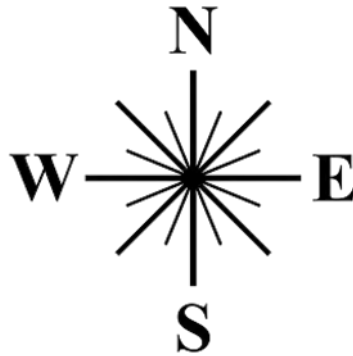


CENTRAL DARLING



SHIRE COUNCIL

ORDINARY COUNCIL MEETING

BUSINESS PAPER

27 NOVEMBER 2024

The Meeting will be held at 10:30 AM in the
Council Chambers, 21 Reid Street, Wilcannia

MISSION STATEMENT

To promote the Central Darling Shire area by encouraging development through effective leadership, community involvement and facilitation of services.

RECORDING AND WEBCAST OF COUNCIL MEETINGS

Council meetings are recorded and webcast on Council's website, your attendance and/or input may be recorded and publicly broadcast.

PUBLIC RECORDING PROHIBITED WITHOUT COUNCIL AUTHORITY

A person may only use a recording device, including audio and visual recording and any device capable of recording speech, to record a Council meeting by the resolution of the Council.

A person may be expelled from a Council meeting for having used a recording device without consent.

PHOTOGRAPHY PROHIBITED WITHOUT PERMISSION

Photography is not permitted at a Council meeting without the consent of the General Manager.

PUBLIC FORUM - EXTRACT FROM THE CODE OF MEETING PRACTICE POLICY

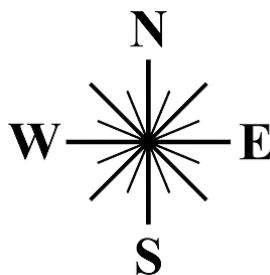
1. The Council may hold a public forum prior to each ordinary meeting of the Council for the purpose of hearing oral submissions from members of the public on items of business to be considered at the meeting. Public forums may also be held prior to extraordinary Council meetings and meetings of Committees of the Council.
2. Public forums are to be chaired by the Mayor or their nominee.
3. To speak at a public forum, a person must first make an application to the Council in the approved form. Applications to speak at the public forum must be received by same day 8.50am before the date on which the public forum is to be held and must identify the item of business on the agenda of the Council meeting the person wishes to speak on, and whether they wish to speak 'for' or 'against' the item.
4. A person may apply to speak on no more than two (2) items of business on the agenda of the Council meeting.
5. Legal representatives acting on behalf of others are not to be permitted to speak at a public forum unless they identify their status as a legal representative when applying to speak at the public forum.
6. The General Manager or their delegate may refuse an application to speak at a public forum. The General Manager or their delegate must give reasons in writing for a decision to refuse an application.
7. No more than three (3) speakers are to be permitted to speak 'for' or 'against' each item of business on the agenda for the Council meeting.
8. If more than the permitted number of speakers apply to speak 'for' or 'against' any item of business, the General Manager or their delegate may request the speakers to nominate from among themselves the persons who are to address the Council on the item of business. If the speakers are not able to agree on whom to nominate to address the Council, the General Manager or their delegate is to determine who will address the Council at the public forum.
9. If more than the permitted number of speakers apply to speak 'for' or 'against' any item of business, the General Manager or their delegate may, in consultation with the Mayor or the

Mayor's nominated Chairperson, increase the number of speakers permitted to speak on an item of business, where they are satisfied that it is necessary to do so to allow the Council to hear a fuller range of views on the relevant item of business.

10. Approved speakers at the public forum are to register with the Council any written, visual or audio material to be presented in support of their address to the Council at the public forum, and to identify any equipment needs no more than three (3) days before the public forum. The General Manager or their delegate may refuse to allow such material to be presented.
11. The General Manager or their delegate is to determine the order of speakers at the public forum.
12. Each speaker will be allowed five (5) minutes to address the Council. This time is to be strictly enforced by the Chairperson.
13. Speakers at public forums must not digress from the item on the agenda of the Council meeting they have applied to address the Council on. If a speaker digresses to irrelevant matters, the Chairperson is to direct the speaker not to do so. If a speaker fails to observe a direction from the Chairperson, the speaker will not be further heard.
14. A Councillor (including the Chairperson) may, through the Chairperson, ask questions of a speaker following their address at a public forum. Questions put to a speaker must be direct, succinct and without argument.
15. Speakers are under no obligation to answer a question put under Clause 4.14. Answers by the speaker, to each question are to be limited to three (3) minutes.
16. Speakers at public forums cannot ask questions of the Council, Councillors or Council staff.
17. The General Manager or their nominee may, with the concurrence of the Chairperson, address the Council for up to three (3) minutes in response to an address to the Council at a public forum after the address and any subsequent questions and answers have been finalised.
18. Where an address made at a public forum raises matters that require further consideration by Council staff, the General Manager may recommend that the Council defer consideration of the matter pending the preparation of a further report on the matters.
19. When addressing the Council, speakers at public forums must comply with this code and all other relevant Council codes, policies and procedures. Speakers must refrain from engaging in disorderly conduct, publicly alleging breaches of the Council's Code of Conduct, or making other potentially defamatory statements.
20. If the Chairperson considers that a speaker at a public forum has engaged in conduct of the type referred to in Clause 4.19, the Chairperson may request the person to refrain from the inappropriate behaviour and to withdraw and unreservedly apologise for any inappropriate comments. Where the speaker fails to comply with the Chairperson's request, the Chairperson may immediately require the person to stop speaking.
21. Clause 4.20 does not limit the ability of the Chairperson to deal with disorderly conduct by speakers at public forums in accordance with the provisions of Part 14 of this code.
22. Where a speaker engages in conduct of the type referred to in Clause 4.19, the General Manager or their delegate may refuse further applications from that person to speak at public forums for such a period as the General Manager or their delegate considers appropriate.

23. Councillors (including the Mayor) must declare and manage any conflicts of interest they may have in relation to any item of business that is the subject of an address at a public forum, in the same way that they are required to do so at a Council or Committee meeting. The Council is to maintain a written record of all conflict-of-interest declarations made at public forums and how the conflict of interest was managed by the Councillor who made the declaration.

CENTRAL DARLING



SHIRE COUNCIL

ORDINARY COUNCIL MEETING

Wednesday, 27 November 2024

10:30 AM

Council Chambers, 21 Reid Street, Wilcannia

BUSINESS PAPER AGENDA

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1 OPENING OF MEETING

The Council Meeting will be declared open by the Mayor/Administrator.

2 ACKNOWLEDGEMENT OF COUNTRY

We would like to acknowledge the traditional custodians of this land and pay respects to Elders past and present.

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 APOLOGIES

3.2 LEAVE OF ABSENCE

4 DISCLOSURES OF INTEREST

Pursuant to the Model Code of Conduct for Local Councils in NSW Councillors and Council staff are required to declare any pecuniary or non-pecuniary conflicts of interest.

RECOMMENDATION:

That the Disclosures of Interest – Pecuniary and Non-Pecuniary be received and noted.

5 CONFIRMATION OF MINUTES

5.1 PREVIOUS MEETING MINUTES

RECOMMENDATION:

That the Minutes of the Ordinary Council Meeting held on 23 October 2024 be received and confirmed as an accurate record.

Attachments:

1. [Ordinary Council Meeting - 23 October 2024](#)

6 NOTICE OF MOTION

Nil

7 MAYORAL (ADMINISTRATOR) MINUTE(S)

7.1 MAYORAL MINUTE - NOVEMBER 2024

FILE NUMBER: GD24/16989
REPORT AUTHOR: ADMINISTRATOR
RESPONSIBLE DIRECTOR: GENERAL MANAGER

The General Manager and I attended the Community Cabinet Meeting in Broken Hill and took the opportunity to meet with various Cabinet Ministers to discuss issues relevant to our shire.

We met with:

Minister David Harris- Aboriginal Affairs. Emergency response to aboriginal communities

Minister Ron Hoenig -Local Government. Transition to an elected Council, Election timing, and ongoing funding.

Minister Rose Jackson- Water-Wilcannia Weir and Social Housing

Minister Jennifer Atchison- Roads and Regional Transport. Next major road project priority in Central Darling-Wool Track

Minister Jihid Din- Emergency Services. -Telecommunications during emergency particularly arrangements to keep mobile towers operational. Also raised were issues around the power outage.

On Saturday the 9th of November I attended the Baaka Centre Board AGM in Wilcannia, and it is pleasing to see the enthusiasm to deliver an iconic and game changing project for the Shire. On the following Monday I undertook a site inspection of the complex and once completed and fitted out it will be a must stop visitation point.

On the 11 November a Remembrance Day ceremony was held at the memorial in Baker Park where wreaths were laid in memory of the fallen. The address was delivered by James McTavish.

We also met with the Wilcannia Weir Review Panel where the communities' views were advocated on weir design, location consultation and planning process. I wish to acknowledge the ongoing support of all that have been involved in the lobbying process. We understand the panel will present an interim report to the Minister before the end of the year.

The General Manager and I attended the annual LGNSW Conference in Tamworth which is the sectors representative body that is responsible for the lobbying and advocating for all local Councils,

It was the opportunity to catch up with Mayors and GMs to continue relationships and meet the many new Mayors following the September elections.

The recent outage caused serious disruption and loss across our communities. I want to thank all the volunteers and residents that worked over the period to limit impact and provide community support.

State and Local Emergency Management procedures were activated to support communities. Our local committee met regularly and was later rolled into the Regional Committee to coordinate local and state response.

Local Government has a representative on the State Emergency Rescue Management Committee, and we utilised this to feed information directly into the Committee and Premiers Department on issues.

A series of candidate workshops and drop-in sessions have been scheduled for residents of Central Darling Shire who are interested in becoming a councillor. We have scheduled these sessions now and will rerun them in 2025 once an election date is announced.

Former State President of Local Government Professionals and Public Service Medal awardee (2016), John Rayner, will be conducting candidate workshops in November. John has spent more

than five decades in Local Government. His experience includes being an Administrator and General Manager.

Workshops will start at 5PM at the following locations.

- MENINDEE: Monday 25th November - Civic Hall
- WHITE CLIFFS: Tuesday 26th November - Town Hall
- IVANHOE: Wednesday 27th November - Council Office (MSO)
- WILCANNIA: Thursday 28th November - Council Office

In December, the Managing Director of ATSI ICT Aboriginal Corporation, Russell Styche, will be holding drop-in sessions. Russell is a Tubba-Gah man from the Wiradjuri Nation. He has been a director and member of Aboriginal organisations for 30 years. Russell has developed and delivered governance training packages nationwide for the Office of the Registrar of Indigenous Corporations.

Drop-in sessions will be held from 11am – 4pm at the following locations.

- MENINDEE: Tuesday 3rd December - Civic Hall
- IVANHOE: Wednesday 4th December - Council Office
- WILCANNIA: Thursday 5th December Council Office

On Council's website there is a designated page where people can find information and links relating to the 2025 coming election.

Attachments:

NIL

8 FINANCIAL REPORTS

8.1 CASH AND INVESTMENTS - OCTOBER 2024

FILE NUMBER: GD24/16389
REPORT AUTHOR: MANAGEMENT ACCOUNTANT
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

This report is to provide a summary of Council’s cash and investments as at 30th September 2024.

RECOMMENDATION:

That Council

1. Receive and note the report.

REPORT:

In accordance with *Clause 212 of the Local Government (General) Regulations 2005*, a monthly report setting out details of all money that Council has invested under *Section 625 of the Local Government Act 1993* is required to be submitted to Council.

Cash and Investment Accounts:

Cash and Investment Accounts	Current Month	Last Month	Movement	Interest Rate	Current Month Interest	YTD Interest
Westpac 11am Investment Account	\$8,000,000.00	\$10,500,000.00	(\$2,500,000.00)	1.35%	\$10,970.13	\$50,556.55
Operating Account	\$368,866.99	\$975,257.23	(\$606,390.24)	N/A	NIL	NIL
Post Office Clearing Account	\$6,493.01	\$482.65	\$6,010.36	N/A	NIL	NIL
Total Cash at bank as of 31st October 2024					\$8,375,360.00	

Commentary:

The net movement of cash for the month of October 2024 was a decrease of \$3,100,379.88.

Payments for wages and creditors for the month of October 2024 totalled \$3,394,284.30 and receipts for the month totalled \$293,904.42.

Council’s unrestricted funds for this period are less than projected, for the following reasons:

- Expenditure on major projects such as the water treatment plants for Wilcannia, Ivanhoe and White Cliffs continues, along with expenditure of Regional Emergency Road Repair Funding most of which was received in advance combined with expenditure on grants to be claimed after the completion of monthly or milestone reporting has impacted Council cash inflow.
- The grant debtors have increased as work is completed, and grant providers have finalised payments for the 2023/24 financial year. It is expected that receipts from grants will begin again soon as the new grants reach milestones or are acquitted.

Restrictions:

Restricted Cash and Investments	
	Oct-24
Externally Restricted ⁽¹⁾	(\$000's)
Specific purpose unexpended grants	9,301
Water supplies	-
Sewerage services	1,845
Domestic waste management	285
Total Externally Restricted	11,431
(1) Funds that must be spent for a specific purpose	
Internally Restricted ⁽²⁾	
Employees Leave Entitlements	935
Plant and vehicle replacement	8
Other Waste Management Reserve	55
Total Internally Restricted	998
(2) Funds that Council has earmarked for a specific purpose	
Total Restricted Funds	12,429
Total Cash & Investments	8,375
Unrestricted Funds (ie. available after the above Restrictions)	(4,054)
Outstanding Grants Debtors	8,200

Commentary:

The level of unrestricted funds required by Council is generally \$1,000,000. Currently Council's unrestricted funds are below this level mainly due to the receipt of grant funding in advance. This situation will equalise as the work under the grant contracts are completed, reducing the unspent grant restrictions.

Attachments:

NIL

8.2 GRANTS REGISTER - OCTOBER 2024

FILE NUMBER: GD24/16390
REPORT AUTHOR: MANAGEMENT ACCOUNTANT
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

The purpose of this report is to provide a summary Council’s current year grant funding applications status as of 31st October 2024.

RECOMMENDATION:

That Council will:

1. Receive and note the report.

BACKGROUND:

To deliver Council’s commitment to transparency and improved financial management, Council has developed a Grants and Contributions Register, to provide information on grants applied for and received.

REPORT:

For the month of October 2024, scheduled acquittals were completed in line with the reporting requirements of the funding deeds and any approved variations to those deeds.

Morris & Piper continue to assist with grant submissions, approvals and acquittals. Their monthly report for October 2024, including a work plan up to December 2024, is attached to this report.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
2 Local & Regional Governance	2.1 Shire governance	2.1.4 Ensure that governance of the shire is focused on the effective planning and delivery of adequate and appropriate services and facilities to local communities

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive
Economic	Positive
Governance	Positive

Financial and Resource Implications:

Ensures that any funding sourced is being deployed within the approved scope of services, works and facilities for which they were intended.

Policy, Legal and Statutory Implications:

Regulation 208 of the Local Government (General) Regulation 2005 provides a requirement that:

A member of the staff of a council who has control of any of the council's accounting records must—

(a) produce those records for inspection and audit in proper order whenever directed or requested to do so by the council's mayor, responsible accounting officer, general manager (if not the council's responsible accounting officer) or auditor or by the Director-General or a person to whom the Director-General's functions under *section 430 of the Act* have been delegated or subdelegated under *section 745 of the Act*, and

(b) render all practicable assistance to the mayor, responsible accounting officer, general manager, auditor, the Director-General, or such a delegate or subdelegate with respect to those records.

Risk Management - Business Risk/Work Health and Safety/Public:

Periodic reporting enables Council to keep both funding providers, and the community informed on the deployment of those funds as intended and as such significantly mitigate the risk of inappropriate usage of those funds.

OPTIONS:

Nil.

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:**Internal Exhibition:**

Not Required

External Exhibition:

Not Required

Attachments:

1. [Morris and Piper Monthly Report to October 2024](#) ↓ 
2. [Grants Register October 2024](#) ↓ 

8.3 SALE OF COUNCIL LAND - LOT 2 SECTION 37 DP 759091 108 HOOD STREET WILCANNIA

FILE NUMBER: GD24/16500
REPORT AUTHOR: ACTING RATES OFFICER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

This report is seeking Council's resolution to sell Lot 2 Section 37 DP 7590914 108 Hood Street Wilcannia being Council owned land.

RECOMMENDATION:

That Council will:

1. Receive the report.
2. To sell Lot 2 Section 37 DP 7590914 108 Hood Street Wilcannia.
3. To authorise the General Manager to negotiate the sale Lot 2 Section 37 DP 7590914 108 Hood Street Wilcannia in accordance with Council's Acquisition and Disposal of Land Policy.
4. To authorise the General Manager to execute all necessary documents to facilitate the sale of Lot 2 Section 37 DP 7590914 108 Hood Street Wilcannia.

BACKGROUND:

At the Ordinary meeting of Council held 28 August 2024 Council resolved to sell 19 Council owned properties consisting of 30 separate parcels in accordance with Council's Acquisition and Disposal of Land Policy and to authorise the General Manager to execute all necessary documents to facilitate the sale of those properties. At the Ordinary meeting of Council held 23 October 2024 Council resolved to sell Lot 2 DP 322783 13A James Street Wilcannia.

REPORT:

In the preparation of the reports to Council 28 August 2024 and 23 October 2024, 106 Hood Street Wilcannia, Lot 2 Section 37 DP 759091, was an accidental omission from the list of properties presented.

to facilitate the sale of the subject property, Councils resolution to sell that land is required.

It is proposed to market this property, together with those included in the abovementioned resolutions of 28 August 2028 and 23 October 2025, via Council's "Properties for sale in Central Darling Shire" Facebook page and through direct negotiation with NSW Government organisations.

108 Hood Street Wilcannia is a vacant parcel with an area of 2023 m². It is proposed to sell 108 Hood Street Wilcannia Lot 2 Section 37 DP 7590914 in one line with the adjoining Council owned property 106 Hood Street Wilcannia, Lot 4 DP 982174 which together have a site area of 2605.35 m²

As with the adjoining property, 106 Hood Street Wilcannia, 108 Hood Street Wilcannia has Council water and sewerage services available and is not flood affected. It was reclassified as Operational land through a recent amendment to the Central Darling Local Environment Plan 2012, enabling its disposal.

108 Hood Street Wilcannia is currently valued together with three (3) other parcels of land, with a combined area of 5658.4 m², as having an unimproved land value of \$3,780, as determined by the Valuer General at 1 July 2022. As it is valued with three (3) other parcels, we do not currently have a standalone value for this parcel. However, a comparable parcel of land directly opposite and of the same size and dimensions, has an unimproved land value of \$1,840, as determined by the Valuer General at 1 July 2022.

By making available for sale surplus vacant land, Council will be assisting alleviate the critical housing shortage that exists within our community, especially in the Wilcannia township, and convert non income producing assets into valuable cashflow.

It is proposed to market the land through Council’s “Properties for sale in Central Darling Shire” Facebook page and through direct negotiation with NSW Government organisations.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
1 Community and Culture	1.1 Housing	1.1.2 Undertake a gap analysis to assess existing housing stock in Wilcannia and Menindee and identify current and future housing needs including diversity of housing stock

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	NA
Economic	Positive
Governance	Positive

Financial and Resource Implications:

It is expected the sale proceeds from the sale of each parcel will cover or exceed the conveyancing costs associated with those sale with the potential of future income for rates and service fees. Sales will also reduce the financial burden of holding costs associated with the land.

Policy, Legal and Statutory Implications:

Council’s resolution to dispose of land is required as the Local Government Act 1993 (NSW) does not allow the delegation of that process.

Risk Management - Business Risk/Work Health and Safety/Public:

Nil

OPTIONS:

Retention of land which would not assist with the critical housing needs with the community and subject to Council to ongoing holding costs.

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

Not required.

External Exhibition:

Not required.

Attachments:

NIL

8.4 PRESENTATION AND ADOPTION OF AUDITED FINANCIAL STATEMENTS 2023-24

FILE NUMBER: GD24/16977
REPORT AUTHOR: FINANCE MANAGER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

Council is required to advertise a summary of Audited Annual Financial Statements for the year and formally present them to the public in accordance with the *Local Government Act 1993*. Any person may make a comment with respect to the financial reports within seven days of being presented.

The Audited Financial Statements indicate a Net Operating Result before Capital Items of \$5.645M surplus.

Council has received an unqualified Audit Report.

RECOMMENDATION:

That Council will:

1. Receive the report
2. Adopt the Audited Financial Statements and Audit Reports for the 2023-24 financial year.
3. Present the reports to the public, in accordance with *Sections 418 and 419 of the Local Government Act 1993*.

BACKGROUND:

At the Ordinary Council Meeting held on 25 September 2024 Council resolved the following:

That in accordance with Section 413 of the *Local Government Act 1993*, Council resolved:

1. That its 2023-24 Annual Financial Statements:
 - a. Are in accordance with the *Local Government Act 1993 (as amended and the Regulations made there under)*;
 - b. Are in accordance with the Australian Accounting Standards and Professional Procurements;
 - c. Are in accordance with the Local Government Code of Accounting Practice and Financial Reporting;
 - d. Present fairly the Council's 2023-24 operating result and financial position;
 - e. Are in accord with Council's accounting and other records; and
 - f. That Council is not aware of any matter that would render this report false or misleading in any way.

REPORT:

Section 419 of the Local Government Act 1993 prescribes a Council must present its Audited Financial Reports, together with the Auditor's reports, at a meeting of the Council.

The Financial Statements 2023-24 have been audited by Council’s auditor. However, *Section 418 of the Local Government Act 1993* prescribes that the Council must give separate notice that it proposes to adopt the Audited Financial Statements, giving the public the opportunity to make comment.

The recommendation is in accordance with the requirements of the *Local Government Act 1993*.

Items to highlight for the period are:

Income

Total income reported for the year was \$52.098 million. The major components being grants and contributions for operating purposes of \$27.504 million, grants and contributions for capital purposes of \$14.191 million and user fees and charges of \$6.596 million.

Expenditure

Total expenditure for the year was \$38.068 million. The major components being, materials and contracts of \$23.443 million, depreciation and amortisation of \$6.657 million and employee benefits of \$7.021 million.

Surplus/Deficit

Council is reporting an Operating Surplus of \$14.030 million. However, once capital grants and contributions are removed, Council reports a Net Operating Deficit of \$161,000.

Council continues to rely heavily on government grants.

It should also be noted that depreciation and amortisation of \$6.657 million included in Council’s net result is not a cash expense.

Assets

Council completed a capital works program of \$20.175 million.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
2 Local & Regional Governance	2.1 Shire governance	2.1.2 Undertake ongoing engagement with shire Communities to ensure their input in the design of local governance structures and services

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive
Economic	Positive
Governance	Positive

Financial and Resource Implications:

Council's annual financial result contributes to future economic and financial decision making.

Policy, Legal and Statutory Implications:

In accordance with the *Local Government Act 1993*

Risk Management - Business Risk/Work Health and Safety/Public:

Having Council's Annual Financial Statements audited is a key component to managing financial and business risk.

OPTIONS:

Nil

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:**Internal Exhibition:**

No

External Exhibition:

Yes, via website and print media

Attachments:

1. [Central Darling Shire Council Annual Financial Statements for the year ended 30 June 2024](#)
 

8.5 QUARTERLY BUDGET REVIEW AS AT 30 SEPTEMBER 2024

FILE NUMBER: GD24/16981
REPORT AUTHOR: FINANCE MANAGER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

This report is to provide a summary of Council's financial performance against budget as at 30th September 2024. This report also recommends amendments to Council's budget.

