



# **ATTACHMENTS**

**Ordinary Council Meeting**

**27 September 2023**



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**Greg Tory**

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**From:** Caroline Thomas <caroline.thomas@unimelb.edu.au>  
**Sent:** Thursday, 31 August 2023 3:13 PM  
**To:** Council  
**Subject:** University of Melbourne VOICEfacts video resources

Dear Clr Medcalf and Mr Tory,

My name is Caroline Thomas, a member of the Strategic Communications team at the University of Melbourne.

I'm writing to let you know that the University of Melbourne has published 16 new videos as part of its [VOICEfacts](https://unimelb.edu.au/voicefacts) series ([unimelb.edu.au/voicefacts](https://unimelb.edu.au/voicefacts)), answering commonly asked questions about the upcoming Voice to Parliament referendum on Saturday 14 October.

These short videos offer clear, easy-to-understand, and evidence-based information to help all Australians make an informed decision about this significant matter.

The videos feature Laureate Professor Emeritus Cheryl Saunders AO from the Melbourne Law School, one of the world's leading constitutional law experts.

The VOICEfacts series is housed on the University's [Voice to Parliament website](https://unimelb.edu.au/voice) ([unimelb.edu.au/voice](https://unimelb.edu.au/voice)), a robust source of information about the Voice and a free and accessible resource for the general public.

I warmly invite you to view and share these resources with your Council as you see fit. You can also sign up to our [mailing list](#) if you would like to be notified when new videos, articles and events are published.

If you have any questions about this or related matters, please don't hesitate to contact us.

Thank you for your consideration.

With best wishes,  
Caroline



# Investment Report

01/08/2023 to 31/08/2023



## Portfolio Valuation as at 31/08/2023

Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Capital Value	Face Value	Accrued	Accrued MTD
Westpac	AA-	TD	GENERAL	Quarterly	31/08/2022	05/09/2023	4.1200	1,000,000.00	1,000,000.00	112.88	112.88
AMP Bank	BBB	TD	GENERAL	Annual	08/09/2021	05/09/2023	0.7500	500,000.00	500,000.00	3,678.08	318.49
Westpac	AA-	TD	GENERAL	Quarterly	08/09/2022	12/09/2023	4.0900	1,500,000.00	1,500,000.00	14,286.99	5,210.55
NAB	AA-	TD	GENERAL	Annual	13/09/2022	13/09/2023	4.1000	1,500,000.00	1,500,000.00	59,478.08	5,223.29
Commonwealth Bank	AA-	TD	GENERAL	At Maturity	28/02/2023	28/09/2023	4.7200	1,000,000.00	1,000,000.00	23,923.29	4,008.77
BOQ	BBB+	TD	GENERAL	At Maturity	04/10/2022	04/10/2023	4.5000	1,000,000.00	1,000,000.00	40,931.51	3,821.92
ING Direct	A	TD	GENERAL	Annual	25/05/2022	07/11/2023	3.3300	1,000,000.00	1,000,000.00	9,032.05	2,828.22
AMP Bank	BBB	TD	GENERAL	Annual	23/05/2022	21/11/2023	3.3000	1,000,000.00	1,000,000.00	9,131.51	2,802.74
AMP Bank	BBB	TD	GENERAL	At Maturity	29/11/2022	29/11/2023	4.6000	1,000,000.00	1,000,000.00	34,783.56	3,906.85
Westpac	AA-	TD	GENERAL	Quarterly	30/11/2021	05/12/2023	1.1900	750,000.00	750,000.00	48.90	48.90
BOQ	BBB+	TD	GENERAL	Annual	07/12/2022	07/12/2023	4.2900	1,500,000.00	1,500,000.00	47,248.77	5,465.34
Bank of Sydney	Unrated	TD	GENERAL	Annual	13/12/2022	12/12/2023	4.6000	500,000.00	500,000.00	16,509.59	1,953.42
Warwick Credit Union	Unrated	TD	GENERAL	At Maturity	28/06/2023	20/12/2023	5.7500	2,000,000.00	2,000,000.00	20,479.45	9,767.12
Commonwealth Bank	AA-	TD	GENERAL	At Maturity	18/01/2023	23/01/2024	4.6500	2,000,000.00	2,000,000.00	57,583.56	7,898.63
NAB	AA-	TD	GENERAL	At Maturity	02/03/2023	06/02/2024	4.9600	2,000,000.00	2,000,000.00	49,735.89	8,425.21
Westpac	AA-	TD	GENERAL	Quarterly	09/02/2022	13/02/2024	1.5800	500,000.00	500,000.00	497.81	497.81
Bendigo and Adelaide	BBB+	TD	GENERAL	Quarterly	22/02/2022	27/02/2024	1.6500	500,000.00	500,000.00	226.03	226.03
Westpac	AA-	TD	GENERAL	Quarterly	23/03/2022	26/03/2024	2.3200	1,000,000.00	1,000,000.00	4,449.32	1,970.41



Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Capital Value	Face Value	Accrued	Accrued MTD
BOQ	BBB+	TD	GENERAL	Annual	31/03/2022	27/03/2024	2.6000	1,000,000.00	1,000,000.00	10,969.86	2,208.22
MyState Bank	BBB	TD	GENERAL	At Maturity	09/05/2023	09/04/2024	4.7500	1,000,000.00	1,000,000.00	14,965.75	4,034.25
P&N Bank	BBB	TD	GENERAL	Annual	09/05/2023	07/05/2024	4.9500	1,000,000.00	1,000,000.00	15,595.89	4,204.11
ING Direct	A	TD	GENERAL	At Maturity	24/05/2022	28/05/2024	3.7600	1,000,000.00	1,000,000.00	47,901.37	3,193.42
ING Direct	A	TD	GENERAL	At Maturity	06/06/2023	06/06/2024	5.1000	1,000,000.00	1,000,000.00	12,156.16	4,331.51
ING Direct	A	TD	GENERAL	At Maturity	13/06/2023	13/06/2024	5.4100	500,000.00	500,000.00	5,928.77	2,297.40
ING Direct	A	TD	GENERAL	At Maturity	13/06/2023	13/06/2024	5.4100	750,000.00	750,000.00	8,893.15	3,446.10
Westpac	AA-	TD	GENERAL	Quarterly	18/06/2021	18/06/2024	0.8000	1,500,000.00	1,500,000.00	2,432.88	1,019.18
Warwick Credit Union	Unrated	TD	GENERAL	Annual	28/06/2023	26/06/2024	5.7800	1,000,000.00	1,000,000.00	10,293.15	4,909.04
ING Direct	A	TD	GENERAL	Annual	28/06/2023	27/06/2024	5.6200	2,000,000.00	2,000,000.00	20,016.44	9,546.30
BOQ	BBB+	TD	GENERAL	Annual	28/06/2023	27/06/2024	5.5800	1,000,000.00	1,000,000.00	9,936.99	4,739.18
Westpac	AA-	TD	GENERAL	Quarterly	06/07/2021	09/07/2024	0.8000	1,000,000.00	1,000,000.00	1,249.32	679.45
Commonwealth Bank	AA-	TD	GENERAL	Semi-Annual	20/07/2022	23/07/2024	4.3700	1,000,000.00	1,000,000.00	5,148.22	3,711.51
Heritage and Peoples Choice Limited	BBB+	TD	GENERAL	Annual	25/07/2023	24/07/2024	5.7000	1,000,000.00	1,000,000.00	5,934.25	4,841.10
NAB	AA-	TD	GENERAL	Annual	26/07/2023	30/07/2024	5.5000	600,000.00	600,000.00	3,345.21	2,802.74
AMP Bank	BBB	TD	GENERAL	Annual	08/08/2023	13/08/2024	5.4500	1,000,000.00	1,000,000.00	3,583.56	3,583.56
AMP Bank	BBB	TD	GENERAL	Annual	15/08/2023	20/08/2024	5.3000	1,000,000.00	1,000,000.00	2,468.49	2,468.49
Westpac	AA-	TD	GENERAL	Quarterly	23/08/2022	23/08/2024	4.3800	500,000.00	500,000.00	540.00	540.00
Australian Military Bank	BBB+	TD	GENERAL	Quarterly	29/08/2022	29/08/2024	4.4500	1,000,000.00	1,000,000.00	365.75	365.75
NAB	AA-	TD	GENERAL	At Maturity	31/08/2023	03/09/2024	5.2200	1,000,000.00	1,000,000.00	143.01	143.01





Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Capital Value	Face Value	Accrued	Accrued MTD
Westpac	AA-	TD	GENERAL	Quarterly	30/08/2022	03/09/2024	4.4400	1,000,000.00	1,000,000.00	243.29	243.29
BOQ	BBB+	TD	GENERAL	At Maturity	30/08/2022	03/09/2024	4.4000	1,000,000.00	1,000,000.00	44,241.10	3,736.99
P&N Bank	BBB	TD	GENERAL	Quarterly	08/09/2022	10/09/2024	4.4000	1,500,000.00	1,500,000.00	15,369.86	5,605.48
P&N Bank	BBB	TD	GENERAL	Annual	13/09/2022	13/09/2024	4.4500	500,000.00	500,000.00	21,518.49	1,889.73
AMP Bank	BBB	TD	GENERAL	Annual	20/10/2022	21/10/2024	4.9000	1,000,000.00	1,000,000.00	42,421.92	4,161.64
AMP Bank	BBB	TD	GENERAL	Annual	22/11/2022	19/11/2024	4.7000	750,000.00	750,000.00	27,330.82	2,993.84
AMP Bank	BBB	TD	GENERAL	Annual	29/11/2022	03/12/2024	4.6500	1,000,000.00	1,000,000.00	35,161.64	3,949.32
P&N Bank	BBB	TD	GENERAL	Annual	21/02/2023	25/02/2025	5.0000	1,000,000.00	1,000,000.00	26,301.37	4,246.58
ING Direct	A	TD	GENERAL	Annual	02/03/2023	04/03/2025	5.1000	500,000.00	500,000.00	12,784.93	2,165.75
Police Credit Union SA	Unrated	TD	GENERAL	At Maturity	14/03/2023	18/03/2025	4.9400	1,000,000.00	1,000,000.00	23,143.56	4,195.62
Summerland Credit Union	Unrated	TD	GENERAL	Annual	29/03/2023	01/04/2025	4.8700	1,000,000.00	1,000,000.00	20,814.25	4,136.16
Auswide Bank	BBB	TD	GENERAL	Annual	04/04/2023	08/04/2025	4.9000	900,000.00	900,000.00	18,123.29	3,745.48
AMP Bank	BBB	TD	GENERAL	Annual	09/05/2023	06/05/2025	5.0000	1,000,000.00	1,000,000.00	15,753.42	4,246.58
ING Direct	A	TD	GENERAL	Annual	28/06/2023	26/06/2025	5.5500	1,000,000.00	1,000,000.00	9,883.56	4,713.70
P&N Bank	BBB	TD	GENERAL	Annual	11/07/2023	09/07/2025	5.8000	1,000,000.00	1,000,000.00	8,263.01	4,926.03
BOQ	BBB+	TD	GENERAL	Annual	10/08/2021	12/08/2025	1.0000	1,000,000.00	1,000,000.00	602.74	602.74
P&N Bank	BBB	TD	GENERAL	Annual	18/04/2023	20/04/2027	5.0000	1,000,000.00	1,000,000.00	18,630.14	4,246.58
P&N Bank	BBB	TD	GENERAL	Annual	14/02/2023	15/02/2028	5.2000	500,000.00	500,000.00	14,175.34	2,208.22
NAB	AA-	CASH	GENERAL	Monthly	31/08/2023	31/08/2023	3.7500	4,913,326.34	4,913,326.34	19,059.39	19,059.39
Macquarie Bank	A+	CASH	GENERAL	Monthly	31/08/2023	31/08/2023	3.9000	3,750,138.85	3,750,138.85	12,380.92	12,380.92





Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Capital Value	Face Value	Accrued	Accrued MTD
NAB	AA-	CASH	GENERAL	Monthly	31/08/2023	31/08/2023	3.0500	1,342,678.63	1,342,678.63	5,222.14	5,222.14
<b>TOTALS</b>								<b>66,756,143.82</b>	<b>66,756,143.82</b>	<b>965,430.67</b>	<b>226,227.04</b>



## Counterparty Compliance as at 31/08/2023

### Long Term Investments

Compliant	Bank Group	Term	Rating	Invested	Invested (%)	Limit (%)	Limit (\$)	Available
✓	Commonwealth Bank	Long	AA-	4,000,000.00	5.99	25.00	-	12,689,035.96
✓	NAB	Long	AA-	11,356,004.97	17.01	25.00	-	5,333,030.99
✓	Westpac	Long	AA-	8,750,000.00	13.11	25.00	-	7,939,035.96
✓	Macquarie Bank	Long	A+	3,750,138.85	5.62	20.00	-	9,601,089.91
✓	ING Direct	Long	A	7,750,000.00	11.61	20.00	-	5,601,228.76
✓	BOQ	Long	BBB+	6,500,000.00	9.74	15.00	-	3,513,421.57
✓	Bendigo and Adelaide	Long	BBB+	500,000.00	0.75	15.00	-	9,513,421.57
✓	Heritage Bank	Long	BBB+	1,000,000.00	1.50	15.00	-	9,013,421.57
✓	Australian Military Bank	Long	BBB+	1,000,000.00	1.50	15.00	-	9,013,421.57
✓	AMP Bank	Long	BBB	8,250,000.00	12.36	15.00	-	1,763,421.57
✓	MyState Bank	Long	BBB	1,000,000.00	1.50	15.00	-	9,013,421.57
✓	P&N Bank	Long	BBB	6,500,000.00	9.74	15.00	-	3,513,421.57
✓	Auswide Bank	Long	BBB	900,000.00	1.35	15.00	-	9,113,421.57



