | Proceeds from sale of IPPE | | – | 236 |
| Payments: | | | | |
| – | Purchase of investments | | (50,500) | (63,250) |
| (18,773) | Payments for IPPE | | (5,323) | (10,115) |
| (18,523) | Net cash flows from investing activities | | (20,273) | (10,129) |
| Cash flows from financing activities | | | | |
| Receipts: | | | | |
| – | Proceeds from borrowings | | – | 550 |
| Payments: | | | | |
| (52) | Repayment of borrowings | | (58) | (41) |
| (18) | Principal component of lease payments | | (22) | (18) |
| (70) | Net cash flows from financing activities | | (80) | 491 |
| (619) | Net change in cash and cash equivalents | | (8,202) | (336) |
| 11,178 | Cash and cash equivalents at beginning of year | | 13,619 | 13,955 |
| 10,559 | Cash and cash equivalents at end of year | C1-1 | 5,417 | 13,619 |
| 12,750 | plus: Investments on hand at end of year | C1-2 | 28,250 | 13,250 |
| 23,309 | Total cash, cash equivalents and investments | | 33,667 | 26,869 |

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

Coonamble Shire Council

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Coonamble Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 14 September 2022. 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 but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2022.

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 | |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------------------|-----------------|---------------------------|-----------------|
| | 2022 \$ '000 | 2021 \$ '000 | 2022 \$ '000 | 2021 \$ '000 | 2022 \$ '000 | 2021 \$ '000 | 2022 \$ '000 | 2021 \$ '000 | 2022 \$ '000 | 2021 \$ '000 |
| Functions or activities | | | | | | | | | | |
| Administration | 11,776 | 10,561 | 5,394 | 4,846 | 6,382 | 5,715 | 4,036 | 4,452 | 44,528 | 36,751 |
| Public order and safety | 625 | 981 | 927 | 1,158 | (302) | (177) | 206 | 406 | 3,457 | 3,487 |
| Health | 14 | 17 | 199 | 221 | (185) | (204) | – | – | 457 | 469 |
| Environment | 482 | 985 | 947 | 917 | (465) | 68 | 3 | 520 | 16,252 | 16,345 |
| Community service and education | 3 | 55 | 119 | 102 | (116) | (47) | 3 | 55 | 780 | 731 |
| Housing and community amenities | 224 | 316 | 558 | 547 | (334) | (231) | 39 | 112 | 6,789 | 6,440 |
| Water supplies | 1,507 | 1,456 | 1,469 | 1,308 | 38 | 148 | 120 | – | 21,935 | 21,948 |
| Sewerage supplies | 938 | 1,005 | 843 | 1,121 | 95 | (116) | – | 164 | 22,299 | 18,609 |
| Recreation and culture | 499 | 1,551 | 2,041 | 2,019 | (1,542) | (468) | 445 | 1,493 | 10,242 | 12,421 |
| Mining, manufacturing and construction | 2,227 | 1,503 | 2,101 | 1,750 | 126 | (247) | – | – | 8,965 | 7,603 |
| Transport and Communication | 8,048 | 6,356 | 6,381 | 6,532 | 1,667 | (176) | 7,756 | 5,248 | 217,616 | 207,053 |
| Economic Affairs | 816 | 1,080 | 1,129 | 651 | (313) | 429 | 372 | 689 | 4,425 | 2,648 |
| Total functions and activities | 27,159 | 25,866 | 22,108 | 21,172 | 5,051 | 4,694 | 12,980 | 13,139 | 357,745 | 334,505 |

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

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Ordinary rates | | |
| Residential | 730 | 730 |
| Farmland | 4,051 | 4,037 |
| Business | 164 | 160 |
| Less: pensioner rebates (mandatory) | (66) | (45) |
| Rates levied to ratepayers | 4,879 | 4,882 |
| Pensioner rate subsidies received | 36 | 24 |
| Total ordinary rates | 4,915 | 4,906 |
| Annual charges | | |
| (pursuant to s.496, s.496A, s.496B, s.501 & s.611) | | |
| Domestic waste management services | 393 | 471 |
| Water supply services | 731 | 665 |
| Sewerage services | 794 | 724 |
| Less: pensioner rebates (mandatory) | (43) | (65) |
| Annual charges levied | 1,875 | 1,795 |
| Pensioner subsidies received: | | |
| – Water | 14 | 12 |
| – Sewerage | 13 | 10 |
| – Domestic waste management | 1 | 13 |
| Total annual charges | 1,903 | 1,830 |
| Total rates and annual charges | 6,818 | 6,736 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|---|--------|-----------------|-----------------|
| Specific user charges | | | |
| (per s.502 - specific 'actual use' charges) | | | |
| Water supply services | 2 | 620 | 680 |
| Sewerage services | 2 | 123 | 118 |
| Waste management services (non-domestic) | 2 | 78 | — |
| Total specific user charges | | 821 | 798 |
| Other user charges and fees | | | |
| (i) Fees and charges – statutory and regulatory functions (per s.608) | | | |
| Building regulation | 2 | 23 | 29 |
| Building services – other | 2 | 4 | 4 |
| Planning and building regulation | 2 | 1 | 1 |
| Regulatory/ statutory fees | 2 | 3 | 5 |
| Registration fees | 2 | 18 | 24 |
| Section 10.7 certificates (EP&A Act) | 2 | 17 | 17 |
| Section 603 certificates | 2 | 12 | 10 |
| Town planning | 2 | 27 | 30 |
| Total fees and charges – statutory/regulatory | | 105 | 120 |
| (ii) Fees and charges – other (incl. general user charges (per s.608)) | | | |
| Caravan park | 2 | 28 | 25 |
| Cemeteries | 2 | 123 | 83 |
| Park rents | 2 | 1 | 1 |
| Quarry revenues | 2 | 2,204 | 1,474 |
| Transport for NSW works (state roads not controlled by Council) | 2 | 2,664 | 1,912 |
| Saleyards | 2 | 94 | 100 |
| Swimming centres | 2 | 23 | 25 |
| Water connection fees | 2 | 7 | — |
| Private works | 2 | 156 | 108 |
| Recreational grounds fees | 2 | 25 | 22 |
| Other | 2 | 35 | 29 |
| Total fees and charges – other | | 5,360 | 3,779 |
| Total other user charges and fees | | 5,465 | 3,899 |
| Total user charges and fees | | 6,286 | 4,697 |
| 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) | | 6,286 | 4,697 |
| Total user charges and fees | | 6,286 | 4,697 |

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 revenues

| | Timing | 2022 \$ '000 | 2021 \$ '000 |
|---|--------|-----------------|-----------------|
| Legal fees recovery – rates and charges (extra charges) | 1 | 55 | 3 |
| Commissions and agency fees | 2 | 108 | 110 |
| Diesel rebate | 1 | 94 | 87 |
| Insurance claims recoveries | 1 | 16 | 83 |
| Sales of inventories | 2 | – | 1 |
| Sales – general | 2 | 19 | 30 |
| Energy rebate | 2 | – | 39 |
| Reimbursement – bushfire | 2 | 401 | 549 |
| Other | 1 | 94 | 132 |
| Total other revenue | | 787 | 1,034 |

Timing of revenue recognition for other revenue

| | | |
|---|------------|--------------|
| Other revenue recognised over time (1) | 258 | 305 |
| Other revenue recognised at a point in time (2) | 529 | 729 |
| Total other revenue | 787 | 1,034 |

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 2022 \$ '000 | Operating 2021 \$ '000 | Capital 2022 \$ '000 | Capital 2021 \$ '000 |
|--|--------|------------------------------|------------------------------|----------------------------|----------------------------|
| | Timing | | | | |
| General purpose grants and non-developer contributions (untied) | | | | | |
| General purpose (untied) | | | | | |
| Current year allocation | | | | | |
| Financial assistance | 1 | 2,357 | 2,150 | – | – |
| Payment in advance - future year allocation | | | | | |
| Financial assistance | 1 | 3,626 | 2,302 | – | – |
| Amount recognised as income during current year | | 5,983 | 4,452 | – | – |
| Special purpose grants and non-developer contributions (tied) | | | | | |
| Cash contributions | | | | | |
| Previously specific grants: | | | | | |
| Water supplies | 1 | 120 | – | – | – |
| Sewerage services | 1 | – | – | – | 164 |
| Tourism | 1 | – | 400 | 41 | 272 |
| Community care | 1 | 33 | 56 | – | 8 |
| Employment and training programs | 2 | 2 | 1 | – | – |
| Community centres | 1 | – | – | 67 | – |
| Economic development | 1 | 118 | 62 | – | – |
| Environmental programs | 1 | – | 73 | – | 501 |
| Floodplain management | 2 | 3 | 19 | – | – |
| Heritage and cultural | 1 | 3 | – | – | – |
| Library – per capita | 2 | 73 | 74 | – | – |
| Recreation and culture | 1 | 117 | 75 | 136 | 393 |
| Street lighting | 2 | 39 | 39 | – | – |
| Storm/flood damage | 1 | 1,591 | 326 | – | – |
| Transport (other roads and bridges funding) | 1 | 498 | 454 | 859 | 225 |
| Community Drought Program | 1 | 127 | 724 | – | – |
| Other specific grants | 1 | – | 80 | 540 | 914 |
| Transport (roads to recovery) | 2 | 931 | 1,395 | – | – |
| Previously contributions: | | | | | |
| Bushfire services | 1 | 206 | 242 | – | 157 |
| Transport for NSW contributions (regional roads, block grant) | 2 | 1,493 | 1,706 | – | 327 |
| Total special purpose grants and non-developer contributions – cash | | 5,354 | 5,726 | 1,643 | 2,961 |
| Total special purpose grants and non-developer contributions (tied) | | 5,354 | 5,726 | 1,643 | 2,961 |
| Total grants and non-developer contributions | | 11,337 | 10,178 | 1,643 | 2,961 |
| Comprising: | | | | | |
| – Commonwealth funding | | 6,914 | 7,508 | 599 | 632 |
| – State funding | | 4,423 | 2,670 | 1,044 | 2,172 |
| – Other funding | | – | – | – | 157 |
| | | 11,337 | 10,178 | 1,643 | 2,961 |

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 2022 \$ '000 | Operating 2021 \$ '000 | Capital 2022 \$ '000 | Capital 2021 \$ '000 |
|---|------------------------------|------------------------------|----------------------------|----------------------------|
| Unspent grants and contributions | | | | |
| Unspent funds at 1 July | 916 | 832 | 1,110 | 261 |
| Add: Funds received and recognised as revenue in the current year | 531 | 789 | 2,666 | 1,098 |
| Less: Funds recognised as revenue in previous years that have been spent during the reporting year | (122) | (52) | – | – |
| Less: Funds received in prior year but revenue recognised and funds spent in current year | – | (653) | (427) | (249) |
| Unspent funds at 30 June | 1,325 | 916 | 3,349 | 1,110 |

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

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Interest on financial assets measured at amortised cost | | |
| – Overdue rates and annual charges (incl. special purpose rates) | 60 | 30 |
| – Cash and investments | 146 | 109 |
| Total interest and investment income (losses) | 206 | 139 |
| Interest and investment income is attributable to: | | |
| Unrestricted investments/financial assets: | | |
| Overdue rates and annual charges (general fund) | 26 | 13 |
| General Council cash and investments | 113 | 79 |
| Restricted investments/funds – external: | | |
| Water fund operations | 31 | 20 |
| Sewerage fund operations | 30 | 24 |
| Domestic waste management operations | 6 | 3 |
| Total interest and investment income | 206 | 139 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|--|-------|-----------------|-----------------|
| Rental income | | | |
| Other lease income | | | |
| Residential Premises | | 23 | 41 |
| Leaseback fees - council vehicles | | 14 | 18 |
| Council Land - NEI | | 26 | 26 |
| Aerodrome Lease Fees | | 12 | 12 |
| Total other lease income | | 75 | 97 |
| Total rental income | C2-2 | 75 | 97 |
| Net share of interests in joint ventures and associates using the equity method | | | |
| Joint ventures | | 5 | 9 |
| Total net share of interests in joint ventures and associates using the equity method | D2-2 | 5 | 9 |
| Total other income | | 80 | 106 |