RECOMMENDATION:

That Council will:

1. Receive the report
2. Adopt the variations to Council's 2024-25 Annual Budget
3. Note that the projected net operating surplus for the financial year 2024-25 is unchanged at \$15,000.
4. Note projected capital works budgeted expenditure for the financial year 2024-25 will be \$17.569 million.

BACKGROUND:

Regulation 203 of the Local Government (General) Regulation 2005 provides a requirement that:

(1) Not later than 2 months after the end of each quarter (except the June quarter), the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the statement of the council's revenue policy included in the operational plan for the relevant year, a revised estimate of the income and expenditure for that year.

(2) A budget review statement must include or be accompanied by:

- (a) a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and
- (b) if that position is unsatisfactory, recommendations for remedial action.

In accordance with s.211 (Authorisation of expenditure) of the *Local Government (General) Regulations 2005*:

- (1) A council, or a person purporting to act on behalf of a council, must not incur a liability for the expenditure of money unless the council at the annual meeting held in accordance with subclause (2) or at a later ordinary meeting:
 - (a) has approved the expenditure, and
 - (b) has voted the money necessary to meet the expenditure.

The QBRs appear as attachments and have been produced in accordance with the guidelines and standards issued by the Office of Local Government.

REPORT:

Operational Budget Result:

The September 2024 Quarterly Budget review shows no change to the projected 2024-25 net operating surplus (before capital items) of \$15,000.

This result reflects the following movements:

Income

1. Grants & Contributions – Operating

Additional grant income of \$113,000 for Roads to Recovery due to recalculation on lodgement of Annual Return.

Additional grant income of \$217,000 under Active Transport funding scheme.

Total adjustment to the budget for Grants & Contributions – Operating \$330,000 increase.

2. Grants & Contributions – Capital

Reduction in capital funding of \$80,000 due to the non-acceptance of Council's application for funding under the Regional Airports Upgrade Program. Capital expenditure has been reduced to reflect this adjustment.

Total adjustment to the budget for Grants & Contributions – Capital \$80,000 decrease.

Expenditure

3. Materials and Contracts

Additional expenditure of \$330,000 directly related to the additional grant funding to be received as listed above. Specifically, this additional income will be spent on roads, shared pathways and lighting.

Total adjustment to the budget for Materials and Contracts - \$330,000 increase

Capital Budget Result:

The September 2024 Quarterly Budget Review shows a decrease in projected capital expenditure of \$80,000 to an overall the Capital Works Budget for 2024-25 of \$17.569 million.

This result reflects the following movements:

1. Outdoor Infrastructure

Reduction in capital funding of \$80,000 due to the non-acceptance of Council's application for funding under the Regional Airports Upgrade Program. Capital expenditure has been reduced to reflect this adjustment.

Adjustment to the Capital Works Budget for Outdoor Infrastructure: \$\$80,000 Decrease

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
2 Local & Regional Governance	2.1 Shire governance	2.1.4 Ensure that governance of the shire is focused on the effective planning and delivery of adequate and appropriate services and facilities to local communities

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive
Economic	Positive
Governance	Positive

Financial and Resource Implications:

Monitoring of the Quarterly Budget Review enables timely financial management.

Policy, Legal and Statutory Implications:

Clause 203 (1) of the Local Government (General) Regulation 2005 requires Council’s Responsible Accounting Officer to prepare and submit a quarterly budget review statement to the governing body of Council.

Risk Management - Business Risk/Work Health and Safety/Public:

Quarterly reporting allows Council to keep informed of the progress of the budget to actual income and costs.

OPTIONS:

NIL

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

Not required

External Exhibition:

Not required

Attachments:

1. [1. RAO Statement](#) 

2. [2. Income Statement by Type](#) ↓ 
3. [3. Income Statement by Activity](#) ↓ 
4. [4. Recommended changes to the Operating Budget](#) ↓ 
5. [5. Capital Budget](#) ↓ 
6. [6. Recommended changes to the Capital Budget](#) ↓ 
7. [7. Cash & Investments](#) ↓ 
8. [8. Cash & Investments - Variation Detail](#) ↓ 
9. [9. Key Performance Indicators](#) ↓ 
10. [10. Consultancy & Legal Expense Overview](#) ↓ 

9 GOVERNANCE REPORTS

9.1 GENERAL MANAGER UPDATE ON PAST AND EMERGING MATTERS

FILE NUMBER: GD24/16447
REPORT AUTHOR: GENERAL MANAGER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

The purpose of the report is to provide Council a brief update on past and emerging matters which the General Manager is dealing with.

RECOMMENDATION:

That Council will:

1. Receive and note the report

REPORT:

Wilcannia Weir Project- Department of Planning and Environment (Water) have announced membership of the Wilcannia Weir Independent Review Panel. The panel comprise of Geoff Wise, James McTavish, Stuart Khan, and observer from the Murray Darling Basin Authority (Jacqui Hickey).

The Panel arrived in Wilcannia Sunday 10 November and viewed the proposed location for the new weir, as well visited numerous sites of interest. The following day, the Panel met with key stakeholder groups in the Council Chambers and met with the community following the Remembrance Service held in Baker Park.

The key stakeholder group reiterated to the panel members, that the outstanding questions to Environment Impact Statement (EIS) for the original proposed weir consultation with state government agencies still haven't been addressed. Therefore, the Department of Planning and Environment (Water) shouldn't be condemning the original weir design until these questions have been addressed and furthermore consultation to the Wilcannia Community as to why the original design is no longer feasible.

The Independent Panel is expected to report back to the Minister for Water (Hon. Rose Jackson MP) either the first or second quarter of next calendar year.

Ivanhoe Post Office Services- continues to operate as normal, from the Ivanhoe Council Office (MSO). All services postal and banking services continued to be provided to the community. Modifications to the office area has been completed for the service area and staff security. Advertising for the recruitment of an additional staff member is completed with appointment to follow.

Purpose modified shipping container to contain residential mailboxes and an area for sorting mail, is expected to be delivered to Ivanhoe early December.

Power Outage – Council would be aware of the power outage crisis affecting the Far West of NSW from Wednesday 16 October to Friday 1 November. Council Local Emergency Management Committee was activated on Thursday 17 October and ended on Friday 8 November. A Recovery Committee since has been established which will continue approximately for three weeks. Announcement by the State Government for financial assistance to residents and small to medium size businesses with other incentives funding activities for community groups and organisations.

Premier and Cabinet visit to Broken Hill- on Thursday 7 and Friday 8 November, NSW Premier and Cabinet visited Broken Hill for a series of meetings and functions. The Administrator and General Manager was in Broken Hill to represent Council and the shire at the Community Forum and other

functions. During this period, the Administrator and General Manager meet with the following ministers to discuss numerous topics:

Hon. David Harris MP- Minister for Aboriginal Affairs: increase autonomy and resources of Department of Aboriginal Affairs for crisis management.

Hon. Ron Hoenig MP-Minister Local Government: council elections in 2025 and how the new model of governance would be applied.

Hon. Rose Jackson MP-Minister for Water: Wilcannia Weir project and the Independent Review Panel process/timelines. Water Utilities pilot program, transfer of Council Water Infrastructure to the State Government.

Hon. Jennifer Aitchison MP-Regional Transport and Roads: funding of the Wooltrack (Ivanhoe-Cobar Road) and general road maintenance funding for shire roads.

Hon. Jihad Dib MP-Emergency Services: Power outage crisis response issues-food hampers rollout, Telstra mobile phone tower back up power supply and some state government agencies not having the autonomy or resources to respond appropriately.

Attachments:

NIL

9.2 HUMAN RESOURCE MANAGEMENT ACTIVITIES

FILE NUMBER: GD24/16942
REPORT AUTHOR: HUMAN RESOURCE OFFICER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

The purpose of this report is to provide Council with information on the current human resource activities to ensure the organisation meets its statutory and legislative requirements.

RECOMMENDATION:

That Council will:

1. Receive and note the report

REPORT:

Recruitment Activities

Below is a summary of recruitment activities undertaken during the period 1 August to 31 October 2024:

Position	Status / Progress
Casual Labourer / Truck Driver / Tradesperson (White Cliffs)	Internal and external recruitment – Successful candidate has commenced
Labourer / Truck Driver, Wilcannia (CDSC1222)	Internal recruitment – successful candidate has commenced
Maintenance Officer (CDSC1210)	Internal and external recruitment – Successful candidate identified
Animal Control Officer (CDSC1236)	Internal and external recruitment – Successful candidate identified
Graduate Engineer (CDSC1251)	Internal and external recruitment – Successful candidate has commenced
Project Engineer (CDSC1243)	Internal and external recruitment – Recruitment underway
Customer Service Officer, Ivanhoe (CDSC1310)	Internal and external recruitment – Recruitment underway
Contracts and Procurement Officer (CDSC1123)	Internal and external recruitment – Recruitment underway
Utilities Engineer (CDSC1231)	Internal and external recruitment – Recruitment underway
Road Engineer (CDSC1211)	Internal and external recruitment – Recruitment underway

Attracting candidates for vacancies remains a challenge for Council.

Organisational Structure

Below is a summary of the FTE numbers as at 31 October 2024

Department	FTE as at 30/6/22	FTE as at 30/6/23	FTE as at 30/6/24	2023/2024		
				Occupied FTE as at 31/10/24	Vacant FTE as at 31/10/24****	Proposed Variation to FTE
Governance	5.23	5.20	5.20	4.63	0.57	0
Customer Service	*** 13.40	*** 15.00	11.43	11.00	1.00	0.50
Finance			6.57	7.57	0.50	0
Shire Services	* 44.60	* 48.68	* 47.10	** 33.99	** 8.00	0
Total	* 63.23	* 68.88	* 70.30	** 57.19	** 10.07	0.50

* includes 3.53 FTE for casuals and 1.29 FTE for swimming pool attendants

** excludes 3.53 FTE for casuals and 1.29 FTE for swimming pool attendants

*** FTE reflects former Business Services structure

**** Subject to proposed variation being approved by Council.

The proposed variation of 0.50 FTE in Customer Service is associated with the creation of a Customer Service Officer, Ivanhoe as part of Council’s commitment to delivering Australia Post services from the MSO. The 0.50 FTE is being created using funding received through Australia Post. The additional 0.29 FTE increase to the second Customer Service Officer Ivanhoe will be funded through the FTE available for the swimming pool attendants.

The following are additional proposed changes to the organisational structure to accommodate newly created positions to meet the Community Strategic Plan and Delivery Plan:

- Graduate Engineer – Using the existing FTE allocated to Site Engineer (vacant)
- Contracts and Procurement Officer – Using the existing FTE allocated to Customer Service Officer, Wilcannia (Vacant)

School-Based Traineeship

Council currently has two students undertaking a School Based Traineeship, as follows:

- Menindee – 1 student undertaking Certificate II in Parks and Gardens
- Ivanhoe – 1 student undertaking Certificate II in Construction

Following the announcement by the NSW State Government of \$252million towards traineeships and apprenticeships, an application has been submitted for 2 traineeships (administration and water operator) and 1 apprenticeship (civil construction), all based in Wilcannia. The outcome of our submission will be known on 27 November 2024.

Discussions have already commenced with Wilcannia Central School in anticipation of a positive outcome from our application.

School-Based Work Experience

Council has successfully participated in work experience placements for 3 students from Wilcannia Central School during September 2024.

Attachments:

NIL

9.3 PRESENTATION AND ADOPTION OF DRAF ANNUAL REPORT 2023-24

FILE NUMBER: GD24/16979
REPORT AUTHOR: COMMUNITY ENGAGEMENT OFFICER
RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

The Draft Annual Report for Central Darling Shire Council 2023 – 2024 is presented to Council for approval. The report details Council’s achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

RECOMMENDATION:

That Council will:

1. Receive the report
2. Approve the Draft Annual Report for Central Darling Shire Council 2023 – 2024.
3. Approve a copy of the report to be posted on Council’s website with a link to the website being provided to the Minister for Local Government (via OLG).

BACKGROUND:

The annual report is prepared in accordance with Integrated Planning and Reporting Guidelines including Councils progress in the Delivery Program and Operational Plan.

The report contains a copy of the council’s audited financial reports prepared in accordance with the *Local Government Code of Accounting Practice and Financial Reporting*.

During the financial year Council welcomed progress on long-term projects. The community faced another natural disaster with a storm that occurred in February 2023 which caused \$1.3 million in damages and was originally deemed not eligible for Natural Disaster assistance. Council staff started Planning and preparing for an elected Council. The special circumstances Central Darling Shire faces with a low-rate base and the need to provide services and infrastructure in line with community and government expectations (despite a low income) was also highlighted during the year.

The report provides information on Council governance, statutory reporting, audited financial reports, the achievements being seen in Central Darling and progress on items identified in planning documents.

REPORT:

The report is provided as a separate attachment.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
2 Local & Regional Governance	2.1 Shire governance	2.1.1 Design and implement governance systems within the shire that are culturally responsive and ensure communities have effective

		local democratic structures and representation
		2.1.4 Ensure that governance of the shire is focused on the effective planning and delivery of adequate and appropriate services and facilities to local communities

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive
Economic	Positive
Governance	Positive

Financial and Resource Implications:

As per information provided by the Finance Director in the report.

Policy, Legal and Statutory Implications:

The annual report must be prepared in accordance with Integrated Planning and Reporting Guidelines (IP&R) including Councils progress on the delivery of the service reviews council has committed to undertake, the results of those reviews and any changes made to levels of service. The report must contain other information as the IP&R Guidelines, or the regulations may require.

Risk Management - Business Risk/Work Health and Safety/Public:

As per information in the report.

OPTIONS:

Nil

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

NA

External Exhibition:

Report to be displayed on Council Website

Attachments:

NIL

10 CUSTOMER SERVICE REPORTS

10.1 FUNDING REQUEST FOR WILCANNIA AUSTRALIA DAY COMMUNITY EVENT

FILE NUMBER: GD24/16293

REPORT AUTHOR: COMMUNITY ENGAGEMENT OFFICER

RESPONSIBLE DIRECTOR: GENERAL MANAGER

EXECUTIVE SUMMARY:

The Wilcannia Community Tourism Association is planning to hold a community event for Australia Day in January 2025. The Association is seeking a community grant from Council to assist with hosting the event.

RECOMMENDATION:

That Council will:

1. Receive the report
 - (a) Council notes the request by the Wilcannia Community Tourism Association Inc. for a community grant to run a community event in Wilcannia for Australia Day in 2025.
 - (b) Council agrees to provide the maximum amount of \$200 for the 2025 Wilcannia Australia Day event under the Community Grants Policy.
 - (c) On application from community or service groups, Council provides funding up to \$200 for each town and village in the shire for Australia Day events for 2025.

BACKGROUND:

The Wilcannia Community Tourism Association is planning to hold a community event for Australia Day in January 2025. The Association is seeking a community grant from Council to assist with hosting the event.

The Association President, Bill Elliott, says the event will consist of a community golf event on the refurbished gold course followed by a barbecue at the golf club where any awards that may be applicable for Australia Day in Wilcannia could be presented.

REPORT:

Below is the letter to Central Darling Shire Council from the Wilcannia Community Tourism Association requesting grant support to hold an Australia Day event in January 2025.

WILCANNIA COMMUNITY TOURISM ASSOCIATION INC.

The middle of nowhere, centre to everywhere

PO Box 116
 WILCANNIA NSW 2836
 4th. November 2024.

Central Darling Shire Council,
 WILCANNIA NSW 2836.

Re. Funding for Community Events.

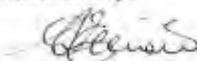
The Wilcannia Community Tourism Association would like to apply for the annual community grant available to run a community event on Australia Day next January.

This will consist of a community golf event on our refurbished golf course followed by a Barbecue back at the Club and an opportunity for the Shire to present any awards that may be applicable to our town up at the club on the day.

This event will be publicised on 2WEB and ABC Broken Hill, with sponsorship announced.

Thanking you in anticipation.

Yours faithfully,



Bill Elliott. President.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
1 Community and Culture	1.5 Community events	1.5.2 Provide support to shire communities in seeking grants and funding to organise community events

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive

Economic	Positive
Governance	Positive

Financial and Resource Implications:

Funded under Community Grants Policy

Policy, Legal and Statutory Implications:

NA

Risk Management - Business Risk/Work Health and Safety/Public:

NA

OPTIONS:

NA

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

NA

External Exhibition:

NA

Attachments:

NIL

11 SHIRE SERVICES REPORTS

11.1 ENVIRONMENTAL SERVICES REPORT

FILE NUMBER: GD24/16448
REPORT AUTHOR: SENIOR PLANNER
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

This report is to provide a summary of Councils Environmental Services statistics for the month of October 2024.

RECOMMENDATION:

That Council will:

1. Receive and Note the report.

REPORT:

Statistics for October 2024		
Development approvals / final certificates issued under Part 4, Part 5 of the <i>Environmental Planning and Assessment Act 1979</i> . Number of Certificates issued under the <i>Local Government Act 1993</i> .	Number of DAs Approved – New Dwellings	1
	Number of DAs Approved – Renovation	0
	Number of DAs Approved – Other	3
	Total Value of DAs Approved	\$1,137,640.00
	Number of Construction Certificates / Crown Construction Certificates Issued	1
	Number of Complying Development Certificates issued	0
	Number of LGA S68 Approvals	0
	Number of Occupation Certificates Issued	0
	Number of completion Certificates issued (S68)	0
	Section 10.7 Planning Certificates	31
Food Safety	Food Premises Inspected	0
Animal Control Activities -	Impounded	7 Dogs
	Surrendered	0 Cats
	Rehomed	3 Dog 0 Cats
	Returned to Owner	1 Dogs 0 Cats
	Euthanized	3 Dog 0 Cats
	Registrations	0 Dogs
	Microchipped	0

	Penalty Notices Issued	0
Water Sampling	Microbiology Samples Collected	12
	Chemistry Samples Collected	2
	Pools Wilcannia/ White Cliffs / Menindee	6
	Big pool x 3	
	Small Pool x 3	
	Non-Compliant Samples	0
	Darling River Algae Samples	0

Attachments:

NIL

11.2 CENTRAL DARLING SHIRE COUNCIL - SECTION 7.12 INFRASTRUCTURE CONTRIBUTION PLAN

FILE NUMBER: GD24/16449
REPORT AUTHOR: SENIOR PLANNER
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

Section 7.12 of the *Environmental Planning and Assessment Act 1979 (EP&A Act)* authorises Council or a private certifier to impose as a condition of development consent, the payment of a fixed development contribution levy relating to the cost of works, when a development consent or complying development certificate is issued.

The development contributions levy is applied on a sliding scale, ranging from nil to 1% of the total cost of works. There is an option for the applicant to choose either the contribution levy payment or to enter into a Voluntary Planning Agreement, the applicant may offer to pay money, dedicate land, carry out works, or provide other material benefits for the public purpose.

The draft Section 7.12 Infrastructure Contribution Plan was placed on public exhibition for a period of 28 days in accordance with the EP&A Act and the *Environmental Planning and Assessment Regulation 2021 (EP&A Regulation)*. Following the public exhibition there were no submissions or comments received. It is recommended that Council adopt the Section 7.12 Infrastructure Contributions Plan will take effect on 28 October 2024.

RECOMMENDATION:

That Council will:

1. Receive the report
2. Endorse the adoption of the Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024, and for the plan to commence on 28 October 2024.

BACKGROUND:

Due to legislative requirements from the New South Wales Government, all local councils within the state are required to formulate an Infrastructure Contribution Plan to encourage productivity, provide certainty for industry and support housing supply and affordability for the council area.

The enabling legislation provides the foundation for a stronger infrastructure contribution system by matching infrastructure funding with the infrastructure outcomes for communities.

The new reforms for Infrastructure contributions plans cover local infrastructure plans and regional infrastructure contributions system, to collect levies on development.

The new infrastructure contribution plan benefits landowners and the community by providing funding for the provision of local infrastructure when their land is developed.

REPORT:

Council has prepared an infrastructure contribution plan based on the EP&A Act and the EP&A Regulation 2021. Council has had meetings and sent the draft Section 7.12 infrastructure contribution plan to the Department of Planning, Housing and Infrastructure, seeking comment and instructions for the draft plan as required by the Department.

The Department of Planning, Housing and Infrastructure has advised Council that the plan may be exhibited for public comment.

Council received no comments or submissions on the Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024.

It is recommended that Council endorse the adoption of the Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan to commence on 28 October 2024.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
6 Infrastructure and Services	6.5 Local services	6.5.1 Ensure the planning and provision of services to Central Darling Shire communities reflects current and future community needs
		6.5.5 Identify and implement incentives to support staff retention within essential services (health, education, etc.) operating within the shire

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	Positive
Economic	Positive
Governance	Positive

Financial and Resource Implications:

The implementation of the Section 7.12 Infrastructure Contributions Plan (Environmental Planning and Assessment Act 1979) will enable council to collect a contribution levy on development.

The levy will assist in the funding of Central Darling Shire Council Infrastructure and community building and development projects. Currently Central Darling Shire Council has no contributions levy plan.

If Central Darling Shire Council does not have a Section 7.12 Infrastructure Contributions plan, council will be required to draft and obtain Ministerial approval for a Voluntary Planning Agreement with the applicant to collect funds for council infrastructure works.

Policy, Legal and Statutory Implications:

The New South Wales Government is implementing controls on councils infrastructure contributions plans to standardise the percentage of infrastructure contributions levy that can be applied to different types of development.

All NSW Councils were required to have a NSW Government approved Infrastructure Contributions Plan by 1 July 2022.

Risk Management - Business Risk/Work Health and Safety/Public:

If Central Darling Shire Council does not prepare the Section 7.12 Infrastructure Contributions Plan, Council would be required to obtain Ministerial approval for a Voluntary Planning Agreement with each applicant, to obtain funds from development to fund council infrastructure works.

OPTIONS:

N/A

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:**Internal Exhibition:**

The Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan was prepared by the Engineering section of Councils Shire Services, Financial Services and planning have been consulted in the preparation of the Contribution plan.

External Exhibition:

The Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024 has been exhibited on Central Darling Shire Council website from 24 October until 22 November 2024. No submissions were received. Therefore, it is recommended that Council adopt the Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024 to commence 28 November 2024.

Attachments:

1. [Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024](#)  

11.3 ROADS AND AERODROMES

FILE NUMBER: GD24/16929
REPORT AUTHOR: DIRECTOR SHIRE SERVICES
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update on road and aerodrome maintenance and capital works expenditure within the Central Darling Local Government Area.

RECOMMENDATION:

That Council will:

1. Receive and note the report

REPORT:

State Roads

Council is engaged by Transport for NSW (TfNSW) to maintain the State Highway network within the Shire boundaries. The two State Highways are the Barrier Highway and the Cobb Highway.

Council is engaged under contract conditions specified under the Routine Maintenance Council Contract (RMCC). The contract details routine works required to be completed throughout the year and capital works which are supplied to Council via a Works Order (WO).

2024/25 RMCC Routine Maintenance allocation is: \$1,387,606.

2024/25 RMCC Works Orders value is \$1,355,641

- SH8 Heavy Patching \$487,191
- SH21 Heavy Patching \$868,450

All WO from previous year (2023/24) have now been completed, value \$3,806,616

Works Description	Original Budget	% Expended	Remaining budget
Routine	\$1,387,606	19%	\$1,118,900
WO	\$1,355,641	13%	\$1,176,056

Regional Roads

Council maintains 790km of Regional Roads throughout the Shire.