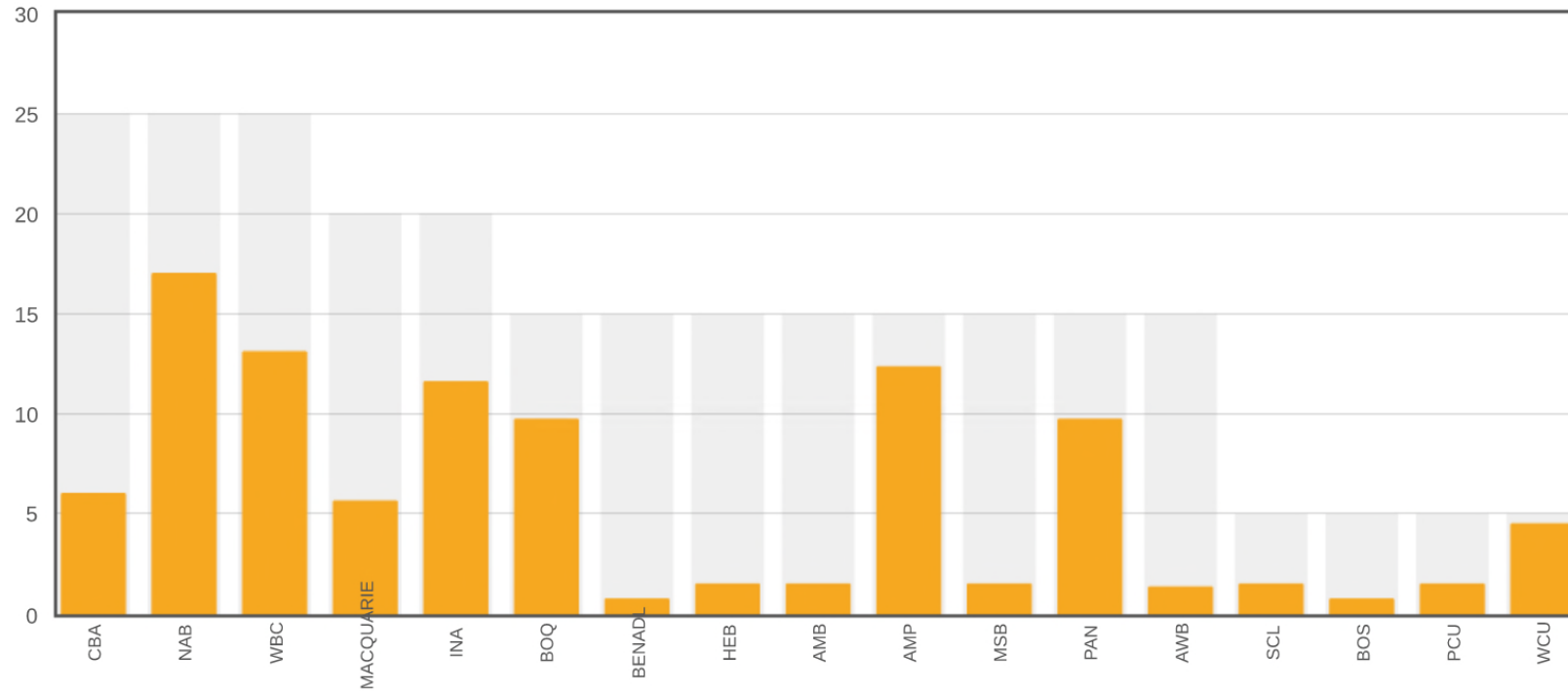


Compliant	Bank Group	Term	Rating	Invested	Invested (%)	Limit (%)	Limit (\$)	Available
✓	Summerland Credit Union	Long	Unrated	1,000,000.00	1.50	5.00	-	2,337,807.19
✓	Bank of Sydney	Long	Unrated	500,000.00	0.75	5.00	-	2,837,807.19
✓	Police Credit Union SA	Long	Unrated	1,000,000.00	1.50	5.00	-	2,337,807.19
✓	Warwick Credit Union	Long	Unrated	3,000,000.00	4.49	5.00	-	337,807.19
<b>TOTALS</b>				<b>66,756,143.82</b>	<b>100.00</b>			