B3 Costs of providing services

B3-1 Employee benefits and on-costs

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Salaries and wages | 6,522 | 6,690 |
| Employee leave entitlements (ELE) | 550 | 635 |
| Superannuation | 633 | 685 |
| Workers' compensation insurance | 330 | 302 |
| Fringe benefit tax (FBT) | 19 | 26 |
| Other | 275 | 301 |
| Total employee costs | 8,329 | 8,639 |
| Less: capitalised costs | (251) | (429) |
| Total employee costs expensed | 8,078 | 8,210 |
| Number of 'full-time equivalent' employees (FTE) at year end | 81 | 86 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|---|-------|-----------------|-----------------|
| Raw materials and consumables | | 2,344 | 1,550 |
| Contractor and consultancy costs | | | |
| – Building, electrical, plumbing | | 142 | 94 |
| – External plant hire | | 485 | 307 |
| – Planning | | 52 | 48 |
| – Quarry | | 320 | 144 |
| - Water Supply | | 77 | 2 |
| – Waste management | | 349 | 286 |
| – Aerodrome Grounds Maintenance | | 17 | 41 |
| Contractor and consultancy costs – other | | 174 | 315 |
| Audit Fees | F2-1 | 64 | 57 |
| Advertising | | 131 | 116 |
| Bank charges | | 19 | 17 |
| Computer software charges | | 103 | 97 |
| Councillor and Mayoral fees and associated expenses | F1-2 | 170 | 146 |
| Electricity and heating | | 402 | 388 |
| Election expenses | | 37 | – |
| Fire control expenses | | 2 | 2 |
| Insurance | | 465 | 406 |
| Office expenses (including computer expenses) | | 59 | 54 |
| Postage | | 25 | 23 |
| Printing and stationery | | 38 | 39 |
| Royalties | | 128 | 75 |
| Street Cleaning | | 227 | 253 |
| Street lighting | | 126 | 118 |
| Subscriptions and publications | | 92 | 87 |
| Telephone and communications | | 43 | 43 |
| Training costs (other than salaries and wages) | | 110 | 122 |
| Travel expenses | | 86 | 96 |
| Valuation fees | | 22 | 22 |
| Other expenses | | 91 | 100 |
| Legal expenses: | | | |
| – Legal expenses: planning and development | | 16 | 1 |
| – Legal expenses: other | | 145 | 97 |
| Total materials and services | | 6,561 | 5,146 |
| Total materials and services | | 6,561 | 5,146 |

B3-3 Borrowing costs

(i) Interest bearing liability costs

| | | |
|--|----------|----------|
| Interest on leases | 1 | 1 |
| Interest on loans | 8 | 1 |
| Total interest bearing liability costs | 9 | 2 |
| Total interest bearing liability costs expensed | 9 | 2 |
| Total borrowing costs expensed | 9 | 2 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|---|-------|-----------------|-----------------|
| Depreciation and amortisation | | | |
| Plant and equipment | | 1,180 | 1,232 |
| Office equipment | | 94 | 155 |
| Land improvements (depreciable) | | 18 | 18 |
| Infrastructure: | C1-6 | | |
| – Buildings – non-specialised | | 65 | 64 |
| – Buildings – specialised | | 463 | 489 |
| – Other structures | | 401 | 398 |
| – Roads | | 3,314 | 3,295 |
| – Bridges | | 155 | 155 |
| – Footpaths | | 31 | 31 |
| – Stormwater drainage | | 160 | 161 |
| – Water supply network | | 412 | 400 |
| – Sewerage network | | 325 | 336 |
| Right of use assets | C2-1 | 23 | 18 |
| Total gross depreciation and amortisation costs | | 6,641 | 6,752 |
| Total depreciation and amortisation costs | | 6,641 | 6,752 |
| Total depreciation, amortisation and impairment for non-financial assets | | 6,641 | 6,752 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|--|-------|-----------------|-----------------|
| Impairment of receivables | | | |
| Other | | – | 6 |
| Total impairment of receivables | C1-4 | – | 6 |
| Other | | | |
| Contributions/levies to other levels of government | | 75 | 72 |
| – Emergency services levy (includes FRNSW, SES, and RFS levies) | | 554 | 753 |
| – Other contributions/levies | | 116 | 116 |
| Donations, contributions and assistance to other organisations (Section 356) | | 74 | 115 |
| Total other | | 819 | 1,056 |
| Total other expenses | | 819 | 1,062 |

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 | 2022 \$ '000 | 2021 \$ '000 |
|---|-------|-----------------|-----------------|
| Gain (or loss) on disposal of plant and equipment | C1-6 | | |
| Proceeds from disposal – plant and equipment | | – | 179 |
| Less: carrying amount of plant and equipment assets sold/written off | | – | (147) |
| Gain (or loss) on disposal | | – | 32 |
| Gain (or loss) on disposal of infrastructure | C1-6 | | |
| Proceeds from disposal – infrastructure | | – | 57 |
| Less: carrying amount of infrastructure assets sold/written off | | (22) | (74) |
| Gain (or loss) on disposal | | (22) | (17) |
| Gain (or loss) on disposal of real estate assets held for sale | C1-5 | | |
| Proceeds from disposal – real estate assets | | 50 | – |
| Less: carrying amount of real estate assets sold/written off | | (26) | – |
| Gain (or loss) on disposal | | 24 | – |
| Gain (or loss) on disposal of investments | C1-2 | | |
| Proceeds from disposal/redemptions/maturities – investments | | 35,500 | 63,000 |
| Less: carrying amount of investments sold/redeemed/matured | | (35,500) | (63,000) |
| Gain (or loss) on disposal | | – | – |
| Net gain (or loss) from disposal of assets | | 2 | 15 |

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 16/06/2021 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 | 2022 Budget | 2022 Actual | 2022 ----- Variance ----- | |
|--|----------------|----------------|------------------------------|---------|
| Revenues | | | | |
| Rates and annual charges | 7,098 | 6,818 | (280) | (4)% U |
| User charges and fees | 6,769 | 6,286 | (483) | (7)% U |
| Other revenues | 923 | 787 | (136) | (15)% U |
| Council's ability to generate income from other revenues was adversely affected by the prevailing economic and climatic conditions experienced throughout the year. | | | | |
| Operating grants and contributions | 8,005 | 11,337 | 3,332 | 42% F |
| Council adopted a conservative approach for estimating the level of grant funded income that was expected to be received in the 2021/2022 financial year. Council was successful in obtaining additional unplanned grants throughout the year. | | | | |
| Capital grants and contributions | 11,490 | 1,643 | (9,847) | (86)% U |
| During the 2021/22 financial year, Council was unsuccessful in obtaining a number of Capital Grants that were originally budgeted to be received within the financial year. | | | | |
| Interest and investment revenue | 162 | 206 | 44 | 27% F |
| Both short term and long term factors have combined to drive interest rates higher than anticipated to be received at the time the 2021/2022 operational budget was prepared and adopted by Council. | | | | |
| Net gains from disposal of assets | 120 | 2 | (118) | (98)% U |
| Income from the planned sale of a number of Council assets, which were due to occur in the 2021/22 financial year was not realised as the sale of these assets has been postponed. | | | | |
| Other income | 148 | 80 | (68) | (46)% U |
| Council's ability to generate other income was adversely affected by the prevailing economic and climatic conditions experienced throughout the year. | | | | |
| Expenses | | | | |
| Employee benefits and on-costs | 8,881 | 8,078 | 803 | 9% F |
| Materials and services | 6,683 | 6,561 | 122 | 2% F |
| Borrowing costs | 7 | 9 | (2) | (29)% U |
| Council's planned borrowing costs were adversely affected by market pressures experienced throughout the 2021/2022 financial year which led to an increase in interest rates. | | | | |
| Depreciation, amortisation and impairment of non-financial assets | 6,965 | 6,641 | 324 | 5% F |
| Other expenses | 827 | 819 | 8 | 1% F |

B5-1 Material budget variations (continued)

| \$ '000 | 2022 Budget | 2022 Actual | 2022 ----- Variance ----- | |
|---|-----------------|-----------------|------------------------------|----------------|
| Statement of cash flows | | | | |
| Cash flows from operating activities | 17,974 | 12,151 | (5,823) | (32)% U |
| Council was unsuccessful in obtaining funding for a number of budgeted capital grants and contributions that were anticipated to be received in the 2021/2022 financial year. | | | | |
| Cash flows from investing activities | (18,523) | (20,273) | (1,750) | 9% U |
| In seeking to maximise the return on its investment portfolio Council acquired more term deposits than originally anticipated for the 2021/2022 financial year. | | | | |
| Cash flows from financing activities | (70) | (80) | (10) | 14% U |
| During the 2021/22 financial year Council finalised an existing operational lease and due to a change in operational demands negotiated a new operating lease. | | | | |

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Cash assets | | |
| Cash on hand and at bank | 1,917 | 2,119 |
| Cash equivalent assets | | |
| – Deposits at call | – | 1,500 |
| – Short-term deposits | 3,500 | 10,000 |
| Total cash and cash equivalents | 5,417 | 13,619 |

Reconciliation of cash and cash equivalents

| | | |
|---|--------------|---------------|
| Total cash and cash equivalents per Statement of Financial Position | 5,417 | 13,619 |
| Balance as per the Statement of Cash Flows | 5,417 | 13,619 |

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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Debt securities at amortised cost | | | | |
| Long term deposits | 28,250 | – | 13,250 | – |
| Total | 28,250 | – | 13,250 | – |
| Total financial investments | 28,250 | – | 13,250 | – |
| Total cash assets, cash equivalents and investments | 33,667 | – | 26,869 | – |

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

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 and allocated cash, cash equivalents and investments

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| (a) Externally restricted cash, cash equivalents and investments | | |
| Total cash, cash equivalents and investments | 33,667 | 26,869 |
| Less: Externally restricted cash, cash equivalents and investments | (13,955) | (10,938) |
| Cash, cash equivalents and investments not subject to external restrictions | 19,712 | 15,931 |
| External restrictions | | |
| External restrictions – included in liabilities | | |
| External restrictions included in cash, cash equivalents and investments above comprise: | | |
| Specific purpose unexpended grants – general fund | 3,271 | 1,168 |
| Specific purpose unexpended grants – water fund | 113 | – |
| External restrictions – included in liabilities | 3,384 | 1,168 |
| External restrictions – other | | |
| External restrictions included in cash, cash equivalents and investments above comprise: | | |
| Specific purpose unexpended grants (recognised as revenue) – general fund | 1,229 | 858 |
| Specific purpose unexpended grants (recognised as revenue) – water fund | 61 | – |
| Water fund | 3,558 | 3,148 |
| Sewer fund | 4,597 | 4,675 |
| Domestic waste management | 1,126 | 1,089 |
| External restrictions – other | 10,571 | 9,770 |
| Total external restrictions | 13,955 | 10,938 |

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| (b) Internal allocations | | |
| Cash, cash equivalents and investments not subject to external restrictions | 19,712 | 15,931 |
| Less: Internally restricted cash, cash equivalents and investments | (17,070) | (13,355) |
| Unrestricted and unallocated cash, cash equivalents and investments | 2,642 | 2,576 |