2023/24 Regional Road Block Grant amount (including roads, traffic and supplementary components) is \$2,919,000

The Regional Emergency Road Repair Fund (RERRF) allocation for Regional Roads is \$4,224,500. The works include improvements to unsealed formation, gravel resheeting works and culvert works. Works will be delivered over 3 years.

The Pooncarie Rd Initial Seal Project reached Practical Completion 20 August 2024. Staff will prepare the final completion report for State and Federal Government agencies to enable the final milestone payment to be claimed in October 2024.

The pavement and verge damage sustained as part of the earlier flood events have also been completed August 2024.

Works Description	Original Budget	% Expended	Remaining Budget
Regional Road Block Grant	\$2,919,000	33%	\$1,942,339
RERRF – Regional Roads	\$4,224,500	59%	\$1,723,195
Pooncarie Rd IS project	\$39,600,000	100%	\$0

Local Roads

Council maintains 1600km of Local Roads throughout the Shire.

2024/25 Operating budget is \$1,994,730 funded from the Financial Assistance Grant (FAG) – Local Roads Component.

2023/24 Roads to Recovery (R2R) allocation is \$1,001,818. Three capital improvement projects are programmed for completion by December 2024.

The Regional Emergency Road Repair Fund (RERRF) allocation for Regional Roads is \$6,250,475. The works include improvements to unsealed formation, gravel resheeting works and culvert works. Works will be delivered over 3 years.

Fixing Local Roads (FLR Rd 4) Program was successful for funding of \$2,343,471 with contribution amount of 10% to complete the realignment, construction, and seal of the Racecourse Road Menindee. Initial survey and Environmental works have been completed. Native Title Claim and legal road issues are in discussions with Crown Lands and the Barkindji Native Title Corporation. Extension of Time has been granted by TfNSW – start construction 1/6/2025, project completion 20/12/2025.

Council have been invited to attend the annual general meeting of the BNTC in Buronga, 30 November 2024, to present and update the members on the project details. Council will be updated following that meeting.

Works Description	Original Budget	% Expended	Remaining Budget
Local Roads Component (FAG)	\$1,994,730	41%	\$1,182,975
Ivanhoe-Menindee Rd RCBC (R2R)	\$400,000	35%	\$258,765
Wilc-Menindee East Rd RCBC (R2R)	\$400,000	64%	\$144,775
Teryawynia-Ashmont Rd RCBC (R2R)	\$400,000	32%	\$272,687
Racecourse Rd (FLR Rd 4)	\$2,343,471	6%	\$2,206,103
RERRF – Local Roads	\$6,250,475	51%	\$3,091,775

Maintenance

Five grading crews are currently working on local and regional roads within the Shire. A brief summary of activities is detailed below for Council’s information.

Crew 1

- November/ December heavy patching works State Highways, Regional and Local Roads

Crew 2

- November/ December RERRF formation and gravel resheeting works MR433 Ivanhoe-Menindee Rd

Crew 3

- November/ December maintenance grade, RERRF formation and gravel resheeting works SR1 Tilpa East Rd

Crew 4

- November/ December SR6 Mandalay Rd and SR32 Glendara Rd maintenance grade, RERRF formation works

Crew 5

- November/ December heavy patching works State Highways, Regional and Local Roads

Aerodromes

Council maintains 6 aerodromes throughout the Shire: Wilcannia, Menindee, Ivanhoe, White Cliffs, Tilpa and Emmdale.

Council’s application under the Remote Aerodrome Upgrade Program (RAUP) Rd 10 for the Wilcannia amenities and water supply was unsuccessful.

Works Description	Original Budget	% Expended	Remaining Budget
Aerodromes R&M	\$313,000	13%	\$271,876

Attachments:

NIL

11.4 MENINDEE CARAVAN PARK ACCESS ROAD**FILE NUMBER: GD24/16930****REPORT AUTHOR: DIRECTOR SHIRE SERVICES****RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES**

EXECUTIVE SUMMARY:

The purpose of this report is to provide Council with information so an informed decision can be made with respect to the Menindee Caravan Park Access Road.

RECOMMENDATION:

That Council will:

1. Receive the report
2. Advise Crown Lands that Council do not wish to create a public road over the current track in use and maintain a single access road to the Caravan Park and Menindee Aerodrome via the Menindee Aerodrome Road.

BACKGROUND:

Council was contacted by Crown Lands on 6 September 2024 regarding the possibility of creating a public road over a track in use for secondary access to the Menindee Caravan Park

REPORT:

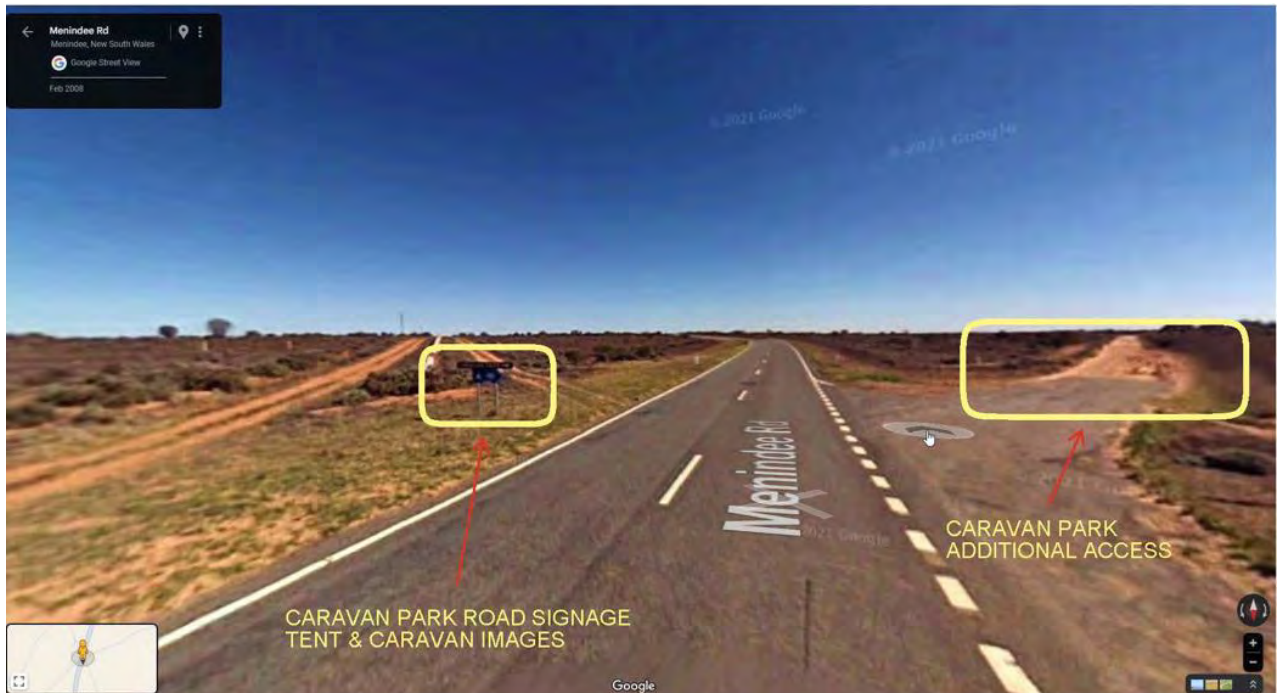
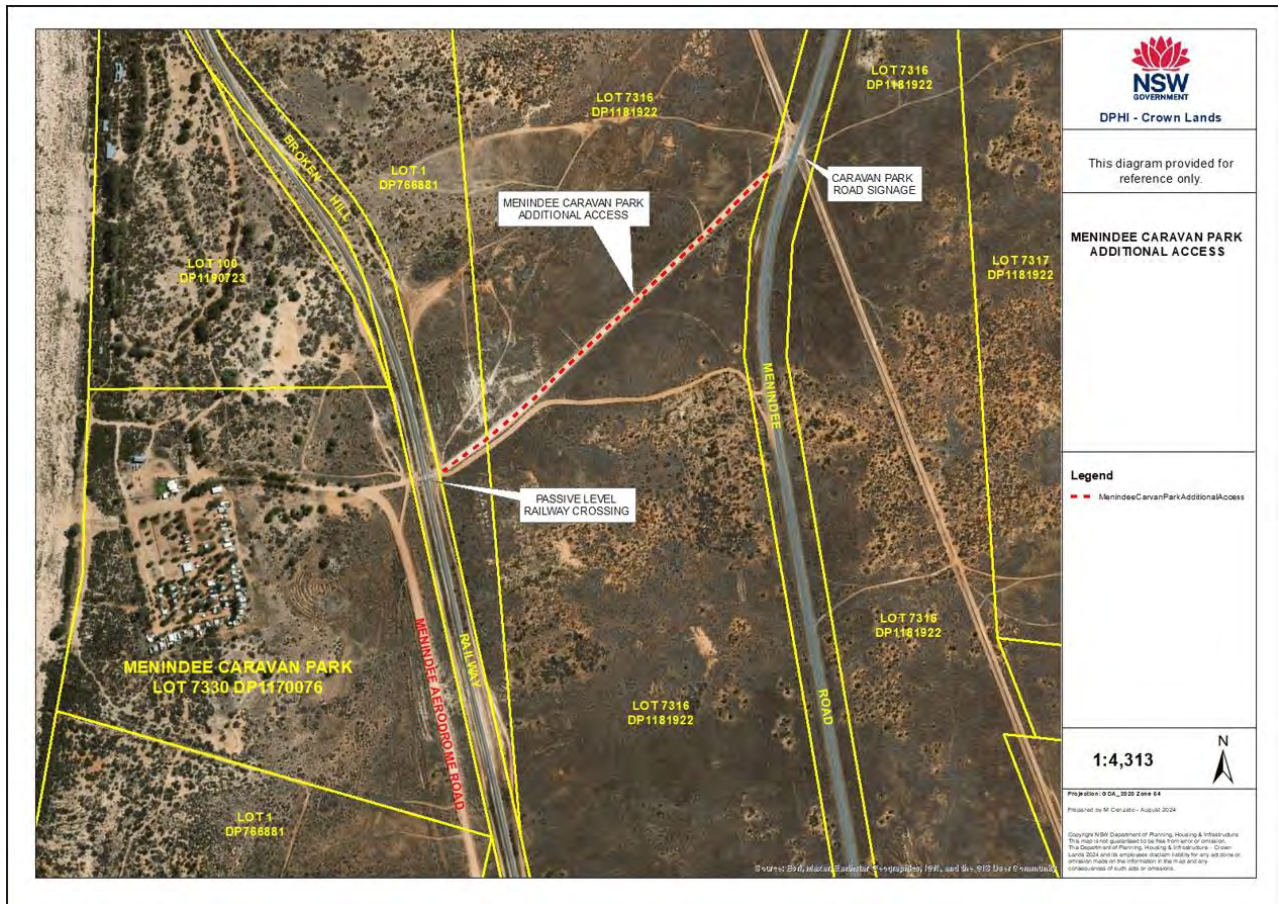
The track in use joins the Menindee Road directly to the Caravan Park via an unsealed track approximately 800m in length. The track crosses the Broken Hill Railway Line with passive level crossing controls. The track is signposted on the Menindee Road and the seal width widened at the access point.

The track crosses land parcels:

- Lot 7316 DP1181922 – Crown Land
- Lot 1 DP766881 – Water NSW
- Lot 1 DP1140592 – TfNSW (Transport for NSW)
- Lot 7330 DP1195006 - Crown Land (Corporate Crown Land Manager – Lands Administration Ministerial Corporation)

Council does not maintain the track in use and the track is not included in Council's road asset registers. It is unknown which parties installed the signage on the Menindee Road. The seal widening was completed by Council and its sealing contractor some time ago.

Council maintains the Menindee Aerodrome Road. The road is sealed for approximately 1km to the Menindee Aerodrome and unsealed for a further 1km to the caravan park. The Legal Roads Network (LRN) Project is working towards the dedication of the Menindee Aerodrome Road which will provide dedicated public road access to the Menindee Aerodrome and Menindee Caravan Park



LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
6 Infrastructure and Services	6.3 Local and regional roads	6.3.1 Ensure ongoing rural and regional equity of access

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	NA
Environmental	Positive
Economic	Positive
Governance	NA

Financial and Resource Implications:

No adverse effects if the road is not classed as a public road.

If the road is classed as a public road and Council are responsible for the maintenance of it, increased maintenance costs will result.

Policy, Legal and Statutory Implications:

Nil at this time.

If Council were to proceed with the creation of a public road, possible survey, land acquisition and subsequent legal advice would need to be sought.

Risk Management - Business Risk/Work Health and Safety/Public:

Possible business reputational risk as the public may perceive that this road is a Council maintained road.

Further road safety risk result from the creation of a public road. An additional passive railway crossing would need to be maintained to standards for the travelling public.

OPTIONS:

Advise Crown Lands that Council agree to the creation of a public road over the current track in use.

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

Nil

External Exhibition:

Nil

Attachments:

NIL

11.5 OLD WILCANNIA BRIDGE WORKS

FILE NUMBER: GD24/16969
REPORT AUTHOR: DIRECTOR SHIRE SERVICES
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

The purpose of this report is to provide Council with information so an informed decision can be made with respect to the Old Wilcannia Bridge, deck surface improvement works

RECOMMENDATION:

That Council will:

1. Receive the report
2. Resolve to install new charcoal concrete pavers across the dilapidated deck sections of the Old Wilcannia Lift Bridge.

BACKGROUND:

Council was successful with grant funding application under the Get NSW Active Program: Active Travel to School. The funding amount is \$217,226.

REPORT:

The project's goals are to enhance the safety and connectivity in Wilcannia. The project will upgrade lighting, paving and sealing adjacent to the Barrier Highway shared path to better connect the community. It benefits students, residents and pedestrians by improving nighttime visibility, fostering a safer, more walkable community and preserving local heritage through sustainable active transport solutions.

One element of the works is to improve the travelling surface across the Old Wilcannia Lift Bridge. Council staff excavated the existing failed bitumen surface, road base and course contaminated rock and disposed of at landfill. The existing steel structure was inspected by Barnson structural engineering consultants and a report will be forthcoming.

Initial visual inspections resulted in the identification of corroded sheet metal on the underside of the deck. It is not safe for excessive loads including vehicles and heavy plant and equipment.

One option for reinstatement is to reduce the weight of deck infill material by installing bondeck steel sheet profiles, fill with local roadbase, place thin sand overlay and place pavers over sand.

The existing paving from the Post Office will be extended to the Bridge abutment. The proposed new pavers over bridge deck will match with this approach aesthetically. The existing timber bridge kerbs and handrail sections will be replaced like for like, painted white.

The Old Wilcannia Lift Bridge is not State Heritage listed however it is listed in schedule 5 (heritage items) of the Central Darling Shire Council Local Environmental Plan (LEP) 2012.

Enquiries have been made with Council's heritage advisor with respect to the replacement of the existing bituminous deck surface with new pavers. The Heritage Advisor was supportive of the proposal contingent on the paver colour being of a dark grey/ charcoal colour to best replicate the original surface.

Council’s Director Shire Services was contacted by a representative of the Local Tourist Association who objected to the paving works on behalf of the association.

LINKS TO THE COMMUNITY STRATEGIC PLAN AND DELIVERY PROGRAM AND OPERATIONAL PLAN:

Focus/Goals/Objectives	Strategic Area	Actions
6 Infrastructure and Services	6.3 Local and regional roads	6.3.4 Ensure ongoing funding to provide road maintenance and upgrade services across the shire
	6.5 Local services	6.5.1 Ensure the planning and provision of services to Central Darling Shire communities reflects current and future community needs

SUSTAINABILITY ASSESSMENT:

	Assessment
Social	Positive
Environmental	NA
Economic	Positive
Governance	NA

Financial and Resource Implications:

The project is 100% funded up to the project value of \$217,226

Policy, Legal and Statutory Implications:

The bridge is listed under schedule 5, heritage items, of Council’s LEP 2012.

The bridge is not State heritage listed.

Risk Management - Business Risk/Work Health and Safety/Public:

Council reputational risk of changing the appearance of a locally heritage listed item.

Not supported by the Local Tourist Association.

Work Health and Safety risk exists with the necessary closure of the footbridge whilst steel work is completed. Council is liaising with Transport for NSW with respect to safe pedestrian movement plans and options for bridge closure.

OPTIONS:

Do not proceed with the proposed paved surfacing replacement, report back to Council with alternative options.

COUNCIL SEAL REQUIRED:

No

COMMUNITY ENGAGEMENT AND COMMUNICATION:

Internal Exhibition:

Nil

External Exhibition:

Nil

Attachments:

NIL

11.6 SHIRE SERVICES REPORT

FILE NUMBER: GD24/16991
REPORT AUTHOR: UTILITIES ENGINEER
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update on the services expenditure on all associated assets within the Central Darling Local Government Area.

RECOMMENDATION:

That Council will:

1. Receive and Note the report.

REPORT:

Services:

Works Description	Original Budget	% Expended	Remaining Budget
Parks & Gardens/ Sporting Facilities	\$176,500	77%	\$40,649
Ancillary Works	\$243,500	13%	\$212,899
Street Cleaning/Bins	\$315,000	31%	\$216,606
Buildings	\$301,700	24%	\$229,685
Swimming Pools	\$380,000	14%	\$327,730
Domestic Waste	\$323,500	38%	\$200,373

Swimming Pool Operations

Cultural Solutions have been engaged to provide lifeguards to accommodate community expectations of supervised swimming pool operations.
 To meet budget constraints for swimming pool operations the supervision and operating hours will now be:

Wilcannia and Menindee

- 1 lifeguard 7 days per week.
- Supervised operations 3:30pm to 6:30pm weekdays and 3:00pm to 7:00pm weekends and public holidays
- Unsupervised pool access 10:00am to 7:30pm any day with season pass access

Ivanhoe and White Cliffs

- 1 lifeguard 3 days per week.
- Supervised operations 3:00pm to 7:00pm Friday, Saturday and Sunday each week
- Unsupervised pool access 10:00am to 7:30pm any day with season pass

Services Capital:

There are a variety of capital services infrastructure improvements programmed this year which are detailed in the Grants Register section of this Agenda.

Attachments:

NIL

11.7 WATER AND SEWER REPORT

FILE NUMBER: GD24/16995
REPORT AUTHOR: UTILITIES ENGINEER
RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

EXECUTIVE SUMMARY:

The purpose of this report is to provide an update on Water and Sewer Maintenance, Capital Works and expenditure on all assets with the Central Darling Local Government Area.

RECOMMENDATION:

That Council will:

1. Receive and note the report

REPORT:

Water & Sewerage Operations:

- Wilcannia’s potable water supply is sourced from the Darling River Weir Pool. Estimated supply once weir stops flowing is 6 months. There are three emergency bores equipped for town supply usage. They were all maintained in good working condition.
- White Cliffs town water supply is sources from the Wakefield Tank. Wakefield Tank storage supply is estimated 6 months’ supply remaining. There is no emergency supply for White Cliffs, water carting is necessary in the event of nil rainfall and depleted catchments.
- Ivanhoe town water supply is currently being sourced from Morrison’s Dam. Morrison’s Dam capacity is 300 megalitres. 11 months’ supply remaining. Recent pumping from Willandra Creek flows has enabled replenishment of storage. Ivanhoe has 5 emergency bores equipped for town supply usage.

Works Description	Original Budget	% Expended	Remaining Budget
Wilcannia Water	\$464,500	29%	\$328,479
Wilcannia Sewer	\$305,000	15%	\$258,135
White Cliffs Water	\$124,000	49%	\$62,761
Ivanhoe Water	\$347,500	13%	\$302,401
Tilpa Water	\$62,000	0%	\$62,000
Aboriginal Communities Water and Sewer program	\$144,700	1%	\$143,362

Water and Sewer Capital Works:

- The White Cliffs WTP project is in progress. SNG Engineering commenced works March 2024 and completion is forecast for December 2024. Works are 88% complete with building structure completed, chemical dosing systems installed, treatment lagoons excavated, and storage and dosing tanks installed.

The White Cliffs Reticulation works commenced 22 May 2023 and have been in progress to December 2023. Approximately 95% of the town reticulation upgrade length have been completed. Works recommenced in May 2024 and are progressing well.

The Commonwealth Government has allocated an additional \$2,765,000 to complete the original scope of works outlined in the Restart NSW funding deed. The deed of variation had now been finalised.

White Cliffs WTP, Reticulation, Rising Main and Reservoir Augmentation works are currently funded by Restart NSW. Ivanhoe and Wilcannia WTP's are funded by the Safe and Secure Water Program.

- The Ivanhoe Water Treatment Plant Tender was awarded to Liquitek Pty Ltd following Council resolution at the Ordinary Meeting of Council, May 2024. Initial design reviews are in progress. Initial site visit scheduled for October 2024

Council received an amended executed funding deed for the Ivanhoe WTP to the value of \$5,850,000. The additional amount of \$3,350,000 was provided by the Commonwealth Government "Far West Water Treatment Plants" project funds.

- The Wilcannia Water Treatment Plant has not been awarded. Further process designs are being reviewed by Department of Health to ensure the new WTP is capable of treating possible contaminated raw water supply from the proposed new weir pool. It is anticipated to call tenders prior to December 2024.

Council received an amended executed funding deed for the Wilcannia WTP to the value of \$7,385,000. The additional amount of \$3,885,000 was provided by the Commonwealth Government "Far West Water Treatment Plants" project funds.

- Upgrade works are being carried out on Ivanhoe filtered water system by replacing old and inoperable water main valves. This allows, in the future for Council's water operators to isolate the impacted areas for repair and maintenance works without affecting water supply for the rest of the town. Public notices have been advertised for planned water outages while the work is progressing.
- Tilpa Village emergency water supply works including a 17km pipeline and bore were completed by June 2023. Further water quality testing is required, and possible water treatment and storage options are being investigated.

The table below reflects expenditure to date for Capital Projects.

Works Description	Original Budget	% Expended	Remaining Budget
White Cliffs WTP and Retic	\$8,265,000	84%	\$1,295,544
Wilcannia WTP	\$7,385,000	24%	\$5,613,531
Ivanhoe WTP	\$5,850,000	30%	\$4,112,989
Smart Meters	\$50,000	89%	\$5,457
Valve Replacement	\$150,000	28%	\$107,519
AC Main Replacements	\$150,000	5%	\$142,420
Tilpa Reservoir	\$65,000	0%	\$65,000
Water Bubblers	\$30,000	0%	\$30,000

Attachments:

NIL

12 MINUTES OF COMMITTEE MEETINGS

Nil

13 RESOLUTION TRACKER

Nil

14 CONFIDENTIAL MATTERS

The *Local Government Act 1993* provides that Council may close to the public that part of the meeting that deals with matters of a confidential nature.

The grounds on which a meeting is closed to the public must be specified in the decision to close the meeting and recorded in the minutes of the meeting.

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RECOMMENDATION:

That Council Meeting move into Confidential to consider the matters listed in the confidential section of the agenda in accordance with Section 10A 2 of the Local Government Act 1993 for the reasons specified.:

14.1 Provision of Road Stabilising Services

FILE NUMBER: GD24/16931

REPORT AUTHOR: DIRECTOR SHIRE SERVICES

RESPONSIBLE DIRECTOR: DIRECTOR SHIRE SERVICES

Item 14.1 is confidential under the Local Government Act 1993 Section 10A(2) - (c) as it relates to information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

14.2 2025 Outstanding Community Service Awards

FILE NUMBER: GD24/16983

REPORT AUTHOR: COMMUNITY ENGAGEMENT OFFICER

RESPONSIBLE DIRECTOR: GENERAL MANAGER

Item 14.2 is confidential under the Local Government Act 1993 Section 10A(2) - (c) as it relates to information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

RECOMMENDATION:

That Council moves out of Confidential and back into Open Chambers.