**Counterparty Compliance - Long Term Investments**



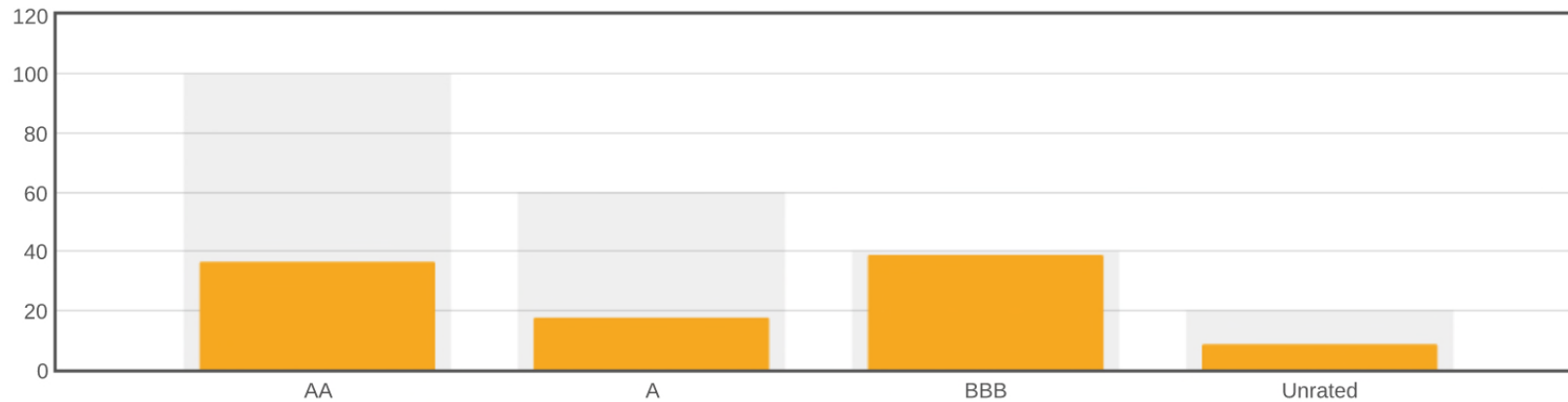


## Credit Quality Compliance as at 31/08/2023

### Long Term Investments

Compliant	Rating	Invested (\$)	Invested (%)	Limit (%)	Available
✓	AA	24,106,004.97	36.11	100.00	42,650,138.85
✓	A	11,500,138.85	17.23	60.00	28,553,547.44
✓	BBB	25,650,000.00	38.42	40.00	1,052,457.53
✓	Unrated	5,500,000.00	8.24	20.00	7,851,228.76
<b>TOTALS</b>		<b>66,756,143.82</b>	<b>100.00</b>		