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

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ '000 | \$ '000 |
| Internal allocations | | |
| At 30 June, Council has internally allocated funds to the following: | | |
| Plant and vehicle replacement | 4,873 | 3,998 |
| Employees leave entitlement | 895 | 895 |
| Carry over works | 525 | 652 |
| Aerodrome | 50 | 50 |
| Caravan park | 25 | 25 |
| Cemetery | 77 | 77 |
| Common | 65 | 73 |
| Depot improvements | 9 | 9 |
| Development | 297 | 197 |
| Election expenses | 13 | 13 |
| Emergency services building | 200 | 200 |
| Financial assistance grant (in advance) | 3,626 | 2,302 |
| Footpath replacement | 80 | 125 |
| Kerb and gutter replacement | 20 | 34 |
| Levee reserve | 107 | 154 |
| Local environmental plan | 25 | 25 |
| Office equipment | 126 | 126 |
| Other community development | 119 | 248 |
| Premises refurbishment | 1,389 | 499 |
| Quarry | 1,360 | 1,239 |
| Quarry rehabilitation | 170 | 160 |
| Recreational facilities | 172 | 92 |
| Road reloaming | 809 | 431 |
| Road reserve sealed | 619 | 709 |
| Rural fire service | 36 | 36 |
| Showground | 80 | 80 |
| Single invitation contract | 200 | 200 |
| Sportsground | – | 20 |
| Strategic plan review | 20 | 20 |
| Street lighting | 40 | 40 |
| Urban streets | 95 | 95 |
| Weir improvement | 18 | 18 |
| Bore Baths Establishment Reserve | 493 | 500 |
| SCC Grant Matching Component ¹ | – | 13 |
| Unspent Loan Funds | 437 | – |
| Total internal allocations | 17,070 | 13,355 |

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

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ '000 | \$ '000 |
| (c) Unrestricted and unallocated | | |
| Unrestricted and unallocated cash, cash equivalents and investments | 2,642 | 2,576 |

C1-4 Receivables

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|---|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Rates and annual charges | 612 | 304 | 613 | 134 |
| Interest and extra charges | 61 | 65 | 68 | 36 |
| User charges and fees | 3,652 | 63 | 2,279 | 179 |
| Accrued revenues | | | | |
| – Interest on investments | – | – | 14 | – |
| – Other income accruals | 86 | – | 86 | – |
| Government grants and subsidies | 2,781 | – | 1,948 | – |
| Loans to non-profit organisations | – | – | 224 | – |
| Net GST receivable | 121 | – | 255 | – |
| Total | 7,313 | 432 | 5,487 | 349 |
| Less: provision for 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 | 7,071 | 271 | 5,245 | 188 |
| Externally restricted receivables | | | | |
| Water supply | | | | |
| – Rates and availability charges | 144 | – | 111 | – |
| – Other | 442 | 91 | 345 | 124 |
| Sewerage services | | | | |
| – Rates and availability charges | 178 | – | 147 | – |
| – Other | 104 | – | 233 | – |
| Total external restrictions | 868 | 91 | 836 | 124 |
| Unrestricted receivables | 6,203 | 180 | 4,409 | 64 |
| Total net receivables | 7,071 | 271 | 5,245 | 188 |

| | 2022 \$ '000 | 2021 \$ '000 |
|---|-----------------|-----------------|
| Movement in provision for impairment of receivables | | |
| Balance at the beginning of the year (calculated in accordance with AASB 139) | 403 | 403 |
| 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.

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

C1-4 Receivables (continued)

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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|----------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| (i) Inventories at cost | | | | |
| Real estate for resale | 140 | – | 166 | – |
| Stores and materials | 238 | – | 215 | – |
| Trading stock | 563 | – | 600 | – |
| Total inventories at cost | 941 | – | 981 | – |
| Total inventories | 941 | – | 981 | – |

(ii) Other disclosures

| | Notes | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|-------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| (a) Details for real estate development | | | | | |
| Industrial/commercial | | 140 | – | 166 | – |
| Total real estate for resale | | 140 | – | 166 | – |
| (Valued at the lower of cost and net realisable value) | | | | | |
| Represented by: | | | | | |
| Acquisition costs | | 140 | – | 166 | – |
| Total costs | | 140 | – | 166 | – |
| Total real estate for resale | | 140 | – | 166 | – |
| Movements: | | | | | |
| Real estate assets at beginning of the year | | 166 | – | 166 | – |
| – WDV of sales (expense) | B4-1 | (26) | – | – | – |
| Total real estate for resale | | 140 | – | 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;

| | 2022 \$ '000 | 2021 \$ '000 |
|------------------------|-----------------|-----------------|
| Real estate for resale | 94 | 120 |
| | 94 | 120 |

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 2021 | | | Asset movements during the reporting period | | | | | | | At 30 June 2022 | | |
|--|-------------------------------------|--|--------------------------------------|---|------------------------------------|--|------------------------------------|--------------------------|--|---|-------------------------------------|--|--------------------------------------|
| | 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 | 3,332 | – | 3,332 | 2,388 | 532 | – | – | (2,986) | – | – | 3,266 | – | 3,266 |
| Plant and equipment | 11,542 | (6,708) | 4,834 | – | 104 | – | (1,180) | – | – | – | 11,646 | (7,888) | 3,758 |
| Office equipment | 3,220 | (2,564) | 656 | – | 36 | – | (94) | – | – | – | 3,256 | (2,658) | 598 |
| Land: | | | | | | | | | | | | | |
| – Crown land | 860 | – | 860 | – | – | – | – | – | – | – | 860 | – | 860 |
| – Operational land | 2,485 | – | 2,485 | – | 13 | – | – | – | – | – | 2,498 | – | 2,498 |
| – Community land | 633 | – | 633 | – | – | – | – | – | – | – | 633 | – | 633 |
| Land improvements – non-depreciable | 36 | – | 36 | – | – | – | – | – | – | – | 36 | – | 36 |
| Land improvements – depreciable | 963 | (127) | 836 | – | – | – | (18) | – | – | – | 964 | (146) | 818 |
| Infrastructure: | | | | | | | | | | | | | |
| – Buildings – non-specialised | 3,687 | (966) | 2,721 | 36 | 367 | – | (65) | 1,303 | – | – | 5,393 | (1,031) | 4,362 |
| – Buildings – specialised | 29,111 | (10,693) | 18,418 | 12 | 42 | – | (463) | 335 | – | 2,408 | 34,421 | (13,669) | 20,752 |
| – Other structures | 20,349 | (6,881) | 13,468 | 183 | 112 | – | (401) | 699 | – | 1,449 | 23,231 | (7,721) | 15,510 |
| – Roads | 249,136 | (67,467) | 181,669 | 1,547 | 73 | (10) | (3,314) | 649 | – | 7,526 | 255,738 | (67,597) | 188,141 |
| – Bridges | 25,901 | (3,931) | 21,970 | – | – | – | (155) | – | – | 473 | 26,466 | (4,177) | 22,289 |
| – Footpaths | 1,814 | (505) | 1,309 | – | – | – | (31) | – | – | 20 | 1,841 | (544) | 1,297 |
| – Bulk earthworks (non-depreciable) | 8,503 | – | 8,503 | – | – | – | – | – | – | – | 8,503 | – | 8,503 |
| – Stormwater drainage | 12,013 | (4,590) | 7,423 | – | – | – | (160) | – | – | 131 | 12,228 | (4,833) | 7,395 |
| – Water supply network | 26,628 | (8,348) | 18,280 | 35 | – | – | (412) | – | (436) | – | 26,607 | (9,139) | 17,468 |
| – Sewerage network | 29,097 | (15,544) | 13,553 | 505 | – | (12) | (325) | – | – | 3,584 | 28,534 | (11,228) | 17,306 |
| Total infrastructure, property, plant and equipment | 429,310 | (128,324) | 300,986 | 4,706 | 1,279 | (22) | (6,618) | – | (436) | 15,591 | 446,121 | (130,631) | 315,490 |

(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 2020 | | | Asset movements during the reporting period | | | | | | | At 30 June 2021 | | |
|--|----------------------------------|--|--------------------------------|---|---------------------------------|--|---------------------------------|--------------------------|--------------------------------------|---|----------------------------------|--|--------------------------------|
| | 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 | Adjustments and transfers \$ '000 | Revaluation increments to equity (ARR) \$ '000 | Gross carrying amount \$ '000 | Accumulated depreciation and impairment \$ '000 | Net carrying amount \$ '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: | | | | | | | | | | | | | |
| – Operational land | 2,485 | – | 2,485 | – | – | (9) | – | – | 9 | – | 2,485 | – | 2,485 |
| – Community land | 641 | – | 641 | – | – | – | – | – | (9) | – | 633 | – | 633 |
| – Crown land | 860 | – | 860 | – | – | – | – | – | – | – | 860 | – | 860 |
| 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)

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 | |
| Formation | Infinite | Bulk earthworks | Infinite |
| Sub-Base | 100 to 200 | Swimming pools | 50 |
| Base | 45 to 60 | Unsealed roads | 20 |
| Sealed roads: surface | 20 to 30 | Other open space/recreational assets | 20 to 50 |
| Unsealed roads: surface | 20 to 30 | | |
| Bridge: Box Culvert | 60 to 100 | | |
| Bridge: Standard | 100 to 175 | | |
| Road pavements | 45 to 60 | | |
| Kerb, gutter and footpaths | 40 to 100 | | |

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

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

Land under roads

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

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

Crown reserves

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

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

Rural Fire Service assets

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

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

Externally restricted infrastructure, property, plant and equipment

| | as at 30/06/22 | | | as at 30/06/21 | | |
|---|----------------------------------|---|--------------------------------|----------------------------------|---|--------------------------------|
| | 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 | | | | | | |
| WIP | 58 | – | 58 | – | – | – |
| Infrastructure | 26,607 | 9,139 | 17,468 | 26,629 | 8,349 | 18,280 |
| Total water supply | 26,665 | 9,139 | 17,526 | 26,629 | 8,349 | 18,280 |
| Sewerage services | | | | | | |
| WIP | 114 | – | 114 | – | – | – |
| Infrastructure | 28,534 | 11,228 | 17,306 | 29,097 | 15,543 | 13,554 |
| Total sewerage services | 28,648 | 11,228 | 17,420 | 29,097 | 15,543 | 13,554 |
| Domestic waste management | | | | | | |
| Land | | | | | | |
| – Operational land | 45 | – | 45 | 32 | – | 32 |
| – Improvements non-depreciable | 62 | – | 62 | 62 | – | 62 |
| Infrastructure | 1,035 | 411 | 624 | 1,035 | 356 | 679 |
| Total domestic waste management | 1,142 | 411 | 731 | 1,129 | 356 | 773 |
| Total restricted infrastructure, property, plant and equipment | 56,455 | 20,778 | 35,677 | 56,855 | 24,248 | 32,607 |

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 |
|---|--------------------------------|------------------|
| 2022 | | |
| Opening balance at 1 July | 33 | 33 |
| Additions to right-of-use assets | 112 | 112 |
| Adjustments to right-of-use assets due to re-measurement of lease liability | (20) | (20) |
| Depreciation charge | (23) | (23) |
| Balance at 30 June | 102 | 102 |
| 2021 | | |
| Opening balance at 1 July | 51 | 51 |
| Depreciation charge | (18) | (18) |
| Balance at 30 June | 33 | 33 |

(b) Lease liabilities

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Lease liabilities | 37 | 66 | 19 | 14 |
| Total lease liabilities | 37 | 66 | 19 | 14 |

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 |
|--|---------------------|-------------------------------------|---|-------------------------------------|---|
| 2022 | | | | | |
| Cash flows | 38 | 67 | – | 105 | 103 |
| 2021 | | | | | |
| Cash flows | 19 | 14 | – | 33 | 33 |
| | | | | | |
| | | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
| Total lease liabilities relating to unrestricted assets | | 37 | 66 | 19 | 14 |
| Total lease liabilities | | 37 | 66 | 19 | 14 |