15 MEETING CLOSE

The Ordinary Council Meeting will be declared closed by the Mayor/Administrator.

The next Ordinary Council Meeting will be held on Wednesday, 18 December 2024 in Council Chambers, 21 Reid Street, Wilcannia at 10:30 AM.

**MINUTES OF THE ORDINARY COUNCIL MEETING HELD IN THE
COUNCIL CHAMBERS, 21 REID STREET, WILCANNIA
ON WEDNESDAY, 23 OCTOBER 2024**

PRESENT: Administrator, Bob Stewart

IN ATTENDANCE: Greg Hill (General Manager)
Reece Wilson (Director Shire Services)
Glenda Dunn (Senior Planning Officer)
Kevin Smith (Finance Manager)
Natalie Batson (Executive Assistant)
Nerida Carr (Governance Officer)
Uday Mamidala (Finance Officer)
Shirley Burraston (Management Accountant)

1 OPENING OF MEETING

The meeting was declared open at 10:34am

2 ACKNOWLEDGEMENT OF COUNTRY

An acknowledgement of the traditional custodians of the land was delivered by the Administrator, Bob Stewart.

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 APOLOGIES

Nil

3.2 LEAVE OF ABSENCE

Nil

4 DISCLOSURES OF INTEREST

Pursuant to the Mode Code of Conduct for Local Councils in NSW Councillors and Council staff are required to declare any pecuniary or non-pecuniary conflicts of interest.

RESOLVED: OCM 01-10-2024

Mover: Administrator Bob Stewart

That the Disclosures of Interest – Pecuniary and Non–Pecuniary be received and noted.

CARRIED

No declarations were received.

5 CONFIRMATION OF MINUTES

5.1 PREVIOUS MEETING MINUTES**RESOLVED: OCM 02-10-2024**

Mover: Administrator Bob Stewart

That the minutes of the Ordinary Council Meeting held on 25 September 2024 be received and confirmed as an accurate record.

CARRIED

6 NOTICE OF MOTION

Nil

7 MAYORAL (ADMINISTRATOR) MINUTE(S)**7.1 MAYORAL MINUTE - OCTOBER 2024****RESOLVED: OCM 03-10-2024**

Mover: Administrator Bob Stewart

As per tabled report

CARRIED

8 FINANCIAL REPORTS**8.1 SALE OF COUNCIL LAND - LOT 2 DP 322783 13A JAMES STREET WILCANNIA****RESOLVED: OCM 04-10-2024**

Mover: Administrator Bob Stewart

That Council will:

1. Receive the report.
2. To sell Lot 2 DP 322783 13A James Street Wilcannia.
3. To authorise the General Manager to negotiate the sale of Lot 2 DP 322783 13A James Street Wilcannia in accordance with Council's Acquisition and Disposal of Land Policy.
4. To authorise the General Manager to execute all necessary documents to facilitate the sale of Lot 2 DP 322783 13A James Street Wilcannia.

CARRIED

8.2 CASH AND INVESTMENTS - SEPTEMBER 2024**RESOLVED: OCM 05-10-2024**

Mover: Administrator Bob Stewart

That Council

1. Receive and note the report.

CARRIED**8.3 GRANTS REGISTER - SEPTEMBER 2024****RESOLVED: OCM 06-10-2024**

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report.

CARRIED**9 GOVERNANCE REPORTS****9.1 CHRISTMAS AND NEW YEAR OFFICE CLOSURES****RESOLVED: OCM 07-10-2024**

Mover: Administrator Bob Stewart

That Council will:

1. Receive the report
2. For the Christmas/ New Year period, Council offices at Wilcannia and Menindee will close at 5pm Friday 20th December and reopen on Monday 6th January 2025.

CARRIED**9.2 IVANHOE AUSTRALIA POST SERVICES****RESOLVED: OCM 08-10-2024**

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report

CARRIED**9.3 COUNCILLOR HANDBOOK 2024 EDITION****RESOLVED: OCM 09-10-2024**

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report.
2. That the Handbook be placed on the council website.

CARRIED

9.4 CODE OF CONDUCT COMPLAINTS STATISTICS 2023-2024

RESOLVED: OCM 10-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report

CARRIED

9.5 NEW PROCEDURE - SIGNS AS REMOTE SUPERVISION

RESOLVED: OCM 11-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive the report
2. Approve and adopt the draft Signs as Remote Supervision Procedure

CARRIED

10 CUSTOMER SERVICE REPORTS

Nil

11 SHIRE SERVICES REPORTS

11.1 CENTRAL DARLING SHIRE COUNCIL SECTION 7.12 INFRASTRUCTURE CONTRIBUTION PLAN 2024

RESOLVED: OCM 12-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive the report and note information from the draft Section 7.12 Infrastructure Contributions Plan 2024.
2. Endorse the attached draft Central Darling Shire Council Section 7.12 Infrastructure Contributions Plan 2024 for public exhibition for 28 days, to enable the community and stakeholders to comment on the draft plan.

CARRIED

11.2 ENVIRONMENTAL SERVICES REPORT SEPTEMBER 2024

RESOLVED: OCM 13-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive and Note the report.

CARRIED

11.3 ROADS AND AERODROMES

RESOLVED: OCM 14-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report

CARRIED

11.4 SERVICES

RESOLVED: OCM 15-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report

CARRIED

11.5 WATER AND SEWER

RESOLVED: OCM 16-10-2024

Mover: Administrator Bob Stewart

That Council will:

1. Receive and note the report

CARRIED

12 MINUTES OF COMMITTEE MEETINGS

12.1 FLOOD PLAIN MANAGEMENT COMMITTEE MINUTES

RESOLVED: OCM 17-10-2024

Mover: Administrator Bob Stewart

1. That the Minutes of the Flood Plain Management Committee held on 22/08/2024 be received and noted.

CARRIED

13 RESOLUTION TRACKER

13.1 RESOLUTION TRACKER - SEPTEMBER 2024

RESOLVED: OCM 18-10-2024

Mover: Administrator Bob Stewart

1. That the Resolution Tracker from the Ordinary Council Meeting held on 23/09/2024 be received and noted and any amendments be noted.

CARRIED

14 CONFIDENTIAL MATTERS

Nil

15 MEETING CLOSE

There being no further business to discuss, the meeting was closed at **10:56am**.

The minutes of this meeting were confirmed at the Ordinary Council Meeting of the Central Darling Shire Council held on Wednesday, 27 November 2024.

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ADMINISTRATOR

Central Darling Shire Council
MONTHLY REPORT OCTOBER 2024

Morris & Piper

Monthly Report

216/15 Irving Street
Phillip, ACT, 2606
Email: office@morrispiper.com
ABN: 58646584616

INTRODUCTION

This monthly report is prepared for the Central Darling Shire Council (CDSC) under the new 2024-25 Service Agreement. The report captures work completed in October 2024 and sets out a proposed detailed work schedule for the month of November 2024. The report will also look forward to potential activities to be undertaken in the second quarter of 2024-25.

OCTOBER 2024 UPDATE

Finalised and submitted the following applications:

- Aboriginal Regional Place-Based Pilot Program (NSW) – Expression of Interest for CDSC submitted.
- Growing Regions Program Rd 2 - Wilcannia Streetscape Beautification Project application and business case (\$2,116,199).
- Growing Regions Program Rd 2 - White Cliffs Caravan Park Redevelopment Project application and business case (\$1,148,632).

Notified that the following grant applications were successful:

- N/A

Notified that the following grant applications were unsuccessful:

- N/A

Drafting the following applications:

- Local Sport Defibrillator Grant Program (NSW) – Applications for defibrillators for Wilcannia, Menindee and White Cliffs (approx. \$9,000 - \$3,000 per grant).
- Crown Reserves Improvement Fund 2024-25 - White Cliffs Gymkhana Ground - Stage 1 Infrastructure and Amenity Improvements project (\$311,000 TBC).

CDSC grant program contract management support, reporting and acquittal of all CDSC grant funding, including the following updates:

- Community Events Program – 0137 acquittal submitted. The department has asked for further information from the council to finalise the report assessment.
- SCCF3-0448 milestone report submitted. Regional NSW has requested additional information regarding the Youth Leadership Expedition component. MP working with Regional NSW, the council and the NSW Office of Sport to provide the requested information.
- Drafting of the SCCF4-0915 completion report has commenced. Remaining project work is due for completion in late October 2024. When advice from the council is received that all work is complete, the report can be finalised.
- Drafting of completion report for LSP-041 underway. Council to advise when final project works completed.
- Acquittal report for the Wilcannia Accommodation Business Case grant underway.
- MP working with the council to acquit the Heavy Rigid Vehicle Licence Training (Regional Aboriginal Partnerships) grant. As the grant Activity deliverables were not completed as per the Funding Deed a Variation Request may need to be submitted to the department for its consideration.
- MP working with Regional NSW to finalise the Activity 3 milestone report for BCW-003.
- MP working with Council, the Department of Regional NSW and the Baaka Corporation to acquit BCW-002.
- Supported Director of Shire Services with the acquittal of the Pooncarie Road Initial Seal project.
- MP to acquit Regional Drought Resilience Planning Program - Round 2 – RDRP2 – 008 once Council makes final payment to Meridian Urban.

Provided general grant and project management advice, including:

- CDSC Grant funding discussion 14 October 2024.
- Attended the Australian Government Black Spot Program launch 2025/2026 and information session on 16 October 2024.
- Brief meeting in Wilcannia with Greg Hill, General Manager on 22 October 2024.
- Central Darling Shire Floodplain Risk Management Study and Plan project management:
 - o PCG Meeting 23 October 2024.
- Far West Regional Drought Resilience Plan project management:
 - o Finalisation of and endorsement of plan.
 - o Plan now with Department and Minister for approval.
- Supporting CDSC with grants advice and planning, including advice around potential for Telstra to apply to the Mobile Network Hardening Program.
- Supporting the Baaka Cultural Centre (BCC) with grant strategy and advice, including a tour of the BCC building on 22 October 2024.

PROPOSED NOVEMBER 2024 WORK SCHEDULE

- Preparing and finalising applications for the following project (s):
 - o Local Sport Defibrillator Grant Program.
 - o Community War Memorials Fund.
 - o Crown Reserves Improvement Fund 2024-25 - White Cliffs Gymkhana Ground - Stage 1 Infrastructure and Amenity Improvements project (\$311,000 TBC).
 - o Clubgrants Category 3 Infrastructure Grants 2024-25:
 - WC Golf Course Greens – pending advice from the White Cliffs Sporting Association.
 - Wilcannia Bowling Club Green – pending advice from the Wilcannia Golf Club.
 - o Get Active NSW - Wilcannia footpath upgrades.
 - o Australian Government Black Spot Program – Council to advise project to be applied for.
 - o Safer Locals Roads and Infrastructure Program – Council to advise project to be applied for.
- Continue with project management of:
 - o Central Darling Shire Floodplain Risk Management Study; and
 - o Plan and Regional Drought Resilience Plan – implementation phase.
- Follow up on the delivery of the Ivanhoe Public Art Project under SCCP Rd 5.
- CDSC grant programs support including tracking, reporting and acquittal grant funding.
- Continue to explore and research grant funding opportunities to meet Council priorities.
- Continual to support CDSC with grant funding project reporting and acquittals.
- Support for Baaka Cultural Centre as agreed with CDSC.

PROPOSED SCHEDULE TO DECEMBER 2024

- Continue to work on and submit new grant applications due to December 2024, including matching CDSC project priorities with grant opportunities as they become available with a focus on funding for:

<ul style="list-style-type: none"> - Capital funding for Ivanhoe childcare start-up - Streetscapes - Review of the EMPlan. - Roads and Airstrips - Council cemeteries (fencing/plaques) - Menindee Street Art 	<ul style="list-style-type: none"> - Fishing Cleaning Tables at Menindee Lake system - Landfill improvements (Litter fencing, CCTV, operational) - Water Security for White Cliffs
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<ul style="list-style-type: none"> - Replacement of Shire Swimming Pools x 4. - Solar Panels for Council buildings Ivanhoe Swimming Pool heating 	<ul style="list-style-type: none"> - Ivanhoe RSL Tennis Court Resurface / Multipurpose Courts - Menindee Playground soft surface.
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- Continued grants administration advice and support (including reporting and acquittals).

SUMMARY OF DAYS WORKED

Total Days under Service Agreement (to end June 2025)	Rolling Total Days Used	October 2024 Days Used	Days Remaining at 31 October 2024
84	23.5 ¹	10	50.5

Please contact me if there is anything you would like to discuss regarding the above report.

Prepared by:

Andrew Morris
 Director, Morris & Piper Advisory
 3 November 2024
 Email: andrew@morrispiper.com
 Mobile: 0427 015 580

¹ One day carried over from 2023-24.
 3 November 2024

GRANTS AND CONTRIBUTIONS	30 September 2024					
	Opening Balance of Grant at 01/07/2024	Income Declared to 30/6/2024	Available at 30/09/2024	Expenditure 30/9/24	CDSC Revenue Balance of Income as a contribution	Balance of Grant 30/09/2025
Financial Assistance Grants						
Financial Assistance Grant General Component	-	242,084.00	242,084.00	(242,084.00)	-	-
Financial Assistance Grant Roads Component	-	81,021.00	81,021.00	(81,021.00)	-	-
Other Grants						
Return Elected Council	434,347.27	-	434,347.27	-	-	434,347.27
Heavy Vehicle Training Program	32,000.00	-	32,000.00	(12,757.66)	-	19,242.34
RFS Equipment Recovery	-	-	-	-	-	-
Preparing Australian Communities	10,000.00	-	10,000.00	-	-	10,000.00
Mosquito Management Framework	8,211.59	781.08	8,992.67	(8,992.67)	-	-
Elsa Dixon Aboriginal Employment	10,931.44	-	10,931.44	(14,518.48)	3,587.04	-
Pat Dixon Aboriginal Scholarship	-	5,000.00	5,000.00	-	-	5,000.00
Brothas by the Baaka	7,000.00	-	7,000.00	-	-	7,000.00
Street Lighting Subsidy	-	8,000.00	8,000.00	(49,497.31)	41,497.31	-
Regional NSW Planning Portal Grant	60,988.00	-	60,988.00	(100.40)	-	60,887.60
Grants - Social Housing Improvement	46,400.00	-	46,400.00	-	-	46,400.00
Regional Drought Resilience Planning	57,089.00	-	57,089.00	(1,029.00)	-	56,060.00
Baaka Cultural Centre	-	955,536.56	955,536.56	(955,536.56)	-	(0.00)
Baaka Cultural Centre Estab. Legal	-	33,167.00	33,167.00	(33,167.00)	-	-
DSP Employment Initiatives	-	13,670.00	13,670.00	(13,670.00)	-	-
Local Roads & Community Infrastructure Phase 4	210,944.63	-	210,944.63	(5,945.02)	-	204,999.61
Youth Week CEP-0137	-	4,261.38	4,261.38	(4,261.38)	-	-
Baaka Corporation Establishment - Executive Office Services	-	40,000.00	40,000.00	(40,000.00)	-	-
AGRN 1034 Severe Weather and Flood Damage Recovery	673,498.48	-	673,498.48	(83,408.85)	-	590,089.63
Grants - Stronger Cntry Communities	455,139.98	-	455,139.98	(105,043.41)	-	350,096.57
Far South West Joint Organisation	43,518.01	-	43,518.01	-	-	43,518.01
Roads to Recovery Program	608,890.12	-	608,890.12	(410,948.55)	-	197,941.57
Regional Rds Block Grant	-	1,390,000.00	1,390,000.00	(1,390,000.00)	-	-
Regional Rds Block Grant Supplement	-	68,500.00	68,500.00	(68,500.00)	-	-
Regional Roads Block Grant Traffic	-	29,500.00	29,500.00	(29,500.00)	-	-
Flood Damage Emergency Work February 2024	-	126,880.00	126,880.00	(126,880.00)	-	-
AGRN 1034 - EPA Restoration	-	866,536.00	866,536.00	(866,536.00)	-	-
School Zone Upgrade Funding	24,700.28	-	24,700.28	(5,204.44)	-	19,495.84

GRANTS AND CONTRIBUTIONS

30 September 2024

Grant Name	Opening Balance of Grant at 01/07/2024	Income Declared to 30/6/2024	Available at 30/09/2024	Expenditure 30/9/24	CDSC Revenue Balance of Income as a contribution	Balance of Grant 30/09/2025
Regional Emergency Road Repair Fund (inc RLRRP)	6,279,188.71	-	6,279,188.71	(1,966,839.19)	-	4,312,349.52
RMS Pooncarrie Rd Upgrade	-	-	-	(1,148,636.12)	1,148,636.12	-
Fixing Local Roads - Tranche 4	345,852.36	-	345,852.36	(14,526.00)	-	331,326.36
Leakage Reduction	75,000.00	-	75,000.00	(56,480.15)	-	18,519.85
Prefabrication/WTP Wilcannia	1,639,529.94	-	1,639,529.94	(85,016.44)	-	1,554,513.50
Ivanhoe WTP	1,063,677.75	-	1,063,677.75	(24,718.35)	-	1,038,959.40
Safe & Secure White Cliffs WTP & Reticulation	(0.00)	1,684,891.13	1,684,891.13	(1,684,891.13)	-	(0.00)
Advanced Operational Support Program	50,000.00	30,000.00	80,000.00	(80,000.00)	-	-
	12,136,907.56	5,579,828.15	17,716,735.71	(9,609,709.11)	1,193,720.47	9,300,747.07

Central Darling Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024



Central Darling Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024



Central Darling Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

21 Reid Street
Wilcannia NSW 2836

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.centraldarling.nsw.gov.au.

Central Darling Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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 2024.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Central Darling Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to Section 413 (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 23 September 2024.



Robert Stewart
Administrator
23 September 2024



Gregory Hill
General Manager
23 September 2024



Kevin Smith
Acting Responsible Accounting Officer
23 September 2024

Central Darling Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
2,572	Rates and annual charges	B2-1	2,498	2,439
9,451	User charges and fees	B2-2	6,596	9,995
353	Other revenues	B2-3	1,134	695
9,835	Grants and contributions provided for operating purposes	B2-4	27,504	24,307
23,514	Grants and contributions provided for capital purposes	B2-4	14,191	19,683
87	Interest and investment income	B2-5	144	110
30	Other income	B2-6	31	125
45,842	Total income from continuing operations		52,098	57,354
Expenses from continuing operations				
6,869	Employee benefits and on-costs	B3-1	7,021	5,910
8,645	Materials and services	B3-2	23,443	19,501
40	Borrowing costs	B3-3	23	6
4,329	Depreciation, amortisation and impairment of non-financial assets	B3-4	6,657	5,951
2,424	Other expenses	B3-5	548	658
–	Net loss from the disposal of assets	B4-1	376	–
22,307	Total expenses from continuing operations		38,068	32,026
23,535	Operating result from continuing operations		14,030	25,328
23,535	Net operating result for the year attributable to Council		14,030	25,328
21	Net operating result for the year before grants and contributions provided for capital purposes		(161)	5,645

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

Central Darling Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2024

Central Darling Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		14,030	25,328
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	13,281	11,232
Total items which will not be reclassified subsequently to the operating result		13,281	11,232
Total other comprehensive income for the year		13,281	11,232
Total comprehensive income for the year attributable to Council		27,311	36,560

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

Central Darling Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	14,734	12,154
Receivables	C1-3	13,201	15,357
Inventories	C1-4	768	654
Total current assets		28,703	28,165
Non-current assets			
Receivables	C1-3	165	188
Infrastructure, property, plant and equipment (IPPE)	C1-5	250,389	223,740
Right of use assets	C2-1	747	109
Investments accounted for using the equity method	D2-1	806	867
Total non-current assets		252,107	224,904
Total assets		280,810	253,069
LIABILITIES			
Current liabilities			
Payables	C3-1	3,979	5,064
Income received in advance	C3-1	210	168
Contract liabilities	C3-2	3,158	2,094
Lease liabilities	C2-1	311	118
Employee benefit provisions	C3-3	1,034	1,222
Total current liabilities		8,692	8,666
Non-current liabilities			
Lease liabilities	C2-1	437	12
Employee benefit provisions	C3-3	29	29
Provisions	C3-4	503	524
Total non-current liabilities		969	565
Total liabilities		9,661	9,231
Net assets		271,149	243,838
EQUITY			
Accumulated surplus	C4-1	186,865	172,835
IPPE revaluation reserve	C4-1	84,284	71,003
Council equity interest		271,149	243,838
Total equity		271,149	243,838

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

Central Darling Shire Council | Statement of Changes in Equity | for the year ended 30 June 2024

Central Darling Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		172,835	71,003	243,838	147,507	59,771	207,278
Net operating result for the year		14,030	-	14,030	25,328	-	25,328
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	-	13,281	13,281	-	11,232	11,232
Other comprehensive income		-	13,281	13,281	-	11,232	11,232
Total comprehensive income		14,030	13,281	27,311	25,328	11,232	36,560
Closing balance at 30 June		186,865	84,284	271,149	172,835	71,003	243,838

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

Central Darling Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
<i>Receipts:</i>				
2,312	Rates and annual charges		2,430	2,275
7,560	User charges and fees		9,959	10,222
87	Interest received		144	108
33,350	Grants and contributions		47,111	38,687
–	Bonds, deposits and retentions received		15	–
<i>Payments:</i>				
(6,869)	Payments to employees		(7,257)	(5,848)
(8,472)	Payments for materials and services		(28,816)	(22,314)
(15)	Borrowing costs		(43)	(6)
–	Bonds, deposits and retentions refunded		(5)	–
–	Other		(408)	(1,388)
<u>27,953</u>	Net cash flows from operating activities	G1-1	<u>23,130</u>	<u>21,736</u>
Cash flows from investing activities				
<i>Receipts:</i>				
–	Proceeds from sale of IPPE		4	–
<i>Payments:</i>				
(28,276)	Payments for IPPE		(20,283)	(22,931)
<u>(28,276)</u>	Net cash flows from investing activities		<u>(20,279)</u>	<u>(22,931)</u>
Cash flows from financing activities				
<i>Payments:</i>				
(450)	Principal component of lease payments		(271)	(262)
<u>(450)</u>	Net cash flows from financing activities		<u>(271)</u>	<u>(262)</u>
<u>(773)</u>	Net change in cash and cash equivalents		<u>2,580</u>	<u>(1,457)</u>
4,500	Cash and cash equivalents at beginning of year		12,154	13,610
<u>3,727</u>	Cash and cash equivalents at end of year	C1-1	<u>14,734</u>	<u>12,153</u>

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

Central Darling Shire Council

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Central Darling 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 23 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

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

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment 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 C1-5.
- (ii) estimated tip remediation provisions – refer Note C3-4.
- (iii) employee benefit provisions – refer Note C3-3.

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 C1-3.

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

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

A1-1 Basis of preparation (continued)

Trust monies and property subject to Council's control have been included in these reports.

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

Volunteer Services are considered to be not material.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

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

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

Going concern

Council has been under administration since 23 December 2013 due to its poor financial position.

Since that time Council has operated on an altered business model by reducing staff and contractors and tightly controlling expenditure.