### Credit Quality Compliance - Long Term Investments

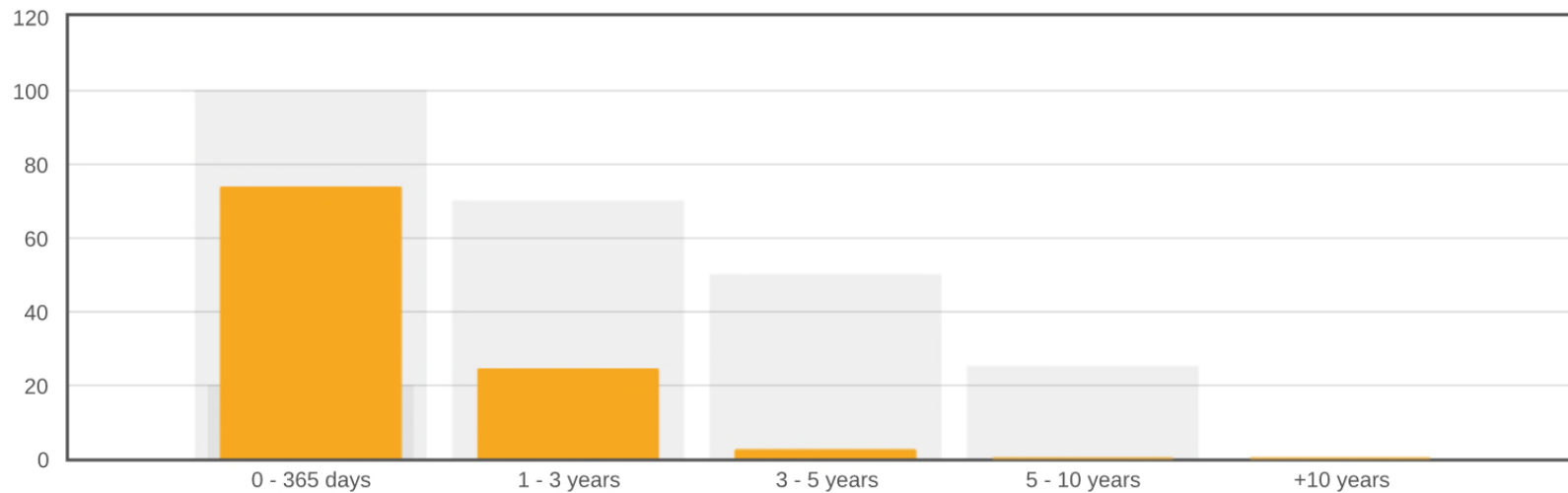




### Maturity Compliance as at 31/08/2023

Compliant	Term	Invested	Invested (%)	Min Limit (%)	Max Limit (%)	Available
✓	0 - 365 days	49,106,143.82	73.56	20.00	100.00	17,650,000.00
✓	1 - 3 years	16,150,000.00	24.19	0.00	70.00	30,579,300.67
✓	3 - 5 years	1,500,000.00	2.25	0.00	50.00	31,878,071.91
✓	5 - 10 years	-	0.00	0.00	25.00	16,689,035.96
✓	+10 years	-	0.00	0.00	0.00	-
<b>TOTALS</b>		<b>66,756,143.82</b>	<b>100.00</b>			

### Maturity Compliance





## Trades in Period

From: 01/08/2023 To: 31/08/2023

### New Trades

Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Value	Ref
AMP Bank	BBB	TD	GENERAL	Annual	08/08/2023	13/08/2024	5.4500	1,000,000.00	
AMP Bank	BBB	TD	GENERAL	Annual	15/08/2023	20/08/2024	5.3000	1,000,000.00	
NAB	AA-	TD	GENERAL	At Maturity	31/08/2023	03/09/2024	5.2200	1,000,000.00	
<b>TOTALS</b>								<b>3,000,000.00</b>	



**Sell Trades**

Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Sell	Yield/Margin	Face Value	Gross Value	Capital Value	Ref
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No entries for this item



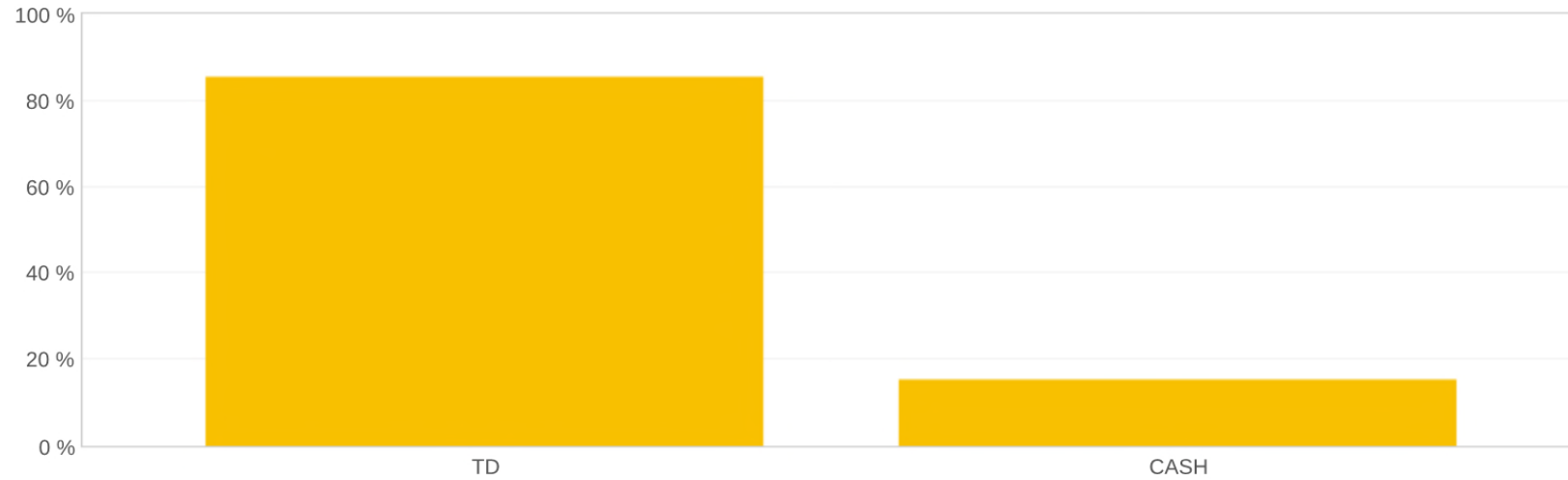
**Matured Trades**

Issuer	Rating	Type	Alloc	Interest	Purchase	Maturity	Rate	Value	Ref
AMP Bank	BBB	TD	GENERAL	At Maturity	09/08/2022	08/08/2023	4.1500	1,000,000.00	
AMP Bank	BBB	TD	GENERAL	Annual	09/08/2022	15/08/2023	4.1500	1,000,000.00	
Westpac	AA-	TD	GENERAL	Quarterly	31/08/2022	31/08/2023	4.1200	1,000,000.00	
<b>TOTALS</b>								<b>3,000,000.00</b>	



**Asset Class** as at 31/08/2023

Code	Number of Trades	Invested	Invested (%)
TD	56	56,750,000.00	85.01
CASH	3	10,006,143.82	14.99
<b>TOTALS</b>	<b>59</b>	<b>66,756,143.82</b>	<b>100.0</b>





# Summary for Lachlan Shire Council 2022

To accompany the Arts OutWest 2022 Annual Report

## Arts OutWest

Arts OutWest is the regional arts and cultural development organisation for the Central West of New South Wales, covering the council areas of Bathurst Region, Blayney, Cabonne, Cowra, Forbes, Lachlan, Lithgow, Mid-Western Region, Oberon, Orange, Parkes and Weddin.