(d) Income Statement

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

| | 2022 \$ '000 | 2021 \$ '000 |
|-------------------------------------|-------------------------|-------------------------|
| Interest on lease liabilities | 1 | 1 |
| Depreciation of right of use assets | 23 | 18 |
| | 24 | 19 |

(e) Statement of Cash Flows

| | | |
|-------------------------------|-----------|-----------|
| Total cash outflow for leases | 23 | 18 |
| | 23 | 18 |

(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 (continued)

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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Payables | | | | |
| Goods and services – operating expenditure | 1,084 | – | 661 | – |
| Goods and services – capital expenditure | 830 | – | 164 | – |
| Accrued expenses: | | | | |
| – Salaries and wages | 144 | – | 170 | – |
| – Other expenditure accruals | 11 | – | 10 | – |
| Other payables | 524 | – | 441 | – |
| Security bonds, deposits and retentions | 193 | – | 238 | – |
| Total payables | 2,786 | – | 1,684 | – |
| Income received in advance | | | | |
| Payments received in advance | 382 | – | 293 | – |
| Total income received in advance | 382 | – | 293 | – |
| Total payables | 3,168 | – | 1,977 | – |

Payables relating to restricted assets

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|---|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Externally restricted assets | | | | |
| Water | 114 | – | 108 | – |
| Sewer | 19 | – | 19 | – |
| Payables relating to externally restricted assets | 133 | – | 127 | – |
| Total payables relating to restricted assets | 133 | – | 127 | – |
| Total payables relating to unrestricted assets | 3,035 | – | 1,850 | – |
| Total payables | 3,168 | – | 1,977 | – |

C3-1 Payables (continued)

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

| | 2022 \$ '000 | 2021 \$ '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 | 158 | 131 |
| Total payables | 158 | 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

| | | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|-------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| | Notes | | | | |
| Grants and contributions received in advance: | | | | | |
| Unexpended capital grants (to construct Council controlled assets) | (i) | 3,326 | – | 1,110 | – |
| Unexpended operating grants (received prior to performance obligation being satisfied) | (ii) | 58 | – | 58 | – |
| Total grants received in advance | | 3,384 | – | 1,168 | – |
| Total contract liabilities | | 3,384 | – | 1,168 | – |

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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Externally restricted assets | | | | |
| Water | 113 | – | – | – |
| Unspent grants held as contract liabilities (excl. Water & Sewer) | 3,271 | – | 1,168 | – |
| Contract liabilities relating to externally restricted assets | 3,384 | – | 1,168 | – |
| Total contract liabilities relating to restricted assets | 3,384 | – | 1,168 | – |
| Total contract liabilities | 3,384 | – | 1,168 | – |

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

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Grants and contributions received in advance: | | |
| Capital grants (to construct Council controlled assets) | 1,110 | 899 |
| Operating grants (received prior to performance obligation being satisfied) | 58 | 4 |
| Total revenue recognised that was included in the contract liability balance at the beginning of the period | 1,168 | 903 |

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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|-------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Loans – unsecured | 44 | 448 | 50 | 500 |
| Total borrowings | 44 | 448 | 50 | 500 |

Borrowings relating to restricted assets

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|---|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Total borrowings relating to unrestricted assets | 44 | 448 | 50 | 500 |
| Total borrowings | 44 | 448 | 50 | 500 |

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

| | 2021 | | Non-cash movements | | | | 2022 |
|--|-------------------------------|-----------------------|------------------------|----------------------------------|--|---------------------------------------|-------------------------------|
| | 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 | 550 | (58) | – | – | – | – | 492 |
| Lease liability (Note C2-1b) | 33 | (21) | 111 | – | – | (20) | 103 |
| Total liabilities from financing activities | 583 | (79) | 111 | – | – | (20) | 595 |

| | 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 |

C3-3 Borrowings (continued)

(b) Financing arrangements

| | 2022 \$ '000 | 2021 \$ '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

| | 2022 Current \$ '000 | 2022 Non-current \$ '000 | 2021 Current \$ '000 | 2021 Non-current \$ '000 |
|--|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Annual leave | 764 | – | 893 | – |
| Long service leave | 940 | 93 | 1,173 | 116 |
| Total employee benefit provisions | 1,704 | 93 | 2,066 | 116 |

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

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. | | |
| Provisions – employees benefits | 868 | 1,097 |
| | 868 | 1,097 |

Description of and movements in provisions

| | ELE provisions | | |
|--|-------------------------|----------------------------------|------------------|
| | Annual leave \$ '000 | Long service leave \$ '000 | Total \$ '000 |
| 2022 | | | |
| At beginning of year | 893 | 1,289 | 2,182 |
| Additional provisions | 490 | 59 | 549 |
| Amounts used (payments) | (619) | (315) | (934) |
| Total ELE provisions at end of year | 764 | 1,033 | 1,797 |
| 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 |

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

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

| | General 2022 \$ '000 | Water 2022 \$ '000 | Sewer 2022 \$ '000 |
|--|-------------------------------------|-----------------------------------|-----------------------------------|
| Income from continuing operations | | | |
| Rates and annual charges | 5,186 | 834 | 798 |
| User charges and fees | 5,428 | 724 | 134 |
| Interest and investment revenue | 145 | 31 | 30 |
| Other revenues | 773 | 6 | 8 |
| Grants and contributions provided for operating purposes | 11,217 | 120 | — |
| Grants and contributions provided for capital purposes | 1,643 | — | — |
| Net gains from disposal of assets | 2 | — | — |
| Other income | 80 | — | — |
| Total income from continuing operations | 24,474 | 1,715 | 970 |
| Expenses from continuing operations | | | |
| Employee benefits and on-costs | 7,973 | 46 | 59 |
| Materials and services | 5,091 | 1,002 | 468 |
| Borrowing costs | 9 | — | — |
| Depreciation, amortisation and impairment of non-financial assets | 5,904 | 412 | 325 |
| Other expenses | 808 | 11 | — |
| Net losses from the disposal of assets | (12) | — | 12 |
| Total expenses from continuing operations | 19,773 | 1,471 | 864 |
| Operating result from continuing operations | 4,701 | 244 | 106 |
| Net operating result for the year | 4,701 | 244 | 106 |
| Net operating result attributable to each council fund | 4,701 | 244 | 106 |
| Net operating result for the year before grants and contributions provided for capital purposes | 3,058 | 244 | 106 |

D1-2 Statement of Financial Position by fund

| | General 2022 \$ '000 | Water 2022 \$ '000 | Sewer 2022 \$ '000 |
|---|----------------------------|--------------------------|--------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 4,219 | 920 | 278 |
| Investments | 21,119 | 2,812 | 4,319 |
| Receivables | 6,203 | 586 | 282 |
| Inventories | 941 | — | — |
| Other | 128 | — | — |
| Total current assets | 32,610 | 4,318 | 4,879 |
| Non-current assets | | | |
| Receivables | 180 | 91 | — |
| Infrastructure, property, plant and equipment | 280,544 | 17,526 | 17,420 |
| Investments accounted for using the equity method | 75 | — | — |
| Right of use assets | 102 | — | — |
| Total non-current assets | 280,901 | 17,617 | 17,420 |
| Total assets | 313,511 | 21,935 | 22,299 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | 2,741 | 26 | 19 |
| Income received in advance | 294 | 88 | — |
| Contract liabilities | 3,271 | 113 | — |
| Lease liabilities | 37 | — | — |
| Borrowings | 44 | — | — |
| Employee benefit provision | 1,704 | — | — |
| Total current liabilities | 8,091 | 227 | 19 |
| Non-current liabilities | | | |
| Lease liabilities | 66 | — | — |
| Borrowings | 448 | — | — |
| Employee benefit provision | 93 | — | — |
| Total non-current liabilities | 607 | — | — |
| Total liabilities | 8,698 | 227 | 19 |
| Net assets | 304,813 | 21,708 | 22,280 |
| EQUITY | | | |
| Accumulated surplus | 161,853 | 14,813 | 12,488 |
| Revaluation reserves | 142,960 | 6,895 | 9,792 |
| Council equity interest | 304,813 | 21,708 | 22,280 |
| Total equity | 304,813 | 21,708 | 22,280 |

D2 Interests in other entities

D2-1 Subsidiaries

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

| | Council's share of net assets | |
|---|-------------------------------|-----------------|
| | 2022 \$ '000 | 2021 \$ '000 |
| Council's share of net assets | | |
| Net share of interests in joint ventures and associates using the equity method – assets | | |
| Joint ventures | 75 | 70 |
| Total net share of interests in joint ventures and associates using the equity method – assets | 75 | 70 |
| Total Council's share of net assets | 75 | 70 |

D2-2 Interests in joint arrangements

Net carrying amounts – Council's share

| | Place of business | Nature of relationship | Interest in ownership | | | |
|---|-------------------|------------------------|-----------------------|-------|-----------------|-----------------|
| | | | 2022 | 2021 | 2022 \$ '000 | 2021 \$ '000 |
| Northern Western Library Service | Coonamble | Joint venture | 25.0% | 25.0% | 75 | 70 |
| Total carrying amounts – material joint ventures | | | | | 75 | 70 |

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 | |
|----------------------------------|---------------------|-------|----------------------------|-------|
| | 2022 | 2021 | 2022 | 2021 |
| 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 | |
|---|----------------------------------|---------|
| | 2022 | 2021 |
| | \$ '000 | \$ '000 |
| Statement of financial position | | |
| Current assets | | |
| Cash and cash equivalents | 44 | 17 |
| Non-current assets | 256 | 265 |
| Net assets | 300 | 282 |
| Statement of comprehensive income | | |
| Income | 255 | 251 |
| Other expenses | (237) | (214) |
| Profit/(loss) from continuing operations | 18 | 37 |
| Profit/(loss) for the period | 18 | 37 |
| Total comprehensive income | 18 | 37 |
| Reconciliation of the carrying amount | | |
| Opening net assets (1 July) | 282 | 245 |
| Profit/(loss) for the period | 18 | 37 |
| Closing net assets | 300 | 282 |
| Council's share of net assets (%) | 25.0% | 25.0% |
| Council's share of net assets (\$) | 75 | 70 |

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 2022 \$ '000 | Carrying value 2021 \$ '000 | Fair value 2022 \$ '000 | Fair value 2021 \$ '000 |
|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| Financial assets | | | | |
| Measured at amortised cost | | | | |
| Cash and cash equivalents | 5,417 | 13,619 | 5,417 | 13,619 |
| Receivables | 7,342 | 5,433 | 7,342 | 5,433 |
| Investments | | | | |
| – Debt securities at amortised cost | 28,250 | 13,250 | 28,250 | 13,250 |
| Total financial assets | 41,009 | 32,302 | 41,009 | 32,302 |
| Financial liabilities | | | | |
| Payables | 2,786 | 1,684 | 2,786 | 1,684 |
| Loans/advances | 492 | 550 | 492 | 550 |
| Total financial liabilities | 3,278 | 2,234 | 3,278 | 2,234 |

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

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

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

The risks associated with the instruments held are:

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

| | 2022 \$ '000 | 2021 \$ '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 | 337 | 269 |
| Impact of a 10% movement in price of investments | | |
| – Equity / Income Statement | – | – |

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

(b) Credit risk

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

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

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

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

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

| | Not yet overdue \$ '000 | overdue rates and annual charges < 5 years \$ '000 | ≥ 5 years \$ '000 | Total \$ '000 |
|-----------------------|-------------------------------|--|----------------------|------------------|
| 2022 | | | | |
| Gross carrying amount | – | 841 | 75 | 916 |
| 2021 | | | | |
| Gross carrying amount | – | 708 | 39 | 747 |