Central Darling Shire received Ministerial approval under section 410 of the *Local Government Act 1993*, to allow Council to continue utilising restricted cash reserves to cover operational shortfalls until 30 June 2022, at which time any such outstanding funds must be restored.

The financial statements for the 2024 financial year have been prepared on a going concern basis and demonstrate that Council now has a much improved financial position and no longer requires the use of restricted cash to cover operational expenditure.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Governance	434	–	258	348	176	(348)	434	–	–	–
Administration	650	360	3,716	3,015	(3,066)	(2,655)	–	30	17,529	17,038
Public order and safety	114	166	802	833	(688)	(667)	111	148	14,791	14,085
Health	–	1	86	224	(86)	(223)	–	–	24	24
Environment	850	1,958	1,138	1,052	(288)	906	238	308	1,382	751
Community services and education	42	159	157	85	(115)	74	33	169	2,280	2,601
Housing and community amenities	3,988	2,542	3,025	1,076	963	1,466	3,923	–	7,851	8,266
Water supplies	7,415	2,346	1,380	1,508	6,035	838	6,326	1,299	31,611	22,992
Sewerage services	369	349	399	348	(30)	1	–	–	7,122	7,165
Recreation and culture	769	904	1,336	1,088	(567)	(184)	756	2,081	5,411	5,755
Transport and communications	27,850	36,847	24,458	19,954	3,392	16,893	22,161	29,558	191,215	173,042
Economic affairs	965	1,278	1,313	2,495	(348)	(1,217)	27	897	1,594	1,350
General purpose income	8,652	10,444	–	–	8,652	10,444	7,686	9,500	–	–
Total functions and activities	52,098	57,354	38,068	32,026	14,030	25,328	41,695	43,990	280,810	253,069

B1-2 Components of functions or activities

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

Governance

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

Administration

Includes corporate support, executive services, shire services and any other Council policy compliance.

Public order and safety

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

Health

Includes immunisations, food control and health clinics.

Environment

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

Community services and education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration, youth services; aged and disabled services and children's services.

Housing and community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; and other community amenities

Water supplies

Supply of water services to Wilcannia, White Cliffs and Ivanhoe.

Sewerage services

Supply of sewerage services to Wilcannia.

Recreation and culture

Includes community centres and halls, sporting grounds, venues, swimming pools, parks and gardens, and other sporting, recreational and cultural services.

Transport and communications

Includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

Economic affairs

Includes camping areas and caravan parks, tourism and area promotion, and other business undertakings.

General purpose income

Includes grant funding not directly attributable to the above categories.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	370	352
Farmland	489	474
Business	49	47
Less: pensioner rebates (mandatory)	(13)	(14)
Rates levied to ratepayers	895	859
Pensioner rate subsidies received	7	7
Total ordinary rates	902	866
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	533	530
Water supply services	683	673
Sewerage services	278	278
Waste management services (non-domestic)	110	101
Less: pensioner rebates (mandatory)	(18)	(19)
Annual charges levied	1,586	1,563
Pensioner annual charges subsidies received:		
– Water	2	2
– Sewerage	1	1
– Domestic waste management	7	7
Total annual charges	1,596	1,573
Total rates and annual charges	2,498	2,439

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

Material accounting policy information

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	292	303
Total specific user charges		292	303
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Building regulation	2	7	4
Private works – section 67	2	651	660
Regulatory/ statutory fees	2	1	1
Regulatory fees	2	3	1
Section 10.7 certificates (EP&A Act)	2	6	11
Section 603 certificates	2	5	7
Town planning	2	18	30
Other		–	1
Total fees and charges – statutory/regulatory		691	715
(ii) Fees and charges – other (incl. general user charges (per s608))			
Caravan park	2	72	38
Cemeteries	2	10	8
Community centres	2	11	6
Multipurpose centre	2	9	9
Transport for NSW works (state roads not controlled by Council)	2	5,500	8,900
Swimming centres	2	2	2
Waste disposal tipping fees	2	3	10
Water connection fees	2	6	4
Total fees and charges – other		5,613	8,977
Total other user charges and fees		6,304	9,692
Total user charges and fees		6,596	9,995
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)		6,596	9,995
Total user charges and fees		6,596	9,995

Material accounting policy information

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

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

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

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines – other	2	2	3
Legal fees recovery – rates and charges (extra charges)	2	–	81
Commissions and agency fees	2	51	71
Diesel rebate	2	32	20
Insurance claims recoveries	2	307	46
Recycling income (non-domestic)		6	–
Sales of inventories	2	126	122
Sales – general	2	40	37
Aboriginal communities water & sewer scheme	2	178	117
Other	2	392	198
Total other revenue		1,134	695

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,134	695
Total other revenue	1,134	695

Material accounting policy information for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

Other revenues are recognised as revenue when the service has been provided, or when the penalty has been applied, whichever occurs first.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	405	1,399	–	–
Financial assistance – local roads component	2	148	509	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	5,356	5,590	–	–
Financial assistance – local roads component	2	1,778	2,002	–	–
Amount recognised as income during current year		7,687	9,500	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Water supplies	1	83	–	6,276	1,199
Bushfire and emergency services	2	101	148	–	–
Community care	2	200	100	–	–
Economic development	2	2,317	858	–	49
Employment and training programs	2	(10)	62	–	–
Environmental programs	2	208	247	–	–
Floodplain management	1	–	–	30	77
Heritage and cultural	2	41	30	–	–
Recreation and culture	1	–	15	2,098	2,440
Storm/flood damage	1	5,256	4,935	–	–
Airport	1	–	–	(47)	100
Youth	2	43	111	–	–
Street lighting	2	8	8	–	–
Transport (roads to recovery)	2	1,763	139	–	–
Transport (other roads and bridges funding)	2	6,454	5,291	5,834	15,593
Other specific grants	1	434	–	–	225
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	2	2,919	2,863	–	–
Total special purpose grants and non-developer contributions – cash		19,817	14,807	14,191	19,683
Total special purpose grants and non-developer contributions (tied)		19,817	14,807	14,191	19,683
Total grants and non-developer contributions		27,504	24,307	14,191	19,683
Comprising:					
– Commonwealth funding		9,464	9,639	1,391	2,440
– State funding		18,040	14,668	12,800	17,018
– Other funding		–	–	–	225
		27,504	24,307	14,191	19,683

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Total grants and contributions	27,504	24,307	14,191	19,683
Timing of revenue recognition for grants and contributions				
Grants and contributions recognised over time (1)	5,773	15	8,357	4,041
Grants and contributions recognised at a point in time (2)	21,731	24,292	5,834	15,642
Total grants and contributions	27,504	24,307	14,191	19,683

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B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	6,534	435	2,623	2,715
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	1,488	–	286	561
Add: Funds received for the future provision of goods/services				
Add: Funds received and not recognised as revenue in the current year	6,114	6,213	2,184	2,094
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(5,157)	(114)	(296)	(1,745)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(1,639)	(1,002)
Unspent funds at 30 June	8,979	6,534	3,158	2,623

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include the provision of goods or services or the achievement of milestone deliverables. 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

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	74	52
– Cash and investments	70	58
Total interest and investment income (losses)	144	110
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	30	21
General Council cash and investments	69	57
Restricted investments/funds – external:		
Water fund operations	37	26
Sewerage fund operations	8	6
Total interest and investment income	144	110

B2-6 Other income

\$ '000	Notes	2024	2023
Reversal of impairment losses on receivables			
Rates and annual charges		–	92
Total reversal of impairment losses on receivables	C1-3	–	92
Rental income			
Other lease income			
Leaseback fees - council vehicles		1	2
Other		30	31
Total rental income	C2-2	31	33
Total other income		31	125

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	5,849	4,700
Employee leave entitlements (ELE)	559	768
Superannuation	615	489
Workers' compensation insurance	181	197
Fringe benefit tax (FBT)	57	46
Protective clothing	1	3
Other	65	90
Total employee costs	7,327	6,293
Less: capitalised costs	(306)	(383)
Total employee costs expensed	7,021	5,910
Number of 'full-time equivalent' employees (FTE) at year end	48	42

Material accounting policy information

Retirement benefit obligations

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

Superannuation plans

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

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

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		20,002	16,268
Contractor costs		515	720
Administrator fees and associated expenses	F1-2	166	165
Advertising		4	22
Audit Fees	F2-1	86	53
Bank charges		7	7
Cleaning		77	73
Computer software charges		256	340
Cost of sales		25	61
Electricity and heating		424	244
Fire control expenses		204	136
Insurance		718	713
Office expenses (including computer expenses)		350	246
Postage		5	5
Printing and stationery		31	54
Street lighting		58	12
Subscriptions and publications		87	80
Tourism expenses (excluding employee costs)		1	2
Telephone and communications		51	140
Travel expenses		70	45
Valuation fees		71	18
Training costs (other than salaries and wages)		224	89
Other expenses		5	7
Legal expenses:			
– Legal expenses: planning and development		3	–
– Legal expenses: debt recovery		2	1
– Legal expenses: other		1	–
Total materials and services		23,443	19,501

B3-3 Borrowing costs

\$ '000	2024	2023
Interest on leases	23	6
Total interest bearing liability costs expensed	23	6
Total borrowing costs expensed	23	6

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		333	260
Furniture and fittings		6	1
Infrastructure:			
– Buildings – non-specialised	C1-5	1,217	973
– Other structures		313	322
– Roads		4,187	3,368
– Stormwater drainage		38	26
– Water supply network		220	591
– Sewerage network		84	138
Right of use assets	C2-1	251	264
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-5	8	8
Total depreciation, amortisation and impairment for non-financial assets		6,657	5,951

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-5 for IPPE.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

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

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

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

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

B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables			
Rates and annual charges		155	152
User charges and fees		2	–
Other		9	17
Total impairment of receivables	C1-3	166	169
Net share of interests in joint ventures and associates using the equity method			
Joint arrangements		61	65
Total net share of interests in joint ventures and associates using the equity method	D2-1	61	65
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		288	284
– Other contributions/levies		12	19
Donations, contributions and assistance to other organisations (Section 356)		21	121
Total other		321	424
Total other expenses		548	658

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		4	–
Less: carrying amount of property assets sold/written off		(4)	–
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of infrastructure			
Less: carrying amount of infrastructure assets sold/written off	C1-5	(376)	–
Gain (or loss) on disposal		(376)	–
Net gain (or loss) from disposal of assets		(376)	–

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	2,572	2,498	(74)	(3)% U
User charges and fees	9,451	6,596	(2,855)	(30)% U
Unfavourable variance primarily due to a reduction in works to be completed for RMS.				
Other revenues	353	1,134	781	221% F
The favourable variance is due to additional other revenues not included in Council's original budget.				
Operating grants and contributions	9,835	27,504	17,669	180% F
The favourable variance is due to additional grant income received for flood emergency works and the prepayment of Council's Federal Financial Assistance grant funding.				
Capital grants and contributions	23,514	14,191	(9,323)	(40)% U
Unfavourable variance due to delays in the receipt of funding for the Pooncarie Road project and the Shire's water treatment plants.				
Interest and investment revenue	87	144	57	66% F
Council has benefitted from an increase in interest rates during the year and from holding unspent grant funds over the period.				
Other income	30	31	1	3% F

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B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	6,869	7,021	(152)	(2)% U
Materials and services	8,645	23,443	(14,798)	(171)% U
The unfavourable variance is due to additional unbudgeted maintenance works primarily to do with flood damage.				
Borrowing costs	40	23	17	43% F
Interest expense budget includes landfill remediation expense which is not charged.				
Depreciation, amortisation and impairment of non-financial assets	4,329	6,657	(2,328)	(54)% U
Asset values have increased due to recent comprehensive revaluations and also annual indexation, to recognise the increasing cost of input materials under continuing high inflationary pressures and supply chain issues. The original budget did not allow sufficiently for actual increases.				
Other expenses	2,424	548	1,876	77% F
Variance is due to some expenditure originally budgeted as other expenditure being accounted for as materials and services.				
Net losses from disposal of assets	-	376	(376)	∞ U
Council does not budget for any gains or losses on the sale of assets.				
Statement of cash flows				
Cash flows from operating activities	27,953	23,130	(4,823)	(17)% U
Variance is due to additional expenditure on grant funds already recieved.				
Cash flows from investing activities	(28,276)	(20,279)	7,997	(28)% F
Favourable variance due to the underspending of the capital budget due to lack of resources.				
Cash flows from financing activities	(450)	(271)	179	(40)% F
Variance due to excessive estimate of budgeted lease payments.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	12,534	10,654
Cash equivalent assets		
– Short-term deposits	2,200	1,500
Total cash and cash equivalents	14,734	12,154
 Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	14,734	12,154
Balance as per the Statement of Cash Flows	14,734	12,154

C1-2 Restricted and allocated cash, cash equivalents and investments

\$ '000	2024 Current	2024 Non-current	2024	2023 Current	2023 Non-current	2023
(a) Externally restricted cash, cash equivalents and investments						
Total cash, cash equivalents and investments	14,734	–	14,734	12,154	–	12,154
Less: Externally restricted cash, cash equivalents and investments	<u>(14,206)</u>	–	<u>(14,206)</u>	<u>(10,991)</u>	–	<u>(10,991)</u>
Cash, cash equivalents and investments not subject to external restrictions	528	–	528	1,163	–	1,163
\$ '000					2024	2023

External restrictions

External restrictions – included in liabilities

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

Specific purpose unexpended grants – general fund	455	2,094
Specific purpose unexpended grants – water fund	<u>2,703</u>	–
External restrictions – included in liabilities	<u>3,158</u>	<u>2,094</u>

External restrictions – other

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

Specific purpose unexpended grants (recognised as revenue) – general fund	8,979	7,063
Water fund	16	–
Sewer fund	1,780	1,447
Domestic waste management	<u>273</u>	<u>387</u>
External restrictions – other	<u>11,048</u>	<u>8,897</u>
Total external restrictions	<u>14,206</u>	<u>10,991</u>

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.

C1-3 Receivables

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	418	256	558	321
Interest and extra charges	86	75	74	91
User charges and fees	4,046	138	610	124
– Other income accruals	–	–	4,484	–
Government grants and subsidies	5,800	–	7,701	–
Net GST/PAYG receivable	3,267	–	2,394	–
Other debtors	25	–	30	–
Total	13,642	469	15,851	536
Less: provision for impairment				
Rates and annual charges	(271)	(166)	(360)	(205)
Interest and extra charges	(72)	(63)	(62)	(77)
User charges and fees	(98)	(75)	(72)	(66)
Total provision for impairment – receivables	(441)	(304)	(494)	(348)
Total net receivables	13,201	165	15,357	188
Externally restricted receivables				
Water supply				
– Specific purpose grants	–	–	799	–
– Rates and availability charges	64	–	114	–
– Other	553	–	159	–
Sewerage services				
– Rates and availability charges	32	–	46	–
– Other	32	–	6	–
Total external restrictions	681	–	1,124	–
Unrestricted receivables	12,520	165	14,233	188
Total net receivables	13,201	165	15,357	188

\$ '000	2024	2023
Movement in provision for impairment of receivables		
Balance at the beginning of the year	842	769
Movement in provisions recognised during the year	(97)	73
Balance at the end of the year	745	842

Material accounting policy information

Impairment

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

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

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

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

C1-3 Receivables (continued)

- 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 5 years past due, whichever occurs first.

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.

C1-4 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Inventories at cost				
Stores and materials	768	-	654	-
Total inventories	768	-	654	-

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts.

C1-5 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period							At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Re-measurement	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	10,589	–	10,589	5,615	67	–	–	(2,368)	–	–	13,902	–	13,902
Plant and equipment	5,530	(2,615)	2,915	–	443	–	(333)	–	–	–	5,972	(2,947)	3,025
Furniture and fittings	61	(3)	58	–	21	–	(6)	–	–	–	82	(9)	73
Land:													
– Operational land	50	–	50	–	–	(4)	–	–	–	–	46	–	46
– Community land	2,397	–	2,397	–	–	–	–	–	–	–	2,397	–	2,397
Infrastructure:													
– Buildings – non-specialised	41,196	(25,288)	15,908	–	–	(48)	(1,217)	–	–	1,017	43,784	(28,124)	15,660
– Other structures	12,242	(6,891)	5,351	411	213	(328)	(313)	285	–	2,439	16,578	(8,522)	8,056
– Roads, bridges, footpaths	208,467	(45,504)	162,963	4,446	8,912	–	(4,187)	2,083	–	7,988	234,525	(52,319)	182,206
– Stormwater drainage	1,599	(879)	720	–	–	–	(38)	–	–	699	3,978	(2,597)	1,381
– Water supply network	47,278	(29,579)	17,699	–	47	–	(220)	–	–	886	49,728	(31,313)	18,415
– Sewerage network	7,310	(2,251)	5,059	–	–	–	(84)	–	–	252	7,680	(2,454)	5,226
Reinstatement, rehabilitation and restoration assets - refer Note C3-5:													
– Tip assets	503	(472)	31	–	–	–	(8)	–	(22)	–	482	(480)	2
Total infrastructure, property, plant and equipment	337,222	(113,482)	223,740	10,472	9,703	(380)	(6,406)	–	(22)	13,281	379,154	(128,765)	250,389

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

C1-5 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period							At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	7,322	–	7,322	–	4,259	–	(992)	–	–	–	10,589	–	10,589
Plant and equipment	4,654	(2,355)	2,299	–	877	(260)	–	–	–	–	5,530	(2,615)	2,915
Furniture and fittings	17	(2)	15	9	10	(1)	24	–	–	–	61	(3)	58
Land:													
– Operational land	129	–	129	–	–	–	–	–	(79)	–	50	–	50
– Community land	1,600	–	1,600	–	–	–	–	–	–	797	2,397	–	2,397
Infrastructure:													
– Buildings – non-specialised	40,706	(26,840)	13,866	297	277	(973)	404	–	–	2,038	41,196	(25,288)	15,908
– Other structures	10,073	(6,109)	3,964	121	869	(322)	459	–	–	260	12,242	(6,891)	5,351
– Roads	183,736	(39,717)	144,019	8,197	7,542	(3,368)	–	–	–	6,571	208,467	(45,504)	162,963
– Stormwater drainage	1,486	(791)	695	–	–	(26)	–	–	–	52	1,599	(879)	720
– Water supply network	43,426	(26,871)	16,555	–	399	(591)	105	–	–	1,231	47,278	(29,579)	17,699
– Sewerage network	6,786	(1,952)	4,834	–	–	(138)	–	–	–	362	7,310	(2,251)	5,059
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	1,324	(464)	860	–	–	(8)	–	(821)	–	–	503	(472)	31
Total infrastructure, property, plant and equipment	301,259	(105,101)	196,158	8,624	14,233	(5,687)	–	(821)	(79)	11,311	337,222	(113,482)	223,740

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

C1-5 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

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

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

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 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Unealed roads	20
Unsealed roads	20	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

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

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips. Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

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

\$ '000	as at 30/06/24			as at 30/06/23		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	9,806	-	9,806	4,250	-	4,250
Land						
- Operational land	28	-	28	28	-	28
Buildings	656	656	-	656	656	-
Other structures	26	-	26	-	-	-
Infrastructure	49,728	31,313	18,415	47,306	29,579	17,727
Total water supply	60,244	31,969	28,275	52,240	30,235	22,005
Sewerage services						
WIP	52	-	52	608	-	608
Infrastructure	7,680	2,454	5,226	7,310	2,251	5,059
Total sewerage services	7,732	2,454	5,278	7,918	2,251	5,667
Domestic waste management						
Plant and equipment	874	702	172	874	639	235
Total domestic waste management	874	702	172	874	639	235
Total restricted infrastructure, property, plant and equipment	68,850	35,125	33,725	61,032	33,125	27,907

C2 Leasing activities

C2-1 Council as a lessee

Plant & Equipment

Council has leases over plant and equipment for works and services provided by Council. The total annual cost of leases for 2023 FY is \$270,000.

IT Equipment

Leases for IT 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. Total Annual Lease payments is approximately \$26,000.

(a) Right of use assets

\$ '000	Plant & Equipment	Ready to use	Total
2024			
Opening balance at 1 July	109	-	109
Additions to right-of-use assets	882	-	882
Depreciation charge	(265)	-	(265)
Other movement	21	-	21
Balance at 30 June	747	-	747
2023			
Opening balance at 1 July	340	-	340
Additions to right-of-use assets	33	-	33
Depreciation charge	(264)	-	(264)
Balance at 30 June	109	-	109

(b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	311	437	118	12
Total lease liabilities	311	437	118	12

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	341	459	-	800	748
2023					
Cash flows	120	12	-	132	130

continued on next page ...

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C2-1 Council as a lessee (continued)

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	23	6
Depreciation of right of use assets	251	264
	274	270

(e) Statement of Cash Flows

Total cash outflow for leases	295	268
	295	268

Material accounting policy information

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases 1 vehicle only at a weekly amount of \$35 and also receives rental for staff accommodation.

\$ '000	2024	2023
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(i) Assets held as investment property

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

(ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	31	33
Total income relating to operating leases for Council assets	31	33

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Payables				
Goods and services – operating expenditure	2,299	–	3,243	–
Goods and services – capital expenditure	1,426	–	1,555	–
Accrued expenses:				
– Borrowings	1	–	–	–
– Salaries and wages	243	–	266	–
Security bonds, deposits and retentions	10	–	–	–
Total payables	3,979	–	5,064	–
Income received in advance				
Payments received in advance	210	–	168	–
Total income received in advance	210	–	168	–
Total payables	4,189	–	5,232	–

Payables relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Water	408	–	113	–
Sewer	48	–	339	–
Payables relating to externally restricted assets	456	–	452	–
Total payables relating to restricted assets	456	–	452	–
Total payables relating to unrestricted assets	3,733	–	4,780	–
Total payables	4,189	–	5,232	–

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,158	-	2,094	-
Total grants received in advance		3,158	-	2,094	-
Total contract liabilities		3,158	-	2,094	-

Notes

(i) Council has received funding for the Local Roads & Community Infrastructure program which has not been fully expended at 30 June. The funds received are under an enforceable contract which requires Council to undertake approved works in accordance with the grant approval and the assets are under Council's control and recognised as part of Council's IPPE. The revenue is recognised over time as the works are completed, and the contract liability reflects the funds received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

Contract liabilities relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Water	2,703	-	1,449	-
Unspent grants held as contract liabilities (excl. Water & Sewer)	455	-	645	-
Contract liabilities relating to externally restricted assets	3,158	-	2,094	-
Total contract liabilities relating to restricted assets	3,158	-	2,094	-
Total contract liabilities	3,158	-	2,094	-

Significant changes in contract liabilities

The increase in contract liabilities is primarily due to Water Supply grants received during year and remaining unspent.

C3-3 Employee benefit provisions

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Annual leave	411	–	587	–
Long service leave	572	29	570	29
ELE on-costs	51	–	65	–
Total employee benefit provisions	1,034	29	1,222	29

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	649	659
	649	659

Description of and movements in provisions

\$ '000	ELE provisions			Total
	Annual leave	Long service leave	ELE on-costs	
2024				
At beginning of year	587	599	65	1,251
Additional provisions	377	220	5	602
Amounts used (payments)	(553)	(218)	(19)	(790)
Total ELE provisions at end of year	411	601	51	1,063
2023				
At beginning of year	618	491	–	1,109
Additional provisions	303	123	52	478
Amounts used (payments)	(334)	(15)	–	(349)
Other	–	–	13	13
Total ELE provisions at end of year	587	599	65	1,251

Material accounting policy information

Long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

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

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

C3-4 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	503	–	524
Sub-total – asset remediation/restoration	–	503	–	524
Total provisions	–	503	–	524
Total provisions relating to unrestricted assets				
Total provisions	–	503	–	524

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

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

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	524	524
Changes to provision:		
– Revised discount rate	(21)	(21)
Total other provisions at end of year	503	503
2023		
At beginning of year	1,369	1,369
Changes to provision:		
– Revised discount rate	(845)	(845)
Total other provisions at end of year	524	524

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council's landfills.