Established in 1974 as the first of the now 15 NSW Regional Arts Development Organisations funded to deliver services in regional NSW.

We receive operational funding from our 12 contributing local governments. the NSW Government through Create NSW and the Australian Government through IVAIS.



### Mission:

To promote, facilitate, educate and advocate for arts and cultural development for the communities of the NSW Central West.

### Goals:

from our 2021-24 Strategic Plan  
 Leadership  
 Facilitation  
 Advocacy  
 Promotion  
 Education  
 Management

**12** Council areas

**78,000**km<sup>2</sup>

**207,000** population

**2022**

**9** permanent staff **(4.6 FTE)**

**200** artists and facilitators employed

**30,000** participants and audience  
 in Arts OutWest activities

**50,000** digital audience



### Watch online:

Our 2022 year in review video (6 minutes)

<https://artsoutwest.org.au/annual-review-2022/>



This council page accompanies the Arts OutWest 2022 Annual Report

<https://artsoutwest.org.au/wp-content/uploads/2023/06/AOW-Annual-Report-2022-with-links.pdf>



For a copy of our full audited 2022 financial statements

email us at [artsoutwest@csu.edu.au](mailto:artsoutwest@csu.edu.au)



# Summary

Arts OutWest working with your communities in 2022 (calendar year)

**LACHLAN SHIRE LGA POPULATION: 6,094** (source: ABS 2020 ERP estimate)

Lachlan Shire Council contribution to the regional arts program:  
On a per capita basis @ .694c per person **\$4230.94 + GST**

Estimated value of Arts OutWest services to communities in Lachlan Shire Council area 2022:

**ARTS MEDIA PROGRAM** **\$900**  
2 events promoted @ \$75 per event.

**SPECIFIC PROJECTS** **\$21330**  
Country Arts Support Program, Culture Maps, While the World Waits exhibition, Virtual Art Snacks aged care program in xx MPS, Live and Kicking live music program, AOW Media Associates, Online networks.

**WORKSHOPS** **\$500**  
Online funding workshop & ARAA workshops

**CORE SERVICES** **\$5814**  
Includes time spent giving advice and support in Lachlan and time spent on regional advocacy.

**TOTAL ESTIMATED VALUE: \$28544**

**This conservative estimate of services represents a 675% return on the council’s contribution to Arts OutWest.**

## Representaton

From the Lachlan Shire LGA:  
**ADVISORY COMMITTEE CHAIR (& rep to BOARD)**  
Heather Blackley Lachlan Shire Council representative



## Return on investment to AOW in 2022

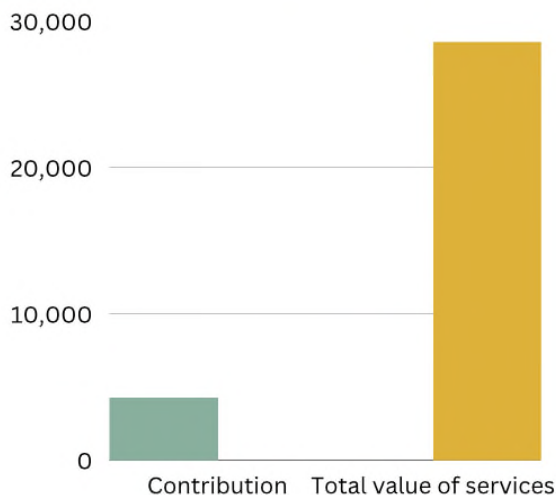


Image: Arts OutWest’s Christine McMillan installing the exhibition at the Wiradjuri Study Centre for Condo Skyfest.

In the Lachlan LGA

### Specific Projects

In our 2021-24 Strategic Plan we have four key focus areas:

#### ARTS AND HEALTH

Lake Cargelligo Hospital - Not Another Brick  
Condobolin Hospital Art Exhibition program

#### MUSIC INDUSTRY SUPPORT

Support for music industry professionals with employment of a Music Industry Support Officer (2021-2022)

Live music program Live and Kicking presenting live original music at venues.