Receivables - non-rates and annual charges and contract assets

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

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

| | Not yet overdue \$ '000 | 0 - 30 days \$ '000 | Overdue debts 31 - 60 days \$ '000 | 61 - 90 days \$ '000 | > 91 days \$ '000 | Total \$ '000 |
|------------------------|-------------------------------|------------------------|--|-------------------------|----------------------|------------------|
| 2022 | | | | | | |
| Gross carrying amount | 5,381 | 289 | 110 | 151 | 898 | 6,829 |
| Expected loss rate (%) | 0.62% | 1.00% | 4.50% | 6.00% | 6.50% | 1.59% |
| ECL provision | 33 | 3 | 5 | 9 | 58 | 108 |
| 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 |

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 |
|------------------------------------|--|---|------------------------------------|---------------------------|----------------------|-----------------------------------|---|
| 2022 | | | | | | | |
| Payables | 0.00% | 193 | 2,593 | – | – | 2,786 | 2,786 |
| Borrowings | 5.40% | – | 43 | 200 | 249 | 492 | 492 |
| Total financial liabilities | | 193 | 2,636 | 200 | 249 | 3,278 | 3,278 |
| 2021 | | | | | | | |
| Payables | 0.00% | 238 | 1,446 | – | – | 1,684 | 1,684 |
| Borrowings | 1.15% | – | 50 | 210 | 290 | 550 | 550 |
| Total financial liabilities | | 238 | 1,496 | 210 | 290 | 2,234 | 2,234 |

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 | |
| | | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Recurring fair value measurements | | | | | | | | | |
| Infrastructure, property, plant and equipment | C1-6 | | | | | | | | |
| Plant and equipment | | | | — | — | 3,758 | 4,834 | 3,758 | 4,834 |
| Office Equipment | | | | — | — | 598 | 656 | 598 | 656 |
| Crown land | 01/07/19 | 01/07/19 | | — | — | 860 | 860 | 860 | 860 |
| Operational land | 01/07/19 | 01/07/19 | | — | — | 2,498 | 2,485 | 2,498 | 2,485 |
| Community land | 01/07/19 | 01/07/19 | | — | — | 633 | 633 | 633 | 633 |
| Buildings – non-specialised | 30/06/20 | 30/06/20 | | 1,363 | 1,329 | 2,999 | 1,392 | 4,362 | 2,721 |
| Buildings – specialised | 30/06/20 | 30/06/20 | | — | — | 20,752 | 18,418 | 20,752 | 18,418 |
| Other Structures | 30/06/20 | 30/06/20 | | — | — | 15,510 | 13,468 | 15,510 | 13,468 |
| Roads | 30/06/20 | 30/06/20 | | — | — | 188,141 | 181,669 | 188,141 | 181,669 |
| Bridges | 30/06/20 | 30/06/20 | | — | — | 22,289 | 21,970 | 22,289 | 21,970 |
| Footpaths | 30/06/20 | 30/06/20 | | — | — | 1,297 | 1,309 | 1,297 | 1,309 |
| Stormwater Drainage | 30/06/20 | 30/06/20 | | — | — | 7,395 | 7,423 | 7,395 | 7,423 |
| Water Supply network | 30/06/22 | 30/06/20 | | — | — | 17,468 | 18,280 | 17,468 | 18,280 |
| Sewerage network | 30/06/22 | 30/06/20 | | — | — | 17,306 | 13,553 | 17,306 | 13,553 |
| Bulk Earthworks | 30/06/18 | 30/06/18 | | — | — | 8,503 | 8,503 | 8,503 | 8,503 |
| Land Improvements | 30/06/18 | 30/06/18 | | — | — | 854 | 872 | 854 | 872 |
| Total infrastructure, property, plant and equipment | | | | 1,363 | 1,329 | 310,861 | 296,325 | 312,224 | 297,654 |

Transfers between level 1 and level 2 fair value hierarchies

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

E2-1 Fair value measurement (continued)

Valuation techniques

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment, Office Equipment and Furniture and Fittings

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

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

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

Operational and Community Land

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

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

Buildings - Non-Specialised and Specialised

Non-Specialised and Specialised Buildings were valued utilising APV Valuers & Asset Management consultants during the 2017/2018 financial year. A desktop valuation was carried out as at the 30/06/2022 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 techniques.

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

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

Other Structures

Other Structures were also revalued through the 2017/2018 financial year utilising APV Valuers & Asset Management consultants. A desktop valuation as at 30/06/2022 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 techniques.

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

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

Roads

Roads were revalued 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 30/06/2022 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 Councils engineering department. A desktop valuation as at 30/06/2022 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 30/06/2022 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 30/06/2022 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 were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. These assets are also indexed each subsequent year following a comprehensive revaluation, in line with the NSW Reference Rates Manual as published by the Office of Water.

Sewerage Network

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

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

These assets were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. These assets are also indexed each subsequent year following a comprehensive revaluation, in line with the NSW Reference Rates Manual as published by the Office of Water.

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 30/06/2022 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 | |
|---|----------------------|---------|------------------|---------|---------------------|---------|--------------------------|---------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Opening balance | 18,280 | 18,140 | 13,553 | 12,771 | 5,490 | 6,225 | 2,485 | 2,575 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Purchases (GBV) | 35 | 385 | 505 | 1,010 | 140 | 799 | 13 | – |
| Disposals (WDV) | – | (12) | (12) | (15) | – | (148) | – | (9) |
| Depreciation and impairment | (412) | (400) | (325) | (336) | (1,274) | (1,387) | – | – |
| Revaluation increment to ARR | (436) | 167 | 3,584 | 124 | – | – | – | – |
| Rounding & other movement | 1 | – | 1 | (1) | – | 1 | – | (81) |
| Closing balance | 17,468 | 18,280 | 17,306 | 13,553 | 4,356 | 5,490 | 2,498 | 2,485 |

| | Community / Crown Land | | Land improve-ments | | Bulk earthworks | | Buildings non-specialised | |
|---|------------------------|---------|--------------------|---------|-----------------|---------|---------------------------|---------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Opening balance | 1,493 | 1,411 | 872 | 891 | 8,503 | 6,640 | 1,392 | 1,439 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Purchases (GBV) | – | – | – | – | – | 1,863 | 1,670 | 17 |
| Depreciation and impairment | – | – | (18) | (18) | – | – | (63) | (64) |
| Rounding & other movement | – | 82 | – | (1) | – | – | – | – |
| Closing balance | 1,493 | 1,493 | 854 | 872 | 8,503 | 8,503 | 2,999 | 1,392 |

E2-1 Fair value measurement (continued)

| | Building specialised | | Other structures | | Roads infrastructure | | Stormwater drainage | |
|---|----------------------|---------|------------------|---------|----------------------|---------|---------------------|---------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Opening balance | 18,418 | 17,963 | 13,468 | 13,025 | 204,948 | 205,721 | 7,423 | 7,582 |
| Total gains or losses for the period | | | | | | | | |
| Other movements | | | | | | | | |
| Purchases (GBV) | 389 | 981 | 994 | 840 | 2,269 | 2,706 | — | — |
| Disposals (WDV) | — | (37) | — | — | (10) | — | — | — |
| Depreciation and impairment | (463) | (489) | (401) | (398) | (3,500) | (3,481) | (160) | (161) |
| Revaluation increment to ARR | 2,408 | — | 1,449 | 2 | 8,019 | 2 | 131 | 1 |
| Rounding & other movement | — | — | — | (1) | 1 | — | 1 | 1 |
| Closing balance | 20,752 | 18,418 | 15,510 | 13,468 | 211,727 | 204,948 | 7,395 | 7,423 |

| | Total | |
|------------------------------|----------------|----------------|
| | 2022 | 2021 |
| | \$ '000 | \$ '000 |
| Opening balance | 296,325 | 294,383 |
| Purchases (GBV) | 6,015 | 8,601 |
| Disposals (WDV) | (22) | (221) |
| Depreciation and impairment | (6,616) | (6,734) |
| Revaluation increment to ARR | 15,155 | 296 |
| Rounding & other movement | 4 | — |
| Closing balance | 310,861 | 296,325 |

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

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

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8.0% in line with the increase in Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. 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 2022 was \$97,846.81. The last formal valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$44,907.84. Council's expected contribution to the plan for the next annual reporting period is \$71,044.44.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

| Employer reserves only * | \$millions | Asset Coverage |
|--------------------------|------------|----------------|
| Assets | 2,376.6 | |
| Past Service Liabilities | 2,380.7 | 99.8% |
| Vested Benefits | 2,391.7 | 99.4% |

* 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 0.22% as at 30 June 2022.

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 | 5.5% 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:

| | 2022 \$ '000 | 2021 \$ '000 |
|--------------------------|-----------------|-----------------|
| Compensation: | | |
| Short-term benefits | 1,004 | 807 |
| Post-employment benefits | 81 | 115 |
| Other long-term benefits | 22 | 30 |
| Termination benefits | 368 | 109 |
| Total | 1,475 | 1,061 |

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 |
|---|-----|---|---|----------------------|---|-------------------------------|
| 2022 | | | | | | |
| Quarry Sales | 3 | 35 | — | | — | — |
| Provision of Building Construction Services | 4 | — | — | | — | — |
| Provision of Contract Services | 6 | 11 | — | | — | — |
| Provision of Information Technology Equipment | 7 | 47 | — | | — | — |
| 2021 | | | | | | |
| Supply of Refreshments to Council | 1 | 3 | — | | — | — |
| Sponsorship of Local Events | 2 | 17 | — | | — | — |
| Quarry Sales | 3 | 39 | 1 | | — | — |
| Provision of Building Construction Services | 4 | 55 | — | | — | — |
| Private Works | 5 | 9 | — | | — | — |

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

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

F1-2 Councillor and Mayoral fees and associated expenses

| | 2022 | 2021 |
|--|---------|---------|
| | \$ '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 | 19 | 21 |
| Councillors' fees | 85 | 77 |
| Other Councillors' expenses (including Mayor) | 66 | 48 |
| Total | 170 | 146 |

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 |
|-------------------------|-----|--|--|-----------------------------|--|----------------------------------|
| 2022 | | | | | | |
| Library Services | 1 | 64 | – | Membership of Library Co-op | – | – |
| 2021 | | | | | | |
| Library Services | 1 | 71 | – | 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

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
|--|-----------------|-----------------|

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

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

| | | |
|--|-----------|-----------|
| Remuneration for audit and other assurance services | 64 | 57 |
|--|-----------|-----------|

| | | |
|---|-----------|-----------|
| Total Auditor-General remuneration | 64 | 57 |
|---|-----------|-----------|

| | | |
|-------------------------|-----------|-----------|
| Total audit fees | 64 | 57 |
|-------------------------|-----------|-----------|

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Net operating result from Income Statement | 5,051 | 4,694 |
| Add / (less) non-cash items: | | |
| Depreciation and amortisation | 6,641 | 6,752 |
| (Gain) / loss on disposal of assets | (2) | (15) |
| Share of net (profits)/losses of associates/joint ventures using the equity method | (5) | (9) |
| Movements in operating assets and liabilities and other cash items: | | |
| (Increase) / decrease of receivables | (1,909) | (2,597) |
| (Increase) / decrease of inventories | 14 | 33 |
| (Increase) / decrease of other current assets | 5 | (38) |
| Increase / (decrease) in payables | 423 | (5) |
| Increase / (decrease) in other accrued expenses payable | (25) | 133 |
| Increase / (decrease) in other liabilities | 127 | 159 |
| Increase / (decrease) in contract liabilities | 2,216 | 195 |
| Increase / (decrease) in employee benefit provision | (385) | — |
| Net cash flows from operating activities | 12,151 | 9,302 |

G2-1 Commitments

Capital commitments (exclusive of GST)

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
|--|-----------------|-----------------|

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

| | | |
|--------------------------|--------------|--------------|
| Buildings | 946 | 437 |
| Plant and equipment | 2,456 | — |
| Water Mains | 310 | — |
| Sewer Infrastructure | 89 | — |
| Other Structures | 426 | 570 |
| Road infrastructure | 5,563 | 1,344 |
| Total commitments | 9,790 | 2,351 |