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

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C3-4 Provisions (continued)

The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	1,620	625	253
User charges and fees	6,301	292	3
Interest and investment revenue	99	37	8
Other revenues	893	136	105
Grants and contributions provided for operating purposes	27,504	-	-
Grants and contributions provided for capital purposes	7,865	6,326	-
Other income	31	-	-
Total income from continuing operations	44,313	7,416	369
Expenses from continuing operations			
Employee benefits and on-costs	7,005	16	-
Materials and services	22,315	899	229
Borrowing costs	23	-	-
Depreciation, amortisation and impairment of non-financial assets	6,350	223	84
Other expenses	306	181	61
Net losses from the disposal of assets	376	-	-
Total expenses from continuing operations	36,375	1,319	374
Operating result from continuing operations	7,938	6,097	(5)
Net operating result for the year	7,938	6,097	(5)
Net operating result attributable to each council fund	7,938	6,097	(5)
Net operating result for the year before grants and contributions provided for capital purposes	73	(229)	(5)

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	10,235	2,719	1,780
Receivables	12,520	617	64
Inventories	768	-	-
Total current assets	23,523	3,336	1,844
Non-current assets			
Receivables	165	-	-
Infrastructure, property, plant and equipment	216,836	28,275	5,278
Investments accounted for using the equity method	806	-	-
Right of use assets	747	-	-
Total non-current assets	218,554	28,275	5,278
Total assets	242,077	31,611	7,122
LIABILITIES			
Current liabilities			
Payables	3,523	408	48
Income received in advance	210	-	-
Contract liabilities	455	2,703	-
Lease liabilities	311	-	-
Employee benefit provision	1,034	-	-
Total current liabilities	5,533	3,111	48
Non-current liabilities			
Lease liabilities	437	-	-
Employee benefit provision	29	-	-
Provisions	503	-	-
Total non-current liabilities	969	-	-
Total liabilities	6,502	3,111	48
Net assets	235,575	28,500	7,074
EQUITY			
Accumulated surplus	166,969	17,457	2,439
Revaluation reserves	68,606	11,043	4,635
Council equity interest	235,575	28,500	7,074
Total equity	235,575	28,500	7,074

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2024	2023
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint Arrangement	806	867
Total net share of interests in joint ventures and associates using the equity method – assets	806	867
Total Council's share of net assets	806	867

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership		2024	2023
			2024	2023		
	Far South West Joint Organisation		25.0%	25.0%	806	867
Total carrying amounts – material joint ventures					806	867

Material joint ventures

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

Summarised financial information for joint ventures

\$ '000	Far South West Joint Organisation	
	2024	2023
Statement of financial position		
Current assets		
Cash and cash equivalents	3,456	3,465
Other current assets	11	11
Current liabilities		
Other current liabilities	245	10
Net assets	3,222	3,466
Statement of comprehensive income		
Income	(244)	(260)
Profit/(loss) from continuing operations	(244)	(260)
Profit/(loss) for the period	(244)	(260)
Total comprehensive income	(244)	(260)
Share of income – Council (%)	25.0%	25.0%
Profit/(loss) – Council (\$)	(61)	(65)
Total comprehensive income – Council (\$)	(61)	(65)
Summarised Statement of cash flows		
Cash flows from operating activities	(10)	(186)
Net increase (decrease) in cash and cash equivalents	(10)	(186)

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D2-1 Interests in joint arrangements (continued)

\$ '000	Far South West Joint Organisation	
	2024	2023
Reconciliation of the carrying amount		
Opening net assets (1 July)	3,466	3,726
Profit/(loss) for the period	(244)	(260)
Closing net assets	3,222	3,466
Council's share of net assets (%)	25.0%	25.0%
Council's share of net assets (\$)	806	867

Material accounting policy information

The council has determined that it has only joint ventures.

Joint ventures:

Interests in joint ventures are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses.

The Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

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.

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

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	14,734	12,154	14,734	12,154
Receivables	13,366	15,545	13,366	15,545
Total financial assets	28,100	27,699	28,100	27,699
Financial liabilities				
Payables	3,979	5,064	3,979	5,064
Total financial liabilities	3,979	5,064	3,979	5,064

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 there 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.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

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

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	147	122
Impact of a 10% movement in price of investments		

(b) Credit risk

Pre-amble

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.

\$ '000	Not yet overdue	overdue rates and annual charges				Total
		< 5 years	1 - 2 years	2 - 5 years	≥ 5 years	
2024						
Gross carrying amount	–	283	215	130	46	674
2023						
Gross carrying amount	–	179	356	229	115	879

continued on next page ...

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

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.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	–	2,259	1,768	3,250	6,160	13,437
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	5.00%	2.29%
ECL provision	–	–	–	–	308	308
2023						
Gross carrying amount	–	4,114	3,234	1,565	6,595	15,508
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	4.20%	1.79%
ECL provision	–	–	–	–	277	277

(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.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	–	3,979	–	–	3,979	3,979
Total financial liabilities		–	3,979	–	–	3,979	3,979
2023							
Payables	0.00%	–	5,064	–	–	5,064	5,064
Total financial liabilities		–	5,064	–	–	5,064	5,064

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
- Investment property
- Financial assets and liabilities

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	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment									
	C1-5								
				3,025	2,915	-	-	3,025	2,915
				73	58	-	-	73	58
	30/06/2023	30/06/2023		46	50	-	-	46	50
				-	-	2,397	2,397	2,397	2,397
	30/06/2023	30/06/2023		15,660	15,908	-	-	15,660	15,908
	30/06/2024	30/06/2019		-	-	8,056	5,351	8,056	5,351
	30/06/2020	30/06/2020		-	-	182,206	162,963	182,206	162,963
	30/06/2024	30/06/2019		-	-	1,381	720	1,381	720
	30/06/2022	30/06/2022		-	-	18,415	17,699	18,415	17,699
	30/06/2022	30/06/2022		-	-	5,226	5,059	5,226	5,059
				18,804	18,931	217,681	194,189	236,485	213,120

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E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Stormwater drainage

The Stormwater Drainage asset class consists of Council's pits and Culverts. AssetVal Pty Ltd completed the valuation of these assets as at 30 June 2024. The valuation methodology adopted was based on current replacement cost of the asset.

Replacement costs (unit rates) and useful lives for Stormwater Drainage assets were determined through professional judgement on behalf of AssetVal Pty Ltd, which incorporated standard unit rates applied to the dimensions of the asset and considered environmental factors based on asset location. Other significant inputs considered in the valuation of these assets are asset condition, remaining useful life, and pattern of consumption.

This asset class is categorised as Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Other structures

Council's other structure assets comprise of fences, flagpoles, monuments and the like. AssetVal Pty Ltd completed the valuation of these assets as at 30 June 2024.

Replacement costs (unit rate) and useful lives of Council's other structure assets were determined through professional judgement on behalf of AssetVal Pty Ltd, which incorporated standard unit rates applied to the dimensions of the asset and considered environmental factors based on the assets location. Other significant inputs considered in the valuation of these assets are asset condition, remaining useful life and pattern of consumption.

This asset class is categorised as Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Some Other Structures not included in the comprehensive revaluation at 30 June 2024 have been indexed to account for increases in cost indices since the last comprehensive revaluation.

Buildings

Council engaged AssetVal Pty Ltd to value all buildings and shelters in 2023. The valuation methodology adopted was based on current replacement cost of the asset.

The valuation aspects are generally, but not limited to the location, size, condition, style and utility of the asset. Replacement cost, asset condition, remaining useful life and building components are some of the inputs used in fair value determination. Since most of these inputs are observable, the asset class has been classified as Level 2. Valuation techniques remained the same for this reporting period.

Valuation of all Buildings has been indexed at 30 June 2024, to account for increases in cost indices since the last comprehensive revaluation.

Roads, bridges, footpaths and bulk earthworks

Council's roads & Bridges are componentised into the pavement, surface and formation and further separated into segments for inspection and valuation.

The valuation of assets was completed by APV Valuers in June 2020.

The current replacement cost approach was adopted to value Council's assets. The replacement costs (based on unit rates), useful lives and conditions were determined by technical information provided by Council's asset planners and professional judgement on behalf of APV.

Some of the other significant inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, and components.

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E2-1 Fair value measurement (continued)

This asset class is categorised as Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Valuation of all Roads Infrastructure has been indexed at 30 June 2024, to account for increases in cost indices since the last comprehensive revaluation.

Water supply network

This asset category includes Dams & Weirs, Mains, Reservoirs and treatment plants.

The valuation of assets was completed by APV Valuers P/L effective 30 June 2022.

The current replacement cost approach was adopted to value Council's assets. The replacement costs (based on unit rates), useful lives and conditions were determined by technical information provided by Council's asset planners and professional judgement on behalf of APV.

Some of the other significant inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, and components. Valuation techniques remained the same for this reporting period.

Valuation of Water Infrastructure has been indexed at 30 June 2024, to account for increases in cost indices since the last comprehensive revaluation.

Sewerage network

This asset category includes Mains, Pumping stations and sewerage ponds.

The valuation of assets was completed by APV Valuers P/L effective 30 June 2022.

The current replacement cost approach was adopted to value Council's assets. The replacement costs (based on unit rates), useful lives and conditions were determined by technical information provided by Council's asset planners and professional judgement on behalf of APV.

Some of the other significant inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, and components. Valuation techniques remained the same for this reporting period.

Valuation of Sewer Infrastructure has been indexed at 30 June 2024, to account for increases in cost indices since the last comprehensive revaluation.

Community land

Assets within the "Community Land" class are Council owned land, and Care Control Management land [Crown] of which Council derives current and future economic benefits arising from the use of the land asset.

Council's community land is valued on the Land Value (LV), provided by the Valuer General with base date 01/07/2022.

Currently all Council assets in this asset class are based on LV, however, should Council have an asset in future for which a LV is not provided, the replacement cost will be used. Replacement cost will be based on average unit rates for similar properties, land use, dimensions, land size and shape, which are not considered observable based on market evidence, therefore, placing the whole asset class in Level 3. Valuation techniques remained the same for this reporting period.

Operational land

Council's operational land includes all of Council's land classified as operational land under Local Government Act 1993. Council's community land is valued on the Land Value (LV), provided by the Valuer General with base date 01/07/2022.

Currently all Council assets in this asset class are based on a modelled market based valuation process, however, should Council have an asset in future for which this valuation process is not available, the replacement cost will be used. Replacement cost will be based on average unit rates for similar properties, land use, dimensions, land size and shape, which are not considered observable based on market evidence, therefore, placing the whole asset class in Level 3. Valuation techniques remained the same for this 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		
Other structures	Current replacement cost	Replacement cost Asset condition rating Remaining useful life
Roads, bridges, footpaths and bulk earthworks	Current replacement cost	Replacement cost Asset condition rating Remaining useful life
Stormwater drainage	Current replacement cost	Replacement cost Asset condition rating Remaining useful life
Water supply network	Current replacement cost	Replacement cost Asset condition rating Remaining useful life
Sewerage network	Current replacement cost	Replacement cost Asset condition rating Remaining useful life
Community Land	Current replacement cost	Replacement cost Asset condition rating

continued on next page ...

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E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Crown / Community land		Other structures		Roads, bridges, footpaths		Stormwater drainage	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	2,397	523	5,351	3,964	162,963	144,019	720	695
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	-	1,077	-	-	-	-	-	-
Purchases (GBV)	-	-	909	1,449	15,441	15,739	-	-
Disposals (WDV)	-	-	(328)	-	-	-	-	-
Depreciation and impairment	-	-	(313)	(322)	(4,187)	(3,368)	(38)	(26)
Asset Revaluation	-	797	2,439	260	7,988	6,571	699	52
Rounding	-	-	(2)	-	1	2	-	(1)
Closing balance	2,397	2,397	8,056	5,351	182,206	162,963	1,381	720

\$ '000	Water supply network		Sewerage network		Total	
	2024	2023	2024	2023	2024	2023
Opening balance	17,699	16,555	5,059	4,834	194,189	170,590
Transfers from/(to) another asset class	-	-	-	-	-	1,077
Purchases (GBV)	47	504	-	-	16,397	17,692
Disposals (WDV)	-	-	-	-	(328)	-
Depreciation and impairment	(220)	(591)	(84)	(138)	(4,842)	(4,445)
Asset Revaluation	886	1,231	252	362	12,264	9,273
Rounding	3	-	(1)	1	1	2
Closing balance	18,415	17,699	5,226	5,059	217,681	194,189

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer’s share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$20,799.58. The last valuation of the Scheme was performed by Richard Boyfield FIAA on 30 June 2023, and covers the period ended 30 June 2024.

The amount of additional contributions included in the total employer contribution advised above is \$6,760.53. Council's expected contribution to the plan for the next annual reporting period is \$8,860.89.

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

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

* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.07%.

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% per annum for FY 23/24
	2.5% per annum thereafter

* Plus promotional increases

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

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

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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) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
Compensation:		
Short-term benefits	504	572
Post-employment benefits	42	57
Other long-term benefits	17	5
Total	563	634

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
<p>The aggregate amount of Administrator fees and associated expenses included in materials and services expenses in the Income Statement are:</p>		
Administrator fee	135	135
Other Administrator expenses	31	30
Total	166	165

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

Total Auditor-General remuneration

86	53
86	53

Total audit fees

86	53
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	14,030	25,328
Add / (less) non-cash items:		
Depreciation and amortisation	6,657	5,951
(Gain) / loss on disposal of assets	376	–
Unwinding of discount rates on reinstatement provisions	(21)	(24)
Share of net (profits)/losses of associates/joint ventures using the equity method	61	65
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	2,276	(12,105)
Increase / (decrease) in provision for impairment of receivables	(97)	73
(Increase) / decrease of inventories	(114)	(259)
Increase / (decrease) in payables	(944)	1,485
Increase / (decrease) in accrued interest payable	1	–
Increase / (decrease) in other accrued expenses payable	(23)	(49)
Increase / (decrease) in other liabilities	52	37
Increase / (decrease) in contract liabilities	1,064	1,092
Increase / (decrease) in employee benefit provision	(188)	142
Net cash flows from operating activities	23,130	21,736

G2-1 Commitments

Capital commitments (exclusive of GST)

During the financial year ended 30 June 2024, Council entered into contracts for the construction of water treatment plants at White Cliffs and Ivanhoe. The remaining capital commitment for these plants is: \$5,289,641.

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant events that would affect the financial results, financial position, or disclosures in these financial statements.

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	<u>276</u>	0.73%	14.95%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	37,907			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	<u>10,403</u>	19.97%	23.18%	> 60.00%
Total continuing operating revenue ¹	52,098			
3. Unrestricted current ratio				
Current assets less all external restrictions	<u>13,816</u>	3.12x	2.94x	> 1.50x
Current liabilities less specific purpose liabilities	4,429			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	<u>6,956</u>	23.66x	43.53x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	294			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	<u>263</u>	9.03%	12.12%	< 10.00%
Rates and annual charges collectable	2,912			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	<u>14,734</u>	4.80 months	4.89 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	3,067			

(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
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1.40%	16.82%	(21.01)%	(31.47)%	(1.36)%	0.29%	> 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	20.18%	21.58%	14.70%	48.89%	100.00%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	3.12x	2.89x	0.20x	0.69x	1.33x	(0.05)x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	23.41x	42.16x	∞	∞	∞	∞	> 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	12.37%	25.78%	12.69%	(63.33)%	(25.91)%	(54.86)%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	3.50 months	4.48 months	24.74 months	0.00	57.11 months	82.69 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 25a above.

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

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

21 Reid Street
Wilcannia NSW 2836

Contact details

Mailing Address:
PO Box 165
Wilcannia NSW 2836

Opening hours:

9:00am - 5:00pm
Monday to Friday

Telephone: 08 8083 8900**Facsimile:** 08 8091 5994**Internet:** www.centraldarling.nsw.gov.au**Email:** council@centraldring.nsw.gov.au**Officers****General Manager**

Gregory Hill

Acting Responsible Accounting Officer

Kevin Smith

Public Officer

Kevin Smith (Acting)

Auditors

Audit Office of NSW
Level 19 Tower 2 Darling Park
201 Sussex St
Sydney NSW 2000

Other information

ABN: 65 061 502 429



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Central Darling Shire Council

To the Administrator of Central Darling Shire Council

Opinion

I have audited the accompanying financial statements of Central Darling Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

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

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

Basis for Opinion

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

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

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

OFFICIAL

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Administrator is 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 Administrator's Responsibilities for the Financial Statements

The Administrator is 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 Administrator 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 Administrator is 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.

OFFICIAL

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OFFICIAL

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

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY

OFFICIAL

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Mr Bob Stewart
 Administrator
 Central Darling Shire Council
 PO Box 165
 WILCANNIA NSW 2836

Contact: Manuel Moncada
 Phone no: 02 9275 7333
 Our ref: R008-2124742775-8770

31 October 2024

Dear Administrator

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

I have audited the general purpose financial statements (GPFS) of the Central Darling Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	2.5	2.4	4.2
Grants and contributions revenue	41.7	44.0	5.2
Operating result from continuing operations	14.0	25.3	44.7
Net operating result before capital grants and contributions	(0.2)	5.6	103.6

Rates and annual charges revenue (\$2.5 million) increased by \$0.1 million (4.2 per cent) in 2023–2024.

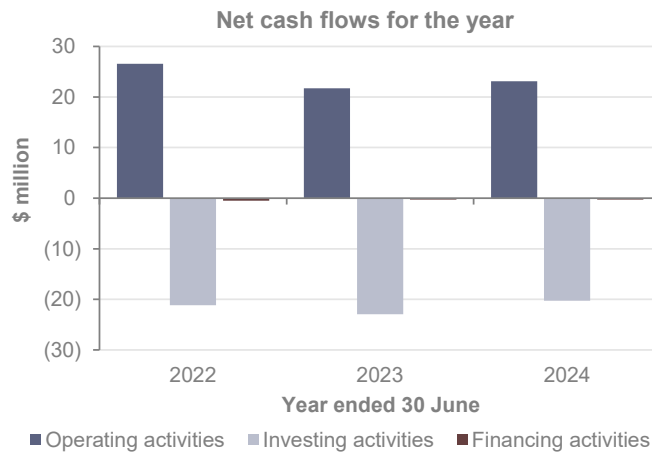
Grants and contributions revenue (\$41.7 million) decreased by \$2.3 million (5.2 per cent) in 2023–2024. This was mainly due to receiving 85 per cent of the financial assistance grants for 2024-25 in advance compared 100 per cent received in 2022-23.

Council’s operating result from continuing operations (\$14.0 million including the effect of depreciation and amortisation expense of \$6.7 million) was \$11.3 million lower than the 2022–23 result. This was mainly due to reduced revenue for works on state roads and increased expenditure on road repairs and maintenance.

The net operating result before capital grants and contributions (\$0.2 million deficit) was \$5.8 million lower than the 2022–23 result.

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 increased by \$2.6 million to \$14.7 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	14.7	12.2	Externally restricted balances comprise mainly of unspent grants and Domestic Waste Management Charges, and water and sewer funds.
Restricted cash and investments:			
• External restrictions	14.2	11.0	

PERFORMANCE

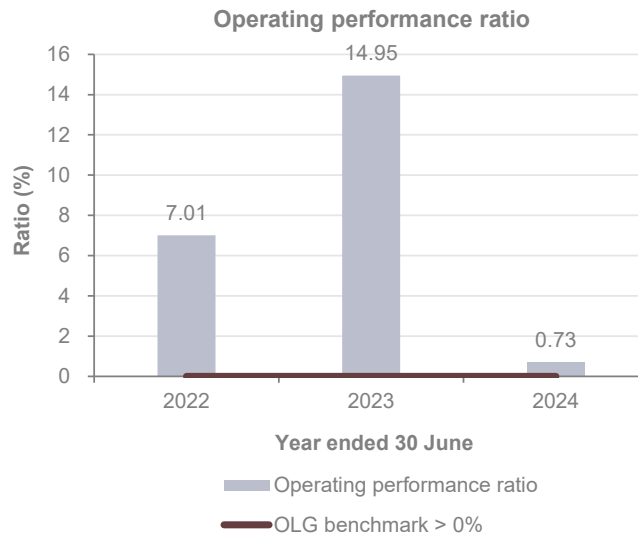
Performance measures

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

Operating performance ratio

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

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



Own source operating revenue ratio

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

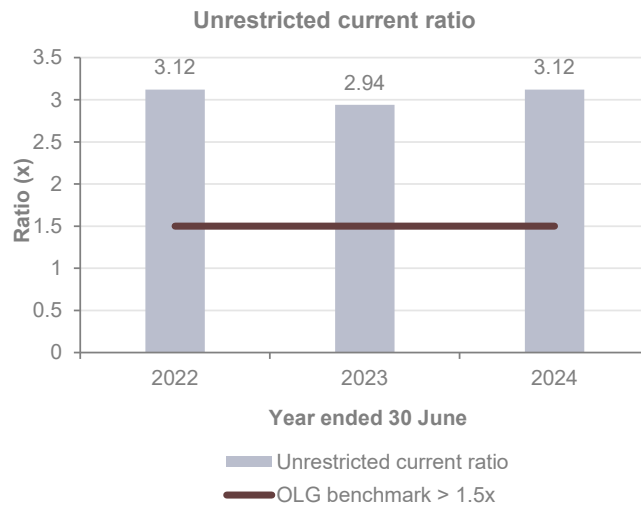
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

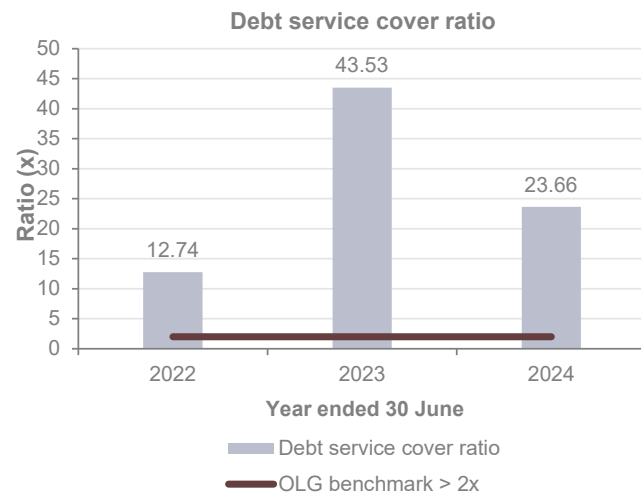
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

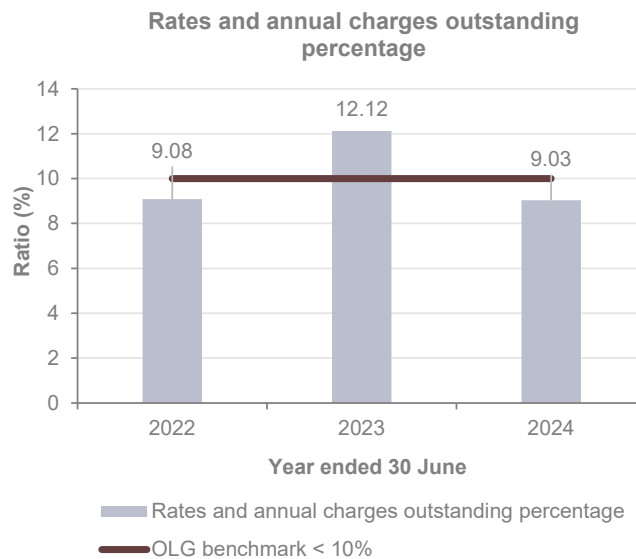
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

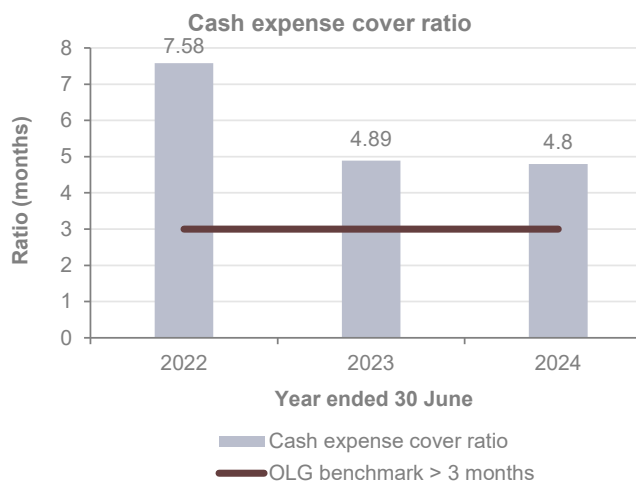
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional councils.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$10.5 million compared to \$8.6 million for the prior year
- The level of asset renewals during the year represented 157 percent of the total depreciation expense (\$6.7 million) for the year.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited

- staff provided all accounting records and information relevant to the audit.