These expenditures are payable as follows:

| | | |
|----------------------|--------------|--------------|
| Within the next year | 9,790 | 2,351 |
| Total payable | 9,790 | 2,351 |

Sources for funding of capital commitments:

| | | |
|---------------------------------|--------------|--------------|
| Unrestricted general funds | 372 | — |
| Future grants and contributions | 1,976 | 899 |
| Unexpended grants | 3,826 | 1,032 |
| Externally restricted reserves | 399 | — |
| Internally restricted reserves | 2,732 | 420 |
| Unexpended loans | 437 | — |
| Insurance Claim proceeds | 48 | — |
| Total sources of funding | 9,790 | 2,351 |

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 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

| \$ '000 | Amounts 2022 | Indicator 2022 | Indicators 20212020 | | Benchmark |
|--|-----------------|-------------------|------------------------|----------|-----------|
| 1. Operating performance ratio | | | | | |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2} | 3,401 | 13.33% | 7.47% | (12.20)% | > 0.00% |
| Total continuing operating revenue excluding capital grants and contributions ¹ | 25,509 | | | | |
| 2. Own source operating revenue ratio | | | | | |
| Total continuing operating revenue excluding all grants and contributions ¹ | 14,172 | 52.20% | 49.16% | 53.33% | > 60.00% |
| Total continuing operating revenue ¹ | 27,152 | | | | |
| 3. Unrestricted current ratio | | | | | |
| Current assets less all external restrictions | 26,890 | 7.09x | 7.74x | 8.00x | > 1.50x |
| Current liabilities less specific purpose liabilities | 3,794 | | | | |
| 4. Debt service cover ratio | | | | | |
| Operating result before capital excluding interest and depreciation/impairment/amortisation ¹ | 10,051 | 112.93x | 138.74x | 68.98x | > 2.00x |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement) | 89 | | | | |
| 5. Rates and annual charges outstanding percentage | | | | | |
| Rates and annual charges outstanding | 747 | 9.97% | 7.57% | 8.15% | < 10.00% |
| Rates and annual charges collectable | 7,489 | | | | |
| 6. Cash expense cover ratio | | | | | |
| Current year's cash and cash equivalents plus all term deposits | 33,667 | 24.21 | 20.30 | 18.72 | > 3.00 |
| Monthly payments from cash flow of operating and financing activities | 1,391 | months | months | months | months |

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

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

G4-2 Statement of performance measures by fund

| \$ '000 | General Indicators ³ | | Water Indicators | | Sewer Indicators | | Benchmark |
|---|---------------------------------|--------------|--------------------|-------------|--------------------|-------------|---------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | |
| 1. Operating performance ratio | | | | | | | |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2} | 13.37% | 7.06% | 14.23% | 26.23% | 10.93% | (10.77)% | > 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 | 47.44% | 44.44% | 93.00% | 100.00% | 100.00% | 83.94% | > 60.00% |
| Total continuing operating revenue ¹ | | | | | | | |
| 3. Unrestricted current ratio | | | | | | | |
| Current assets less all external restrictions | 7.09x | 7.74x | 19.02x | 33.38x | 256.79x | 266.05x | > 1.50x |
| Current liabilities less specific purpose liabilities | | | | | | | |
| 4. Debt service cover ratio | | | | | | | |
| Operating result before capital excluding interest and depreciation/impairment/amortisation ¹ | 100.72x | 122.26x | ∞ | ∞ | ∞ | ∞ | > 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 | 8.32% | 5.90% | 12.22% | 11.42% | 17.58% | 15.45% | < 10.00% |
| Rates and annual charges collectable | | | | | | | |
| 6. Cash expense cover ratio | | | | | | | |
| Current year's cash and cash equivalents plus all term deposits | 27.14 months | 22.83 months | 7.51 months | 5.82 months | 3.86 months | 3.65 months | > 3.00 months |
| 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.

End of the audited financial statements

H Additional Council disclosures (unaudited)

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

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2021/22 result

2021/22 ratio 13.33%

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 2021/22 result

2021/22 ratio 52.20%

During the 2021/22 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 2021/22 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 2021/22 result

2021/22 ratio 7.09x

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

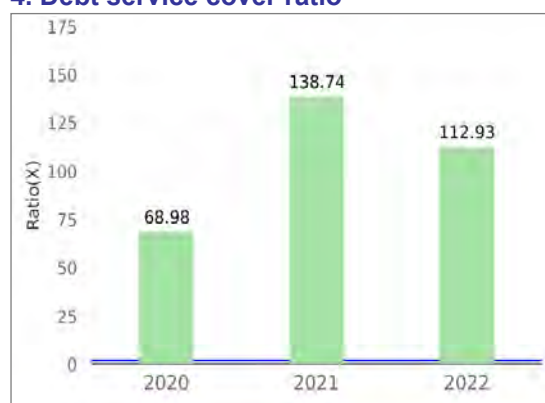
Source of benchmark: Code of Accounting Practice and Financial Reporting

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 2021/22 result

2021/22 ratio 112.93x

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 2021/22 result

2021/22 ratio 9.97%

Whilst Council's 2021/22 ratio is below the industry benchmark it should be noted that Council's performance in this ratio has continued to deteriorate when compared to previous years. This deterioration is a flow on effect of the 2020/21 financial year where limitations were placed on Council's ability to commence new recovery action for outstanding rates and annual charges.

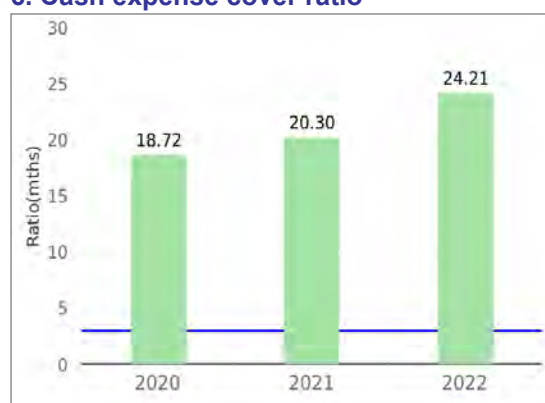
Benchmark: — < 10.00%

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 2021/22 result

2021/22 ratio 24.21 months

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 2021/22 ratio has improved from the previous result.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

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

Ross Earl
General Manager

Bruce Quarmby
Responsible Accounting Officer

Auditors

Auditor General of NSW

Elected members

Cr. Tim Horan
Mayor

Councillors

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

Other information

ABN: 19 499 848 443



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Coonamble Shire Council

To the Councillors of Coonamble Shire Council

Opinion

I have audited the accompanying financial statements of Coonamble Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, 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 2022, 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 2022 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

28 November 2022
SYDNEY



Cr Tim Horan
Mayor
Coonamble Shire Council
PO Box 249
COONAMBLE NSW 2829

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: D2225162/1717

28 November 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
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 2022 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 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

| | 2022 \$m | 2021 \$m | Variance % |
|--|-------------|-------------|---------------|
| Rates and annual charges revenue | 6.82 | 6.74 | ↑ 1.2 |
| Grants and contributions revenue | 12.98 | 13.14 | ↓ 1.2 |
| Operating result from continuing operations | 5.05 | 4.69 | ↑ 7.7 |
| Net operating result before capital grants and contributions | 3.41 | 1.73 | ↑ 97.1 |

Rates and annual charges revenue (\$6.82 million) increased by \$82,000 (1.2 per cent) in 2021–2022.

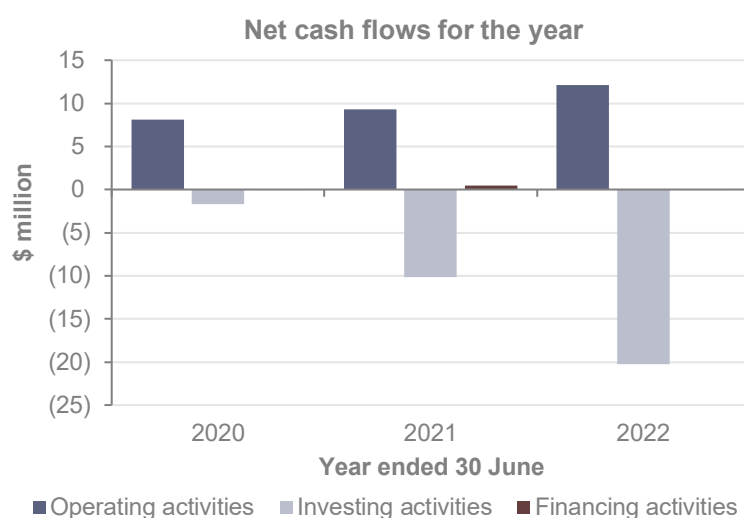
Grants and contributions revenue (\$12.98 million) decreased by \$159,000 (1.2 per cent) in 2021–2022 due to:

Council's operating result (\$5.05 million including the effect of depreciation and amortisation expense of \$6.64 million) was \$36,000 higher than the 2020–21 result.

The net operating result before capital grants and contributions (\$3.41 million) was \$1.68 million higher than the 2020–21 result. This was mainly due to an increase in operating revenue from fees and charges.

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 \$8.2 million to \$5.4 million at the close of the year.
- The decrease is due to holding funds in longer term investments.



FINANCIAL POSITION

Cash and investments

| Cash and investments | 2022 | 2021 | Commentary |
|---|-------------|-------------|---|
| | \$m | \$m | |
| Total cash, cash equivalents and investments | 33.7 | 26.9 | <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 | 14.0 | 10.9 | |
| • Internal allocations | 17.1 | 13.4 | |

Debt

After repaying principal and interest of \$66,000, total debt as at 30 June 2022 was \$492,000 (2021: \$583,000).

PERFORMANCE

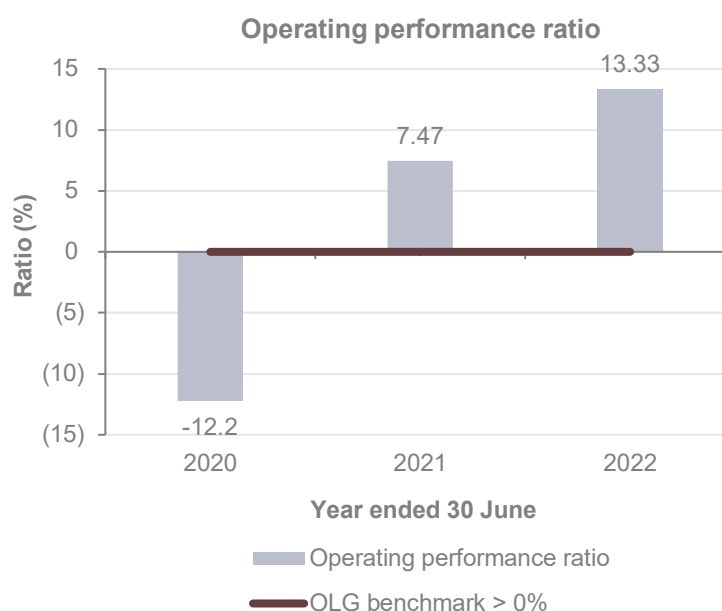
Performance measures

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 and Environment.

Operating performance ratio

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

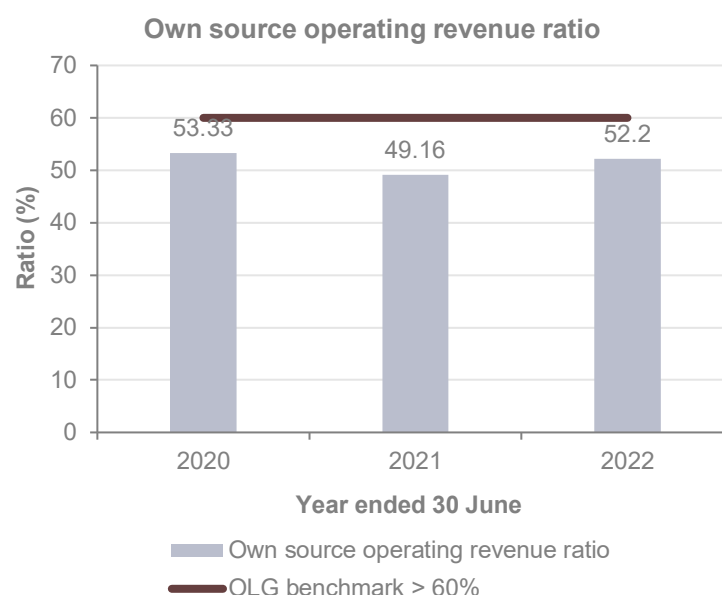
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

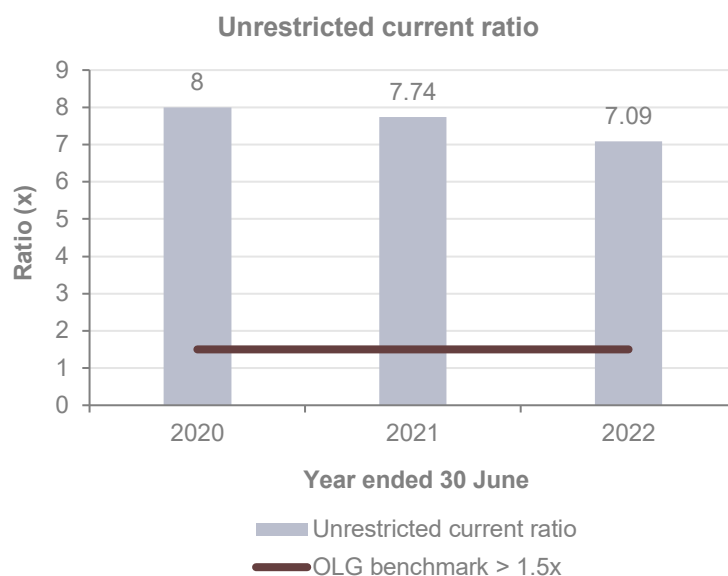
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

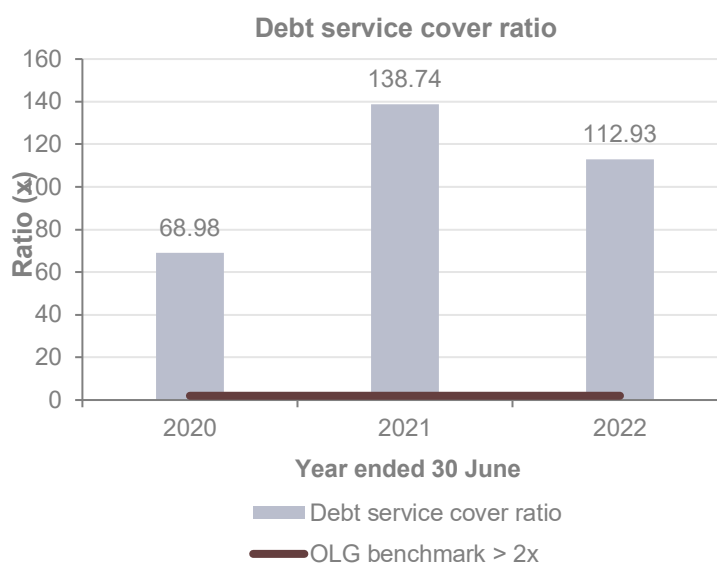
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

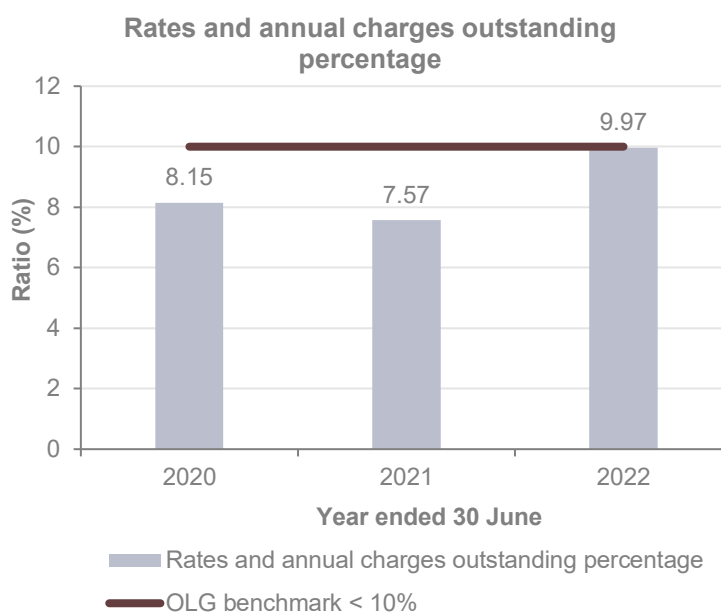
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

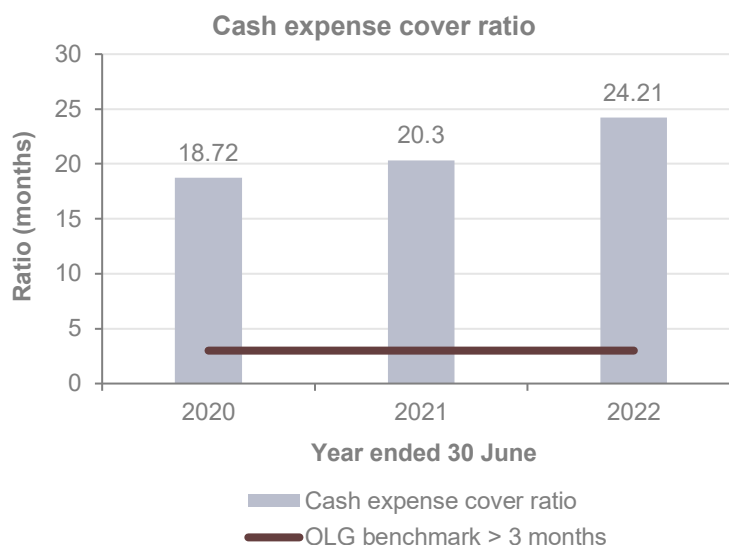
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent regional and rural councils.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$4.7 million compared to \$6.8 million for the prior year
- The level of asset renewals during the year represented 71 percent of the total depreciation expense (\$6.6 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 GPFS
- staff provided all accounting records and information relevant to the audit.

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

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

Coonamble Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Special Purpose Financial Statements

for the year ended 30 June 2022

| Contents | Page |
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| Income Statement of sewerage business activity | 5 |
| Income Statement of Quarry | 6 |
| Statement of Financial Position of water supply business activity | 7 |
| Statement of Financial Position of sewerage business activity | 8 |
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| Note – Significant Accounting Policies | 10 |
| Auditor's Report on Special Purpose Financial Statements | 13 |

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 2022

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 14 September 2022.



Tim Horan

Mayor

14 September 2022



Karen Churchill

Councillor

14 September 2022



Ross Earl

General Manager

14 September 2022



Bruce Quaraby

Responsible Accounting Officer

14 September 2022

Coonamble Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2022

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Income from continuing operations | | |
| Access charges | 834 | 658 |
| User charges | 717 | 680 |
| Fees | 7 | — |
| Interest and investment income | 31 | 20 |
| Grants and contributions provided for operating purposes | 120 | — |
| Other income | 6 | 109 |
| Total income from continuing operations | 1,715 | 1,467 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 46 | — |
| Materials and services | 1,002 | 658 |
| Depreciation, amortisation and impairment | 412 | 400 |
| Water purchase charges | 11 | 13 |
| Net loss from the disposal of assets | — | 12 |
| Total expenses from continuing operations | 1,471 | 1,083 |
| Surplus (deficit) from continuing operations before capital amounts | 244 | 384 |
| Surplus (deficit) from continuing operations after capital amounts | 244 | 384 |
| Surplus (deficit) from all operations before tax | 244 | 384 |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (61) | (100) |
| Surplus (deficit) after tax | 183 | 284 |
| Plus accumulated surplus | 14,569 | 14,185 |
| Plus adjustments for amounts unpaid: | | |
| – Corporate taxation equivalent | 61 | 100 |
| Closing accumulated surplus | 14,813 | 14,569 |
| Return on capital % | 1.4% | 2.1% |
| Subsidy from Council | 397 | — |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 183 | 284 |
| Surplus for dividend calculation purposes | 183 | 284 |
| Potential dividend calculated from surplus | 92 | 142 |

Coonamble Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

| | 2022 \$ '000 | 2021 \$ '000 |
|--|-----------------|-----------------|
| Income from continuing operations | | |
| Access charges | 798 | 711 |
| User charges | 134 | 118 |
| Interest and investment income | 30 | 24 |
| Grants and contributions provided for operating purposes | – | 164 |
| Other income | 8 | 4 |
| Total income from continuing operations | 970 | 1,021 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 59 | – |
| Materials and services | 468 | 779 |
| Depreciation, amortisation and impairment | 325 | 336 |
| Net loss from the disposal of assets | 12 | 16 |
| Total expenses from continuing operations | 864 | 1,131 |
| Surplus (deficit) from continuing operations before capital amounts | 106 | (110) |
| Surplus (deficit) from continuing operations after capital amounts | 106 | (110) |
| Surplus (deficit) from all operations before tax | 106 | (110) |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (27) | – |
| Surplus (deficit) after tax | 79 | (110) |
| Plus accumulated surplus | 12,382 | 12,492 |
| Plus adjustments for amounts unpaid: | | |
| – Corporate taxation equivalent | 27 | – |
| Closing accumulated surplus | 12,488 | 12,382 |
| Return on capital % | 0.6% | (0.8)% |
| Subsidy from Council | 532 | 312 |
| Calculation of dividend payable: | | |
| Surplus (deficit) after tax | 80 | (110) |
| Surplus for dividend calculation purposes | 80 | – |
| Potential dividend calculated from surplus | 40 | – |

Coonamble Shire Council

Income Statement of Quarry

for the year ended 30 June 2022

| | 2022 Category 2 \$ '000 | 2021 Category 2 \$ '000 |
|--|-------------------------------|-------------------------------|
| Income from continuing operations | | |
| User charges | 3,502 | 2,472 |
| Total income from continuing operations | 3,502 | 2,472 |
| Expenses from continuing operations | | |
| Employee benefits and on-costs | 325 | 403 |
| Materials and services | 1,638 | 1,035 |
| Depreciation, amortisation and impairment | 177 | 241 |
| Total expenses from continuing operations | 2,140 | 1,679 |
| Surplus (deficit) from continuing operations before capital amounts | 1,362 | 793 |
| Surplus (deficit) from continuing operations after capital amounts | 1,362 | 793 |
| Surplus (deficit) from all operations before tax | 1,362 | 793 |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (341) | (206) |
| Surplus (deficit) after tax | 1,021 | 587 |
| Plus accumulated surplus | 7,603 | 6,810 |
| Plus adjustments for amounts unpaid: | | |
| – Corporate taxation equivalent | 341 | 206 |
| Closing accumulated surplus | 8,965 | 7,603 |
| Return on capital % | 116.5% | 59.5% |