The Council's:

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



Manuel Moncada
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Central Darling Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024



Central Darling Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
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Background

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

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

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

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

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

Central Darling Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

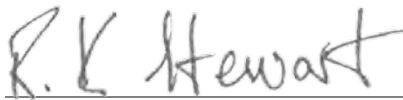
- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 23 September 2024.



Robert Stewart
Administrator
 23 September 2024



Gregory Hill
General Manager
 23 September 2024



Kevin Smith
Acting Responsible Accounting Officer
 23 September 2024

Central Darling Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2024

Central Darling Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	625	670
User charges	289	389
Fees	3	3
Interest and investment income	37	26
Other income	136	59
Total income from continuing operations	1,090	1,147
Expenses from continuing operations		
Employee benefits and on-costs	16	18
Materials and services	899	777
Depreciation, amortisation and impairment	223	591
Other expenses	181	122
Total expenses from continuing operations	1,319	1,508
Surplus (deficit) from continuing operations before capital amounts	(229)	(361)
Grants and contributions provided for capital purposes	6,326	1,199
Surplus (deficit) from continuing operations after capital amounts	6,097	838
Surplus (deficit) from all operations before tax	6,097	838
Surplus (deficit) after tax	6,097	838
Plus accumulated surplus	11,360	10,522
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	17,457	11,360
Return on capital %	(0.8)%	(1.6)%
Subsidy from Council	1,445	1,246
Calculation of dividend payable:		
Surplus (deficit) after tax	6,097	838
Less: capital grants and contributions (excluding developer contributions)	(6,326)	(1,199)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Central Darling Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2024

Central Darling Shire Council

Income Statement of sewerage business activity for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	253	278
User charges	-	5
Fees	3	2
Interest and investment income	8	6
Other income	105	58
Total income from continuing operations	369	349
Expenses from continuing operations		
Materials and services	229	124
Depreciation, amortisation and impairment	84	138
Other expenses	61	86
Total expenses from continuing operations	374	348
Surplus (deficit) from continuing operations before capital amounts	(5)	1
Surplus (deficit) from continuing operations after capital amounts	(5)	1
Surplus (deficit) from all operations before tax	(5)	1
Surplus (deficit) after tax	(5)	1
Plus accumulated surplus	2,444	2,443
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	2,439	2,444
Return on capital %	(0.1)%	0.0%
Subsidy from Council	232	227
Calculation of dividend payable:		
Surplus (deficit) after tax	(5)	1
Surplus for dividend calculation purposes	-	1
Potential dividend calculated from surplus	-	1

Central Darling Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2024

Central Darling Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	2,719	–
Receivables	617	1,072
Total current assets	3,336	1,072
Non-current assets		
Infrastructure, property, plant and equipment	28,275	22,005
Total non-current assets	28,275	22,005
Total assets	31,611	23,077
LIABILITIES		
Current liabilities		
Contract liabilities	2,703	1,449
Bank overdraft	–	85
Payables	408	28
Total current liabilities	3,111	1,562
Total liabilities	3,111	1,562
Net assets	28,500	21,515
EQUITY		
Accumulated surplus	17,457	11,360
Revaluation reserves	11,043	10,155
Total equity	28,500	21,515

Central Darling Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2024

Central Darling Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	1,780	1,447
Receivables	64	52
Total current assets	1,844	1,499
Non-current assets		
Infrastructure, property, plant and equipment	5,278	5,667
Total non-current assets	5,278	5,667
Total assets	7,122	7,166
LIABILITIES		
Current liabilities		
Payables	48	339
Total current liabilities	48	339
Total liabilities	48	339
Net assets	7,074	6,827
EQUITY		
Accumulated surplus	2,439	2,444
Revaluation reserves	4,635	4,383
Total equity	7,074	6,827

Note – Material accounting policy information

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

Nil

Category 2

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

a. Combined Water Supply

The Central Darling Shire Water Supply comprises the operations and assets of Council's Water Supply System which services the towns of Wilcannia, Ivanhoe and White Cliffs.

b. Sewerage Services

The Central Darling Shire Sewerage Service comprises the whole of the operations and assets of Council's Sewerage Reticulation and Treatment System servicing the township of Wilcannia.

Taxation equivalent charges

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

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

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

continued on next page ...

Page 8 of 13

Note – Material accounting policy information (continued)

Notional rate applied (%)

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

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is 100 + **1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to sections 3 and 4 of DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (22/23 25%).

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

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

The rate applied of 25% is 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'.

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:

continued on next page ...

Page 9 of 13

Note – Material accounting policy information (continued)

Operating result before capital income + interest expense

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

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

(iii) Dividends

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

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DCCEEW's regulatory and assurance framework a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DCCEEW.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Central Darling Shire Council

To the Administrator of Central Darling Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Central Darling Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillor's and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

OFFICIAL

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Administrator is 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 Administrator' Responsibilities for the Financial Statements

The Administrator is responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Administrator's responsibility also includes such internal control as the Administrator determines 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 Administrator is 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.

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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.



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY

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Central Darling Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Central Darling Shire Council

Special Schedules

for the year ended 30 June 2024

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Central Darling Shire Council | Permissible income for general rates | for the year ended 30 June 2024

Central Darling Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	885	912
Plus or minus adjustments ²	b	—	(3)
Notional general income	c = a + b	885	909
Permissible income calculation			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	33	41
Sub-total	g = (c + e + f)	918	950
Plus (or minus) last year's carry forward total	h	(2)	4
Sub-total	j = (h + i)	(2)	4
Total permissible income	k = g + j	916	954
Less notional general income yield	l	912	941
Catch-up or (excess) result	m = k - l	4	13
Carry forward to next year ⁴	p = m + n + o	4	13

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

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Central Darling Shire Council | Permissible income for general rates | for the year ended 30 June 2024



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Central Darling Shire Council

To the Administrator of Central Darling Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Central Darling Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

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Central Darling Shire Council | Permissible income for general rates | for the year ended 30 June 2024

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Administrator is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

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

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

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

I have nothing to report in this regard.

The Administrator's Responsibilities for the Schedule

The Administrator is responsible for the preparation of the Schedule in accordance with the LG Code. The Administrator's responsibility also includes such internal control as the Administrator determines 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 Administrator is 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.

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Central Darling Shire Council | Permissible income for general rates | for the year ended 30 June 2024

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

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



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY

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Central Darling Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance ^a \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings	2,000	–	–	–	15,660	43,784	5.0%	65.0%	25.0%	5.0%	0.0%
	Buildings – non-specialised	450	–	66	230	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Buildings – specialised	100	–	15	24	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Community Services	1,200	–	80	154	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Council Housing	2,000	–	105	107	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Water	400	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Economic Activity	750	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Transport	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Amenities / Toilets	80	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	6,980	–	266	515	15,660	43,784	5.0%	65.0%	25.0%	5.0%	0.0%
Other structures	Other structures	–	–	95	244	8,056	16,578	25.0%	10.0%	65.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	95	244	8,056	16,578	25.0%	10.0%	65.0%	0.0%	0.0%
Roads	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	2,200	–	3,128	2,053	86,414	113,657	22.0%	50.0%	15.0%	13.0%	0.0%
	Unsealed roads	12,000	–	5,000	13,011	65,281	70,192	8.0%	45.0%	20.0%	20.0%	7.0%
	Bridges	350	–	–	–	15,865	24,166	0.0%	100.0%	0.0%	0.0%	0.0%
	Footpaths	650	–	157	78	1,146	2,225	0.0%	25.0%	50.0%	25.0%	0.0%
	Other road assets	–	–	–	–	–	–	50.0%	0.0%	40.0%	10.0%	0.0%
	Bulk earthworks	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	68	53	2,645	5,824	0.0%	50.0%	40.0%	10.0%	0.0%
	Kerb and Gutter	350	–	–	–	2,682	4,312	5.0%	60.0%	20.0%	15.0%	0.0%
	Aerodromes	300	–	240	183	8,173	14,147	75.0%	25.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	15,850	–	8,593	15,378	182,206	234,523	17.7%	52.1%	15.1%	13.0%	2.1%
	Water supply network	3,500	–	58	104	5,941	24,149	0.0%	0.0%	25.0%	50.0%	25.0%
	Other	–	–	56	119	956	1,531	95.0%	5.0%	0.0%	0.0%	0.0%
	Treatment Plants	6,000	–	150	323	729	3,996	0.0%	0.0%	0.0%	50.0%	50.0%
	Bores	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%

continued on next page ...

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Central Darling Shire Council

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

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance ^a \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Water supply network	Weirs, Storage Tanks, Dams	8,400	–	68	178	9,968	17,537	0.0%	0.0%	0.0%	5.0%	95.0%
	Pump Station	650	–	4	10	821	2,515	0.0%	0.0%	0.0%	100.0%	0.0%
	Sub-total	18,550	–	336	734	18,415	49,728	2.9%	0.2%	12.1%	35.1%	49.7%
Sewerage network	Sewerage network	500	–	47	74	1,379	2,373	0.0%	0.0%	0.0%	100.0%	0.0%
	Other	200	–	63	99	350	616	0.0%	0.0%	0.0%	100.0%	0.0%
	Pumping Station	680	–	25	54	857	1,088	0.0%	0.0%	0.0%	100.0%	0.0%
	Treatment Plants	180	–	10	1	2,640	3,603	0.0%	0.0%	0.0%	100.0%	0.0%
	Sub-total	1,560	–	145	228	5,226	7,680	0.0%	0.0%	0.0%	100.0%	0.0%
Stormwater drainage	Stormwater drainage	150	–	150	310	1,381	3,978	0.0%	0.0%	50.0%	50.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Box Culverts	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Pipes	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Pits	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Outlets	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Gross Pollutant Traps	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	150	–	150	310	1,381	3,978	0.0%	0.0%	50.0%	50.0%	0.0%
Open space / recreational assets	Swimming pools	680	–	260	485	413	1,536	0.0%	35.0%	0.0%	0.0%	65.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Recreation	380	–	76	170	–	–	0.0%	0.0%	50.0%	0.0%	0.0%
	Sub-total	1,060	–	336	655	413	1,536	0.0%	35.0%	0.0%	0.0%	65.0%
Total – all assets		44,150	–	9,921	18,064	231,357	357,807	13.8%	42.7%	18.2%	16.7%	8.6%

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

Central Darling Shire Council

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

Infrastructure asset condition assessment 'key'

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

Central Darling Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	10,472	172.83%	159.01%	> 100.00%
Depreciation, amortisation and impairment	6,059			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	44,150	18.03%	19.32%	< 2.00%
Net carrying amount of infrastructure assets	244,846			
Asset maintenance ratio				
Actual asset maintenance	18,064	182.08%	188.33%	> 100.00%
Required asset maintenance	9,921			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	-	0.00%	0.00%	
Gross replacement cost	357,807			

(*) 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.

Central Darling Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	181.96%	183.73%	0.00%	0.00%	0.00%	0.00%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	11.38%	11.77%	65.67%	81.18%	29.56%	25.76%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	181.17%	197.66%	218.45%	116.06%	157.24%	135.16%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

(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.

Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

30 September 2024

It is my opinion that the Quarterly Budget Review Statement for Central Darling Shire Council for the quarter ended 30/09/24 indicates that Council's projected financial position at 30/6/25 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: _____



date: 19/11/24

Kevin Smith
Acting Responsible Accounting Officer

Central Darling Shire Council

Quarterly Budget Review Statement

for the period 01/07/24 to 30/09/24

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2024

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2024/25	Approved Changes					Revised Budget 2024/25	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Income											
Rates and Annual Charges	2,591						2,591			2,591	2,578
User Charges and Fees	8,478						8,478			8,478	497
Interest and Investment Revenues	97						97			97	51
Other Revenues	434						434			434	125
Grants & Contributions - Operating	12,297						12,297	330	1	12,627	4,325
Grants & Contributions - Capital	12,109						12,109	(80)	2	12,029	955
Net gain from disposal of assets	-						-			-	
Total Income from Continuing Operations	36,006	-	-	-	-	-	36,006	250		36,256	8,531
Expenses											
Employee Costs	7,070						7,070			7,070	2,190
Borrowing Costs	40						40			40	10
Materials & Contracts	8,175						8,175	330	3	8,505	3,021
Depreciation	5,713						5,713			5,713	1,428
Other Expenses	2,885						2,885			2,885	796
Total Expenses from Continuing Operations	23,883	-	-	-	-	-	23,883	330		24,213	7,445
Net Operating Result from Continuing Operations	12,124	-	-	-	-	-	12,124	(80)		12,044	1,086
Net Operating Result from All Operations	12,124	-	-	-	-	-	12,124	(80)		12,044	1,086
Net Operating Result before Capital Items	15	-	-	-	-	-	15	-		15	131

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

Central Darling Shire Council

Quarterly Budget Review Statement

for the period 01/07/24 to 30/09/24

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2024

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2024/25	Approved Changes					Revised Budget 2024/25	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Income											
Administration	6,783					6,783			6,783	1,405	
Public Order & Safety	141					141			141	1	
Community Services & Education	11					11			11	678	
Housing & Community Amenities	4,625					4,625			4,625	972	
Water Supplies	3,097					3,097			3,097	751	
Sewer Supplies	304					304			304	296	
Transport & Communication	20,191					20,191			20,191	4,341	
Economic Affairs	854					854			854	87	
Total Income from Continuing Operations	36,006	-	-	-	-	-	36,006	-	36,006	8,531	
Expenses											
Administration	7,819					7,819			7,819	207	
Public Order & Safety	735					735			735	104	
Community Services & Education	1,152					1,152			1,152	262	
Housing & Community Amenities	1,738					1,738			1,738	1,262	
Water Supplies	1,639					1,639			1,639	324	
Sewer Supplies	383					383			383	51	
Transport & Communication	9,682					9,682			9,682	4,957	
Economic Affairs	735					735			735	278	
Total Expenses from Continuing Operations	23,883	-	-	-	-	-	23,883	-	23,883	7,445	
Net Operating Result from Continuing Operations	12,123	-	-	-	-	-	12,123	-	12,123	1,086	
Discontinued Operations - Surplus/(Deficit)											
Net Operating Result from All Operations	12,123	-	-	-	-	-	12,123	-	12,123	1,086	
Net Operating Result before Capital Items	15			-	-	-	15	-	15	131	

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

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This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
1	<p>Grants & Contributions - Operating Additional grant income of \$113,000 for Roads to Recovery due to recalculation on lodgement of Annual Return.</p> <p>Additional grant income of \$217,000 under Active Transport funding scheme.</p> <p>Total adjustment to Grants & Contributions - Operating: \$330,000 increase</p>
2	<p>Grants & Contributions - Capital Reduction in capital funding of \$80,000 due to the non acceptance of Council's application for funding under the Regional Airports Upgrade Program. Capital expenditure has been reduced to reflect this adjustment.</p> <p>Total adjustment to Grants & Contributions - Capital: \$80,000 decrease</p>
3	<p>Materials and Contracts Additional expenditure of \$330,000 directly related to the additional grant funding to be received as listed above. Specifically this additional income will be spent on roads, shared pathways and lighting.</p>

Central Darling Shire Council

Quarterly Budget Review Statement

for the period 01/07/24 to 30/09/24

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2024

Capital Budget - make a choice >>>

(\$000's)	Original Budget 2024/25	Approved Changes				Revised Budget 2024/25	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
Capital Expenditure										
New/Upgrade Assets										
- Roads	2,250				2,250			2,250		
- Water Infrastructure	5,095				5,095			5,095	1,176	
- Buildings	-				-			-		
- Stormwater Infrastructure	-				-			-		
- Outdoor Infrastructure	1,246				1,246	(80)	1	1,166	166	
- Plant & Equipment	575				575			575		
Renewal Assets (Replacement)										
- Roads	7,435				7,435	-		7,435		
- Water Infrastructure	300				300			300	1,629	
- Buildings	130				130			130	19	
- Stormwater Infrastructure	75				75			75		
- Outdoor Infrastructure	378				378			378		
	165				165			165		
Total Capital Expenditure	17,649	-	-	-	-	17,649	(80)	17,569	2,990	
Capital Funding										
Rates, Reserves & Other Untied Funding	5,540				5,540			5,540	2,035	
Grants & Contributions	12,109				12,109	(80)	1	12,029	955	
Total Capital Funding	17,649	-	-	-	-	17,649	(80)	17,569	2,990	
Net Capital Funding - Surplus/(Deficit)		-	-	-	-	-	-	-	-	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
1	<p>Outdoor Infrastructure Reduction in capital funding of \$80,000 due to the non acceptance of Council's application for funding under the Regional Airports Upgrade Program. Capital expenditure has been reduced to reflect this adjustment.</p>
	<p>Total adjustment to Outdoor Infrastructure: \$80,000 decrease</p>

Central Darling Shire Council

Quarterly Budget Review Statement

for the period 01/07/24 to 30/09/24

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2024

Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2024/25	Approved Changes					Revised Budget 2024/25	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
Externally Restricted ⁽¹⁾											
Specific purpose unexpended grants	300					300				300	11,744
Water supplies	345					345				345	973
Sewerage services	280					280				280	1,526
Domestic waste management	273					273				273	27
Total Externally Restricted	1,198	-	-	-	-	-	1,198	-		1,198	14,270
<small>(1) Funds that must be spent for a specific purpose</small>											
Internally Restricted ⁽²⁾											
Employees Leave Entitlements	600					-	600			600	935
Other waste management	320										7
Plant and vehicle replacement	25						25			25	8
Total Internally Restricted	945	-	-	-	-	-	625	-		625	950
<small>(2) Funds that Council has earmarked for a specific purpose</small>											
Unrestricted (ie. available after the above Restrictions)	1,055	-	-	-	-	-	1,055	-		1,375	(3,744)
Total Cash & Investments	3,198						3,198	-		3,198	11,476

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Cash & Investments Budget Review Statement

Comment on Cash & Investments Position

Not Applicable

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 30/09/24

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:

\$ 000's

Cash at Bank (as per bank statements)		11,476
Investments on Hand		
less: Unpresented Cheques	(Timing Difference)	-
add: Undeposited Funds	(Timing Difference)	-
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	
Reconciled Cash at Bank & Investments		11,476
Balance as per Review Statement:		11,476
Difference:		-

Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Key Performance Indicators Budget Review Statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2024

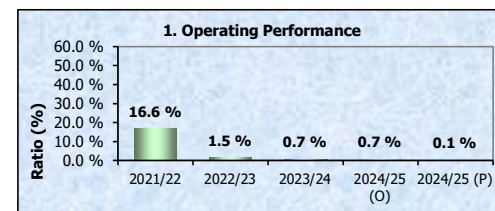
(\$000's)	Current Projection		Original Budget 24/25	Actuals Prior Periods	
	Amounts	Indicator		23/24	22/23
	24/25	24/25			

NSW Local Government Industry Key Performance Indicators (OLG):

1. Operating Performance

Operating Revenue (excl. Capital) - Operating Expenses	15	0.1 %	0.7 %	0.7 %	1.5 %
Operating Revenue (excl. Capital Grants & Contributions)	24,227				

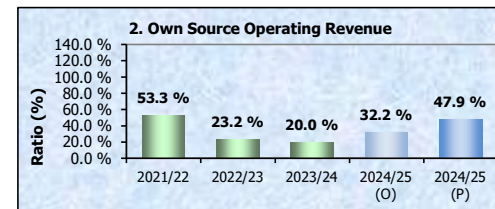
This ratio measures Council's achievement of containing operating expenditure within operating revenue. Benchmark is >0%



2. Own Source Operating Revenue

Operating Revenue (excl. ALL Grants & Contributions)	11,600	47.9 %	32.2 %	20.0 %	23.2 %
Total Operating Revenue (incl. Capital Grants & Cont)	24,227				

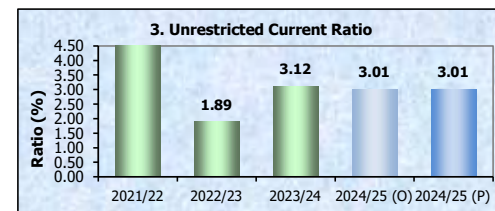
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions. Benchmark is >60.00%



3. Unrestricted Current Ratio

Current Assets less all External Restrictions	6,705	3.01	3.01	3.12	1.89
Current Liabilities less Specific Purpose Liabilities	2,229				

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. Benchmark >1.50%



Central Darling Shire Council

Quarterly Budget Review Statement
for the period 01/07/24 to 30/09/24

Key Performance Indicators Budget Review Statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2024

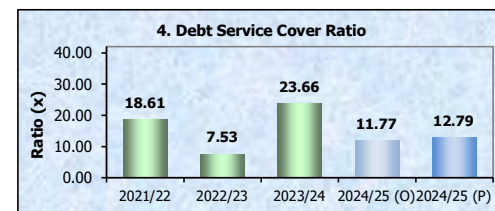
(\$000's)	Current Projection		Original Budget 24/25	Actuals Prior Periods	
	Amounts	Indicator		23/24	22/23
	24/25	24/25			

NSW Local Government Industry Key Performance Indicators (OLG):

4. Debt Service Cover Ratio

Operating Result before Interest & Dep. exp (EBITDA)	5,768	12.79	11.77	23.66	7.53
Principal Repayments + Borrowing Interest Costs	451				

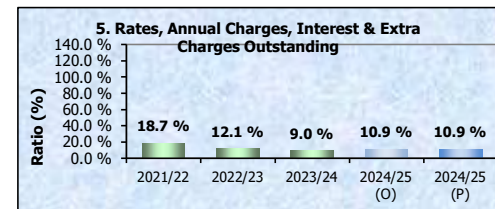
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.
Benchmark >2.00



5. Rates, Annual Charges, Interest & Extra Charges Outstanding

Rates, Annual & Extra Charges Outstanding	400	10.9 %	10.9 %	9.0 %	12.1 %
Rates, Annual & Extra Charges Collectible	3,682				

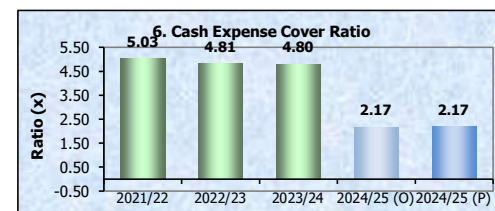
To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.
Benchmark 10.00%



6. Cash Expense Cover Ratio

Current Year's Cash & Cash Equivalents (incl. Term Deposits)	3,198	2.17	2.17	4.80	4.81
Monthly Operating & financing activities Cash Flow payment	1,471				

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.
Benchmark >3.00 months



Central Darling Shire Council

Quarterly Budget Review Statement

for the period 01/07/24 to 30/09/24

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	13,670	Y
Legal Fees	-	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

N/A



Central Darling Shire Council Section 7.12 Infrastructure Contribution Plan 2024



Central Darling Shire
Council
28/11/2024

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1 Name of the Plan

This Plan is called Central Darling Shire Council Section 7.12 infrastructure Contributions Plan 2024.