Coonamble Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

| | 2022 \$ '000 | 2021 \$ '000 |
|---|-----------------|-----------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 920 | 525 |
| Investments | 2,812 | 2,623 |
| Receivables | 586 | 456 |
| Total current assets | 4,318 | 3,604 |
| Non-current assets | | |
| Receivables | 91 | 124 |
| Infrastructure, property, plant and equipment | 17,526 | 18,280 |
| Total non-current assets | 17,617 | 18,404 |
| Total assets | 21,935 | 22,008 |
| LIABILITIES | | |
| Current liabilities | | |
| Contract liabilities | 113 | — |
| Payables | 26 | 48 |
| Income received in advance | 88 | 60 |
| Total current liabilities | 227 | 108 |
| Total liabilities | 227 | 108 |
| Net assets | 21,708 | 21,900 |
| EQUITY | | |
| Accumulated surplus | 14,813 | 14,569 |
| Revaluation reserves | 6,895 | 7,331 |
| Total equity | 21,708 | 21,900 |

Coonamble Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

| | 2022 \$ '000 | 2021 \$ '000 |
|---|-----------------|-----------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 278 | 344 |
| Investments | 4,319 | 4,331 |
| Receivables | 282 | 380 |
| Total current assets | 4,879 | 5,055 |
| Non-current assets | | |
| Infrastructure, property, plant and equipment | 17,420 | 13,554 |
| Total non-current assets | 17,420 | 13,554 |
| Total assets | 22,299 | 18,609 |
| LIABILITIES | | |
| Current liabilities | | |
| Payables | 19 | 19 |
| Total current liabilities | 19 | 19 |
| Total liabilities | 19 | 19 |
| Net assets | 22,280 | 18,590 |
| EQUITY | | |
| Accumulated surplus | 12,488 | 12,382 |
| Revaluation reserves | 9,792 | 6,208 |
| Total equity | 22,280 | 18,590 |

Coonamble Shire Council

Statement of Financial Position of Quarry

as at 30 June 2022

| | 2022 Category 2 \$ '000 | 2021 Category 2 \$ '000 |
|---|-------------------------------|-------------------------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 7,055 | 5,518 |
| Inventories | 551 | 587 |
| Receivables | 190 | 166 |
| Total current assets | 7,796 | 6,271 |
| Non-current assets | | |
| Infrastructure, property, plant and equipment | 1,169 | 1,332 |
| Total non-current assets | 1,169 | 1,332 |
| Total assets | 8,965 | 7,603 |
| Net assets | 8,965 | 7,603 |
| EQUITY | | |
| Accumulated surplus | 8,965 | 7,603 |
| Total equity | 8,965 | 7,603 |

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 – 25%

Land tax – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 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 – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

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 25%.

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

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

The rate applied of 25% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Note – 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 3.66% at 30/6/22.

(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 2022 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 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 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage
- Quarry

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, 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 2021–22 (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 2022 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

28 November 2022
SYDNEY

Coonamble Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



| Contents | Page |
|--|------|
| Special Schedules: | |
| Permissible income for general rates | 3 |
| Report on infrastructure assets as at 30 June 2022 | 7 |

Coonamble Shire Council

Permissible income for general rates

| | Notes | Calculation 2021/22 \$ '000 | Calculation 2022/23 \$ '000 |
|---|---------------------------|-----------------------------------|-----------------------------------|
| Notional general income calculation ¹ | | | |
| Last year notional general income yield | a | 4,982 | 5,002 |
| Plus or minus adjustments ² | b | (7) | 4 |
| Notional general income | $c = a + b$ | 4,975 | 5,006 |
| Permissible income calculation | | | |
| Or rate peg percentage | e | 2.00% | 2.00% |
| Or plus rate peg amount | $i = e \times (c + g)$ | 100 | 100 |
| Sub-total | $k = (c + g + h + i + j)$ | 5,075 | 5,106 |
| Plus (or minus) last year's carry forward total | l | (13) | 58 |
| Less valuation objections claimed in the previous year | m | — | 1 |
| Sub-total | $n = (l + m)$ | (13) | 59 |
| Total permissible income | $o = k + n$ | 5,062 | 5,165 |
| Less notional general income yield | p | 5,002 | 5,132 |
| Catch-up or (excess) result | $q = o - p$ | 59 | 33 |
| Plus income lost due to valuation objections claimed ³ | r | (1) | — |
| Carry forward to next year ⁴ | $t = q + r + s$ | 58 | 33 |

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) 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) 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 2023.

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 2021–22 (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 2022 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 2022'.

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

28 November 2022
SYDNEY

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2022

| 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 | 2021/22 Required maintenance ^a | 2021/22 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 | 1,557 | 2,480 | 295 | 220 | 25,114 | 39,814 | 13.1% | 17.1% | 43.9% | 17.1% | 8.8% |
| | Sub-total | 1,557 | 2,480 | 295 | 220 | 25,114 | 39,814 | 13.1% | 17.1% | 43.9% | 17.1% | 8.8% |
| Other structures | Other structures | 964 | 1,465 | 102 | 134 | 15,510 | 23,231 | 33.9% | 12.4% | 38.7% | 15.0% | 0.0% |
| | Sub-total | 964 | 1,465 | 102 | 134 | 15,510 | 23,231 | 33.9% | 12.4% | 38.7% | 15.0% | 0.0% |
| Roads | Roads | 7,351 | 15,598 | 1,490 | 1,829 | 188,141 | 255,738 | 16.9% | 42.1% | 39.7% | 0.5% | 0.8% |
| | Bridges | — | — | 25 | 5 | 22,289 | 26,466 | 71.8% | 28.2% | 0.0% | 0.0% | 0.0% |
| | Footpaths | 9 | 57 | 90 | 85 | 1,297 | 1,841 | 70.2% | 28.6% | 1.2% | 0.0% | 0.0% |
| | Bulk earthworks | — | — | 5 | 12 | 8,503 | 8,503 | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| | Sub-total | 7,360 | 15,655 | 1,610 | 1,931 | 220,230 | 292,548 | 21.7% | 39.5% | 34.7% | 0.4% | 3.6% |
| Water supply network | Water supply network | 726 | 1,443 | 260 | 419 | 17,468 | 26,607 | 25.7% | 41.0% | 21.6% | 10.8% | 0.9% |
| | Sub-total | 726 | 1,443 | 260 | 419 | 17,468 | 26,607 | 25.7% | 41.0% | 21.6% | 10.8% | 0.9% |
| Sewerage network | Sewerage network | 963 | 2,065 | 482 | 213 | 17,306 | 28,534 | 16.7% | 16.6% | 47.4% | 19.3% | 0.0% |
| | Sub-total | 963 | 2,065 | 482 | 213 | 17,306 | 28,534 | 16.7% | 16.6% | 47.4% | 19.3% | 0.0% |
| Stormwater drainage | Stormwater drainage | 9 | 150 | 3 | 4 | 7,395 | 12,228 | 1.8% | 7.5% | 87.8% | 0.6% | 2.3% |
| | Sub-total | 9 | 150 | 3 | 4 | 7,395 | 12,228 | 1.8% | 7.5% | 87.8% | 0.6% | 2.3% |
| Total – all assets | | 11,579 | 23,258 | 2,752 | 2,921 | 303,023 | 422,962 | 20.9% | 33.6% | 37.4% | 4.7% | 3.4% |

(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 2022

Infrastructure asset performance indicators (consolidated) *

| \$ '000 | Amounts 2022 | Indicator 2022 | Indicators 2021 2020 | | Benchmark |
|--|-----------------|-------------------|------------------------------|---------|------------|
| Buildings and infrastructure renewals ratio | | | | | |
| Asset renewals ¹ | 4,706 | 88.36% | 141.04% | 50.61% | >= 100.00% |
| Depreciation, amortisation and impairment | 5,326 | | | | |
| Infrastructure backlog ratio | | | | | |
| Estimated cost to bring assets to a satisfactory standard | 11,579 | 3.78% | 3.41% | 2.83% | < 2.00% |
| Net carrying amount of infrastructure assets | 306,289 | | | | |
| Asset maintenance ratio | | | | | |
| Actual asset maintenance | 2,921 | 106.14% | 106.65% | 149.31% | > 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 | 23,258 | 5.50% | 4.93% | 3.87% | |
| Gross replacement cost | 422,962 | | | | |

(*) 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 2022

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

21/22 ratio 88.36%

Due to a combination of prevailing climatic conditions and supply chain delays for key components throughout the 2021/22 financial year, Council's ability to deliver on its infrastructure renewal program was detrimentally impacted. Plans have been put in place for the 2022/23 year to bring the renewal ratio up to the agreed benchmark.

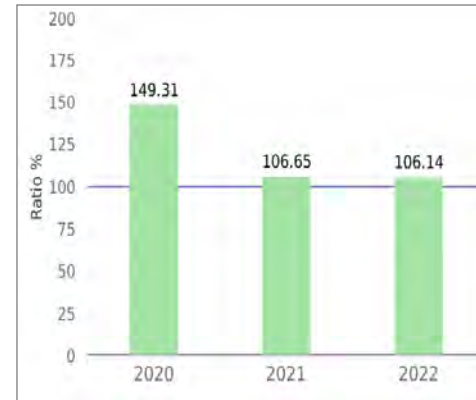
Benchmark: — $\geq 100.00\%$

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

21/22 ratio 106.14%

Council continues to sufficiently fund the required maintenance of its assets, therefore ensuring these assets are maintained in a satisfactory condition.

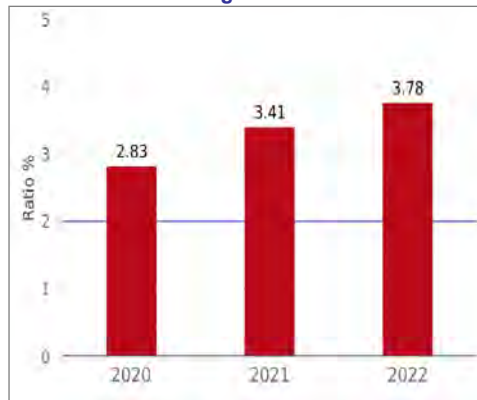
Benchmark: — $> 100.00\%$

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

21/22 ratio 3.78%

During the 2021/22 financial year, Council's infrastructure ratio has increased slightly from the 2021 result. Council's planned 2022/23 infrastructure renewal program has been structured so as to start to address the growing ratio.

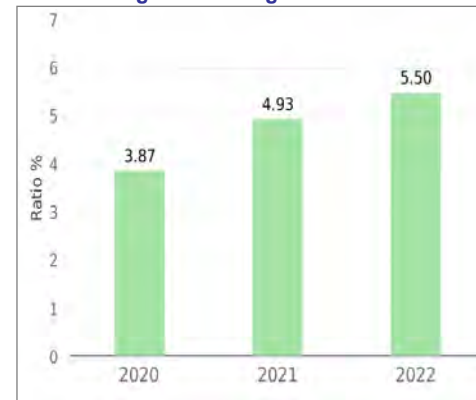
Benchmark: — $< 2.00\%$

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

21/22 ratio 5.50%

Due to the community's expectation of higher levels from Council assets this ratio is indeed higher than Council's infrastructure backlog ratio.

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

| \$ '000 | General fund | | Water fund | | Sewer fund | | Benchmark |
|--|--------------|---------|------------|---------|------------|---------|------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | |
| Buildings and infrastructure renewals ratio | | | | | | | |
| Asset renewals ¹ | 68.77% | 142.24% | 225.73% | 96.25% | 190.77% | 177.98% | >= 100.00% |
| Depreciation, amortisation and impairment | | | | | | | |
| Infrastructure backlog ratio | | | | | | | |
| Estimated cost to bring assets to a satisfactory standard | 3.64% | 3.69% | 4.16% | 1.20% | 5.56% | 1.18% | < 2.00% |
| Net carrying amount of infrastructure assets | | | | | | | |
| Asset maintenance ratio | | | | | | | |
| Actual asset maintenance | 113.88% | 114.38% | 161.15% | 136.54% | 44.19% | 58.30% | > 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 | 5.37% | 5.49% | 5.42% | 1.65% | 7.24% | 1.10% | |
| 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.



COONAMBLE
SHIRE COUNCIL