2 Commencement of Plan

This Contributions Plan takes effect on **28 November 2024**. Development applications and applications for complying development certificates determined on or after this date will be subject to the provisions of this Plan.

3 Purpose of the Plan

The purpose of this Contributions Plan is:

- To authorise the Council to impose a condition on development consents and complying development certificates requiring the payment of a contribution pursuant to Section 7.12 of the Act;
- To require a certifying authority (the Council or an accredited private certifier) to impose, as a condition of issuing a complying development certificate, a requirement that the applicant pay to Council a levy determined in accordance with this Plan;
- To assist the Council to provide public facilities and amenities which are required to maintain and enhance amenity and service delivery within the area.
- To provide for the governance of the contributions and their application in accordance with the Act and Regulation.

4 Area to Which the Plan Applies

This Contributions Plan applies to all land within the central darling shire Local Government Area, as shown in the appendix 3.

5 What does Section 7.12 of the Act provide?

Section 7.12 of the Act provides as follows:

“7.12 Fixed development consent levies

(cf previous s 94A)

(1) A consent authority may impose, as a condition of development consent, a requirement that the applicant pay a levy of the percentage, authorised by a contributions plan, of the proposed cost of carrying out the development.

(2) A consent authority cannot impose as a condition of the same development consent a condition under this section as well as a condition under section 7.11.

(2A) A consent authority cannot impose a condition under this section in relation to development on land within a special contributions area without the approval of—

(a) the Minister, or

(b) a development corporation designated by the Minister to give approvals under this subsection.

(3) Money required to be paid by a condition imposed under this section is to be applied towards the provision, extension or augmentation of public amenities or public services (or towards recouping the cost of their provision, extension, or augmentation). The application of the money is subject to any relevant provisions of the contributions plan.

(4) A condition imposed under this section is not invalid by reason only that there is no connection between the development the subject of the development consent and the object of expenditure of any money required to be paid by the condition.

(5) The regulations may make provision for or with respect to levies under this section, including—

(a) the means by which the proposed cost of carrying out development is to be estimated or determined, and

(b) the maximum percentage of a levy.”

6 Relationship To Other Plans and Policies

This plan replaces the existing Central Darling Shire Council Section 94 plan

7 Type of Development to which this plan applies.

This plan applies to all applications for development consent and complying development certificates on the land to which plan applies.

8 Application of the Funds

Contributions paid to the Council under this Plan will be applied by the Council towards meeting the cost of provision, extensions, or augmentation of public facilities. Appendix 2 to this Plan provides a summary of public facilities that will be provided by the Council as well as the estimated cost of provision and timing.

9 Determining the cost of development

Contributions will be determined based on the proposed cost of development. Clause 208 of the regulation provides details of inclusions and exclusions from the cost calculation, as shown in below.

(1) The proposed cost of carrying out development is to be determined by the consent authority, for the purpose of a section 7.12 levy, by adding up all the costs and expenses that have been or are to be incurred by the applicant in carrying out the development, including the following:

(a) if the development involves the erection of a building, or the carrying out of engineering or construction work—the costs of or incidental to erecting the building, or carrying out the work, including the costs (if any) of and incidental to demolition, excavation and site preparation, decontamination, or remediation,

(b) if the development involves a change of use of land—the costs of or incidental to doing anything necessary to enable the use of the land to be changed,

(c) if the development involves the subdivision of land—the costs of or incidental to preparing, executing, and registering the plan of subdivision and any related covenants, easements, or other rights.

(2) For the purpose of determining the proposed cost of carrying out development, a consent authority may have regard to an estimate of the proposed cost of carrying out the development prepared by a person, or a person of a class, approved by the consent authority to provide such estimates.

- (3) The following costs and expenses are not to be included in any estimate or determination of the proposed cost of carrying out development:
- (a) the cost of the land on which the development is to be carried out,
 - (b) the costs of any repairs to any building or works on the land that are to be retained in connection with the development,
 - (c) the costs associated with marketing or financing the development (including interest on any loans),
 - (d) the costs associated with legal work carried out or to be carried out in connection with the development,
 - (e) project management costs associated with the development,
 - (f) the cost of building insurance in respect of the development,
 - (g) the costs of fittings and furnishings, including any refitting or refurbishing, associated with the development (except where the development involves an enlargement, expansion, or intensification of a current use of land),
 - (h) the costs of commercial stock inventory,
 - (i) any taxes, levies, or charges (other than GST) paid or payable in connection with the development by or under any law,
 - (j) the costs of enabling access by disabled persons in respect of the development,
 - (k) the costs of energy and water efficiency measures associated with the development,
 - (l) the cost of any development that is provided as affordable housing,
 - (m) the costs of any development that is the adaptive reuse of a heritage item
- 12
- (4) The proposed cost of carrying out development may be adjusted before payment, in accordance with a contributions plan, to reflect quarterly or annual variations to readily accessible index figures adopted by the plan (such as a Consumer Price Index) between the date the proposed cost was determined by the consent authority and the date the levy is required to be paid.

(5) To avoid doubt, nothing in this clause affects the determination of the fee payable for a development application.

Applicants are advised to consult the Regulation for any changes in the above list.

10 Formula of the contribution:

The contribution will be calculated as follows:

$$\text{Levy payable} = \%C \times \$C$$

Where

%C is the levy rate applicable

\$C is the proposed cost of carrying out the development as certified.

11 Contribution Levy

The Local Infrastructure Contributions Levy will be applied at the following rates in all areas where this Plan applies:

Cost Of Development	Contribution levy
\$100,000 or less	0.0%
All development valued at \$100,001 up to \$200,000	0.5%
All development valued more than \$200,000	1.0%

Note: Only development under \$100,000.00 is exempt from the contribution levy.

Note: Contribution levy is payable when value is above \$101,000.00 on the full amount.

12 Cost estimate reports

To accurately determine the contributions, a cost report needs to be submitted as part of a development application or an application for a complying development certificate.

A development application or an application for a complying development certificate must be accompanied by a report setting out an estimate of the proposed cost of carrying out the development.

A template could be found in the appendix 1.

Without limitation to the above, Council may review the valuation or works and may seek the services of an independent person to verify the costs. In these cases, all costs associated with obtaining such advice will be at the expense of the applicant and no construction certificate will be issued until such time that the levy has been paid.

13 Complying Development

Accredited Certifiers must impose a condition requiring monetary contributions in accordance with this Plan, in accordance with Section 7.12 of the Environmental Planning and Assessment Act, and Clause 156 of the Regulation. The amount of the contribution is to be determined in accordance with the formulas contained in this Plan. The conditions imposed must be consistent with Council's standard Section 7.12 consent conditions and be in accordance with this Plan. It is the responsibility of accredited certifiers to correctly calculate the contribution and apply the Section 7.12 contribution. Payment for the contribution is to be made before the commencement of any building work or subdivision work authorised by the Certificate.

14 Section 7.12 levy required as a condition of development consent.

In accordance with the provisions outlined in section 4.17 & 7.12 of the act and this plan, a standard condition requiring contributions will be imposed on development application determinations and complying development certificates.

15 Indexation of proposed cost of carrying out development

In accordance with clause 25J (4) of the Regulation, the levy payable under this plan would be adjusted to reflect the fluctuation of the markets.

Contribution at time of payment: INDEXED DEVELOPMENT COST = ODC x Current index
Base index/ Base index

where: – CP is the amount of the contribution calculated at the time of payment.

– ODC is the amount of the original contribution as set out in the development consent.

– Current index the Consumer Price Index: All Groups Index for Sydney (as currently available from the Australian Bureau of Statistics at the time of payment).

– Base index is the Consumer Price Index: All Groups Index for Sydney which applied at the time of calculation as shown on the development consent.

16 Timing of payment of levies

Payment of the levy needs to be made to council as the time specified under the conditions imposed under this plan. Should there is not time specified under the condition, the payments should be made to council prior to releasing of any certificates.

17 Alternatives to paying the levy.

Council may accept an offer by an applicant to enter into a planning agreement to provide works-in-kind, dedication of land or other material public benefit but is not obliged to do so. The decision to accept such offers is at the sole discretion of the Council.

Should the applicant choose not to make a financial contribution for the execution of the development, they have the option to propose engaging in a voluntary planning agreement with the Council under section 7.4 of the EP&A Act 1979 while submitting the

development application and the voluntary planning agreement must be negotiated before conditions of consent are issued

Under a Voluntary Planning Agreement, the applicant may offer to pay money, dedicate land, carry out works, or provide other material public benefits for public purposes.

The Council has exclusive authority to decide whether to approve the settlement of a contribution through methods other than direct payment of the levy. Any proposal involving works, land, or other substantial public benefits must be formally submitted in writing to the Council and should precede the initiation of any proposed activities outlined in the offer.



The Council will make the draft planning agreement and an accompanying explanatory note publicly available during the assessment of the development application. The agreement will be considered as part of this evaluation. If the Council decides to proceed with the planning agreement, it has the authority to include a condition in the development consent under section 7.7 of the EP&A Act 1979, mandating the execution and fulfillment of the agreement. If the Council opts not to proceed with the planning agreement, it may grant consent with a condition, as permitted by this Plan, necessitating the payment of a contribution.

18 Exemptions

This Plan does not apply to:

- development on subdivided land if a section 7.11 contribution was already made for that initial subdivision, unless the development will or is likely to result in an increase in demand beyond the demand of the original subdivision
- development exempted from Local Infrastructure Contributions by way of a Direction made by the Minister for Planning under section 94E of the EP&A Act;

19 Appendix 1: Cost Summary Report

COST SUMMARY REPORT - SECTION 7.12 CONTRIBUTIONS			
<p>IMPORTANT NOTE: ALL FIELDS MUST BE COMPLETED, AND FIGURES CALCULATED CORRECTLY. FAILURE TO DO THIS WILL RESULT IN DELAYS.</p>			
DATE			
COMPLYING DEVELOPMENT APPLICATION NUMBER:			
CONSTRUCTION CERTIFICATE NUMBER:			
DEVELOPMENT ADDRESS:			
DESCRIPTION OF WORKS:			
APPLICANT'S NAME:			
APPLICANT'S ADDRESS:			
APPLICANT'S PHONE NUMBER:			
ANALYSIS OF COSTS			
<ul style="list-style-type: none"> Demolition including cost of removal from site and disposal 			
<ul style="list-style-type: none"> Site preparation such as clearing vegetation, decontamination, remediation costs 			
<ul style="list-style-type: none"> Excavation or dredging costs including shoring, tanking, filling and waterproofing 			
<ul style="list-style-type: none"> Preliminaries such as scaffolding, hoarding, fencing, site sheds, delivery of materials, waste management 			
<ul style="list-style-type: none"> Building construction and engineering costs such as footings, concreting, brickwork, plastering, steelwork / metal works, carpentry / joinery, windows and doors, roofing, staircases, balustrades 			
<ul style="list-style-type: none"> Supply and installation of services and equipment such as electrical, plumbing, gas, drainage, air conditioning, mechanical, fire protection, security, telecommunications, plants, lifts 			
<ul style="list-style-type: none"> Wall, floor, and ceiling finishes including carpeting, tiles and painting etc. 			
<ul style="list-style-type: none"> Fittings and furnishings 			
<ul style="list-style-type: none"> External works such as landscaping, retaining walls, driveways, parking, boating facilities, loading areas, pools 			
<ul style="list-style-type: none"> Professional fees as part of the design such as architects and consultant fees 			
Other related work, including items not expressly excluded			
SUBTOTAL A			
COSTS THAT MAY BE EXCLUDED			
Fittings and furnishings where there are no enlargement, expansion, or intensification of a current use			
Energy and water efficiency measures associated with the development			
Costs of development that is the adaptive reuse of a heritage item			
Costs of enabling access by people with disability to the development			
Costs of development that is provided as affordable housing			

SUBTOTAL B	
GOOD AND SERVICES TAX (GST 10%)	
DEVELOPMENT COST	
DECLARATION:	
I certify that I have	
<ul style="list-style-type: none"> Inspected the plans and the subject of the application for development consent or construction certificate. 	
<ul style="list-style-type: none"> Calculated the development costs in accordance with the definition of development costs in clause 25J of the Environmental Planning and Assessment regulation 2000 at current prices. 	
<ul style="list-style-type: none"> Included GST in the calculation of development costs 	
Signed:	
Name:	
Position and Qualifications:	
Date:	

20 Appendix 2: Works Schedule

ID-Map	Name	Description	Delivery year	Priority	Total Project Cost	Attributable cost % to plan	Location	Asset Class
1	Wilcannia Darling River Outlets	Improve the safety and distribution of power supply in the council's depot	2024-2026	High	\$75,000.00	100%	Wilcannia	Stormwater Infrastructure
2	New 3 Bedroom House	A newly proposed 3-bedroom house for staff	2024-2026	High	\$450,000.00	100%	Wilcannia	Building
3	Wilcannia Depot Electrical Switchboard Upgrade	Improve the safety and distribution of power supply	2024-2026	High	\$88,000.00	100%	Wilcannia	Buildings
4	Adams Street- Wilson Street to Palmer Street	130m -Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$42,900.00	100%	Wilcannia	Roads
5	Adams Street- Reid Street to Woore Street	124m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$40,920.00	100%	Wilcannia	Roads
6	Adams Street- James Street to Hood Street	144 m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$47,520.00	100%	Wilcannia	Roads
7	Palmer Street- Adams Street to Mcrae Street	232m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$76,560.00	100%	Wilcannia	Roads
8	Wilson Street - Adam Street to Mcrae Street	210m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$69,300.00	100%	Wilcannia	Roads
9	Mcrae Street- Palmer Street to Bank of River	290m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$95,700.00	100%	Wilcannia	Roads
10	Mcrae Street- Palmer Street to Willson Street	130m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$429,000.00	100%	Wilcannia	Roads
11	Mcrae Street- Reid Street to Willson Street	90-mConstruction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$29,700.00	100%	Wilcannia	Roads
12	Mcrae Street- Reid Street to Woore Street	151m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$49,830.00	100%	Wilcannia	Roads
13	Mcrae Street- Hood Street to Woore Street	130m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$42,900.00	100%	Wilcannia	Roads
14	Mcrae Street- Hood Street to James Street	100m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$33,000.00	100%	Wilcannia	Roads
15	Mcrae Street- Desally Street to James Street	170m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$56,100.00	100%	Wilcannia	Roads
16	Woore Street-Mcrae Street to Walker Street	275m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$90,750.00	100%	Wilcannia	Roads

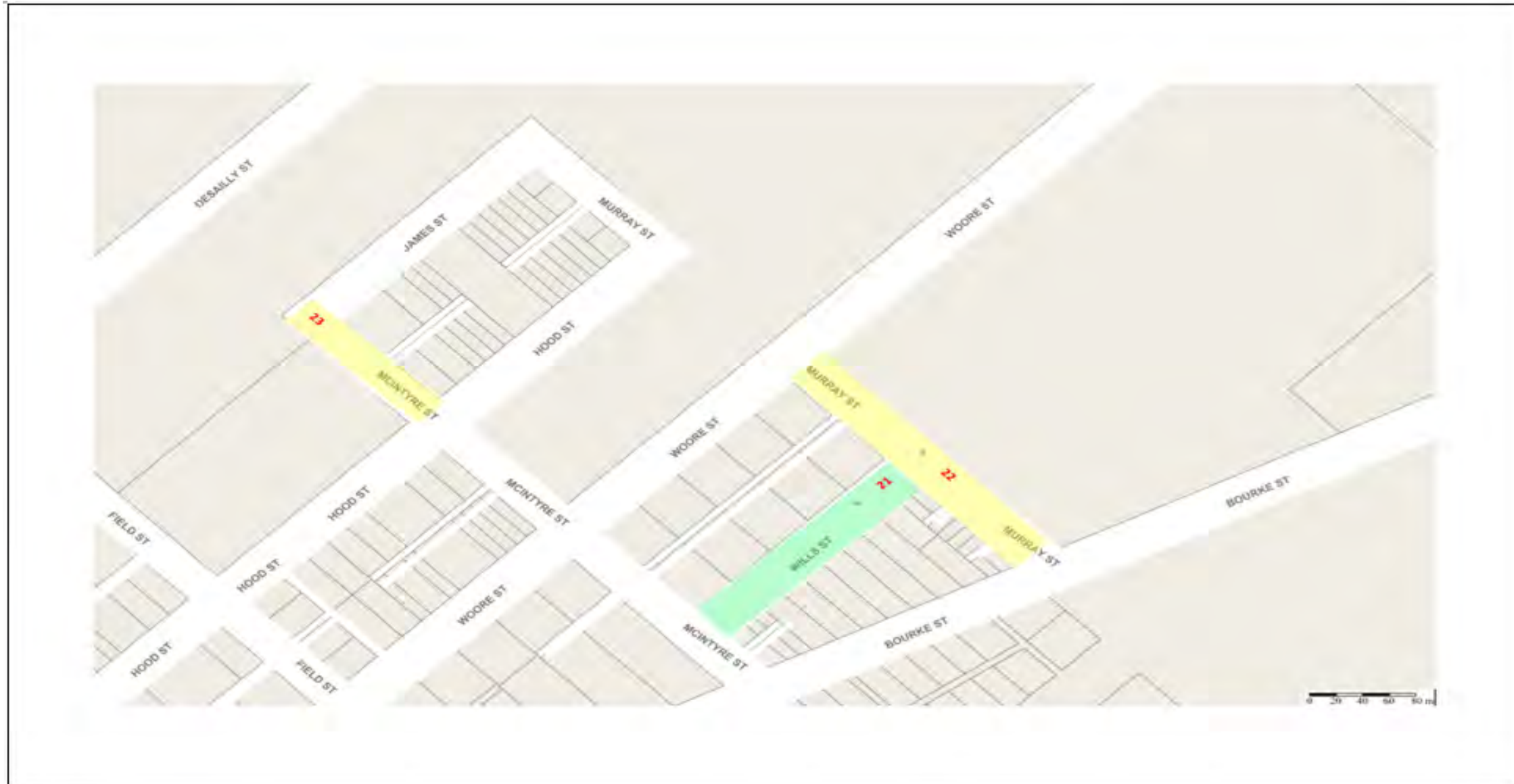
17	Hood Street-Mcrae Street to Walker Street	260m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$85,800.00	100%	Wilcannia	Roads
18	Walker Street- Desailly St to Reid Street	560m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$184,800.00	100%	Wilcannia	Roads
19	Martine Street - Hood Street to James Street	114m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$37,620.00	100%	Wilcannia	Roads
20	Desally Street- Walker St to Martin Street	550m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$181,500.00	100%	Wilcannia	Roads
21	Wills Street- Mcintyre street to Murry Street	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$70,950.00	100%	Wilcannia	Roads
22	Murry Street-Woore Street to Bourke Street	260m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$85,800.00	100%	Wilcannia	Roads
23	Mcintyre Street-James St to Hood Street	150m-Construction of subgrade, base, subbase, and seal to facility the new development	2027-2029	Medium	\$49,500.00	100%	Wilcannia	Roads
24	Stanley Street-Behring Street to Cook Street	255m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$84,150.00	100%	Ivanhoe	Roads
25	Cook Street-Franklin Street to Stanley Street	130m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$42,900.00	100%	Ivanhoe	Roads
26	Franklin Street-Cook Street to Behring Street	240m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$79,200.00	100%	Ivanhoe	Roads
27	Leichardt St-Bourke Street to Wills Street	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$70,950.00	100%	Ivanhoe	Roads
28	Livingstone st--Bourke Street to Wills Street	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$70,950.00	100%	Ivanhoe	Roads
29	Bourke Street- Franklin St to Stanley Street	200m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$66,000.00	100%	Ivanhoe	Roads
30	Franklin St-Wills St to Bourke Street	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$70,950.00	100%	Ivanhoe	Roads
31	Franklin St-Wills Street to Kennedy Street	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$70,950.00	100%	Ivanhoe	Roads
32	Wills Street-Columbus St Street to Stanley street	720m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$237,600.00	100%	Ivanhoe	Roads
33	Stanley Street-Cook Street to Wills Street	665m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$219,450.00	100%	Ivanhoe	Roads
34	Boundary Lane- Morris Street to Fossicker Street	240m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$79,200.00	100%	White Cliffs	Roads

35	Church Street- Turleys Hill Road to Morris Street	315m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$103,950.00	100%	White Cliffs	Roads
36	Morris Street-Church Street to Kayrunnera Road	160m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$52,800.00	100%	White Cliffs	Roads
37	Fossicker Street-between Boundary Lane to Kayrunnera Road	350m-Construction of subgrade, base, subbase, and seal to facility the new development	2024-2026	High	\$49,500.00	100%	White Cliffs	Roads
38	Kayrunnera Road- Whipstick Road to Turleys Hill Road	1450m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$478,500.00	100%	White Cliffs	Roads
39	Topaz lane-Quartz street to End	125m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$41,250.00	100%	White Cliffs	Roads
40	Quartz street- Topaz Lane to Kayrunnera Road	470m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$155,100.00	100%	White Cliffs	Roads
41	Diamond lane-Quartz street to End	125m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$41,250.00	100%	White Cliffs	Roads
42	Stone Street-Quartz street to Turleys Hill Road	140m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$462,200.00	100%	White Cliffs	Roads
43	Keraro Road-Harris Street to Opal Miners Way	215m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$70,950.00	100%	White Cliffs	Roads
44	Harris Street-Whipstick Road to Richardson Street	620m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$204,600.00	100%	White Cliffs	Roads
45	McKenzie Street- Westfield Street to Opal Miners Way	390m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$128,700.00	100%	White Cliffs	Roads
46	Richardson Street-Ethel Street to Westfield Street	665m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$219,450.00	100%	White Cliffs	Roads
47	Westfield Street - Richardson Street to Kayrunnera Road	815m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$268,950.00	100%	White Cliffs	Roads
48	Beth Street-Westfield Street to Opal Miners Way	305m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$100,650.00	100%	White Cliffs	Roads
49	Block Road -Johnstone Street to Whipstick Road	1100m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$363,000.00	100%	White Cliffs	Roads
50	James Street -Walker Street -Cleaston Street	803m-Construction of subgrade, base, subbase, and seal to facility the new development	2030-2032	Low	\$267,300.00	100%	Wilcannia	Roads

The Work Schedule in this Plan is based on “high”, “medium” and “low” priorities, which translate into target implementation periods of 2022-2025, 2026-2029, and 2030-2033 respectively.


21 Appendix 3 Maps for works schedule






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