#### Assisted Lachlan Shire Council with Live & Local program management

#### ABORIGINAL ARTS

Exhibiting and selling of work by Aboriginal artists through National Parks and Wildlife Service’s Kew-Y-Ahn Gallery at Hartley, including 4 Lachlan-based artists.

Assisting WCC hanging and sales within gallery for Skyfest

#### CULTURAL TOURISM

Culture Maps.

Arts OutWest’s interactive map showing all the cultural tourism assets of the region continued.

[www.centralnsw.com](http://www.centralnsw.com)

#### Culture Maps:

Locations pinned on maps at [www.centralnsw.com](http://www.centralnsw.com)

552 total across the region

20 in Lachlan Council LGA including:

9 public art,

7 museums and heritage,

4 shop for handmade,

2 Aboriginal experiences

Core services, support, promotions, partnerships, advocacy



Focus areas and facilitation of projects

### Support

#### KEY RELATIONSHIPS

Organisations that we worked with or assisted in 2022:

- Lachlan Arts Council
- Wiradjuri Condobolin Corporation - Skyfest
- Murrin Bridge Local Aboriginal Land Council

#### Letters of support:

Arts OutWest wrote 2 letters of support for people in Lachlan Council area.

#### Paid artists:

2 artists from the Lachlan LGA were paid for professional practice as part of Arts OutWest projects.

#### SMALL GRANTS

#### NSW Government's Country Arts Support Program (CASP)

- Lachlan Arts Council Glazed & fired Up \$2500

Image: Gracey Denham-Jones performs for Condo Live & Local, curated by Arts OutWest's Patrick Coomey.



**Support**

**SUPPORT**

- Attended events such as gallery openings, performances, consultations sessions, judged art competitions, met with individuals and organisations, provided advice by phone and email.
- Promoted events, assisted people to promote their events

**Promotions**

see full stats on page 14 of the Annual Report.  
Specific to Lachlan Shire LGA:

- 15 events promoted via online What's On
- 5 individual events mentioned in radio spots
- Regular spot on ABC Central West
- Regular spot on Orange Community Broadcasters
- Regular spot on 2MMM

**AOW Media Associates Program.**

This program has established photographers across the AOW region who are available to document the work of Arts OutWest and other arts activity in the region. Arts OutWest provides.



*Image: Arts OutWest's Steven Cavanagh and Christine McMillan installing a local art exhibition at Condobolin Health Service.*

**Representation and Advocacy**

Arts OutWest worked regionally or advocated for the region in 2022 including:

- Attended Regional Arts meetings in Sydney and online with other RADOs, Regional Arts NSW and Create NSW
- Attended meetings with Western NSW Local Health District
- Member of the Arts and Health Network leadership team for NSW/ACT
- Attended meetings with the Central West JO's Tourism Managers group
- Attended consultation sessions with CSU; Executive Director a member of CSU's Macquarie Consultative Committee
- Delivered an ongoing cross-region project in aged care within the NSW Health System to investigate
- Provided advocacy through representing the needs of our area at meetings in Sydney to government and other key organisations, met directly with politicians and government workers (Create NSW, Office of the Arts within Australian Government) locally and in Sydney submitted to National Arts Policy, surveys and reviews, contributed to research making the case for regional arts, liaised with Regional Arts NSW and the RADO network in NSW
- Provided increased commentary in the media about the impacts floods.
- Contributed to the Regional Futures (RADO network)

More information and links about our projects, people and organisation are available on our website:  
[www.artsoutwest.org.au](http://www.artsoutwest.org.au) | [artsoutwest@csu.edu.au](mailto:artsoutwest@csu.edu.au) | 02 6338 4657 | @artsoutwest on Facebook, Instagram and Twitter  
 PO Box 8272 CSU LPO BATHURST NSW 2795

Arts OutWest acknowledges the traditional custodians of the county on which we work, the Wiradjuri/Wiradyuri people and recognise their continuing connection to land, waters and culture. We pay our respects to their elders past, present and emerging.

**bathurst | blayney | cabonne | cowra | forbes | lachlan  
 lithgow | mid-western | oberon | orange | parkes | weddin**



**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

LACHLAN SHIRE COUNCIL REPORT TO COUNCIL MEETING TO BE HELD 27 SEPTEMBER 2023				
<b>AUTHOR: GENERAL MANAGER</b>				
	Dept.	Resolution	Action Taken to Date	Expected Completion
August 2023	GM	<p><b>2023/196 14.1 CORRESPONDENCE</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Correspondence Report No. R23/223 be received and noted.</li> <li>2. Council arrange a meeting with the Murrin Bridge Preschool staff to confirm how Council can provide support to Murrin Bridge Preschool.</li> <li>3. Council advocate to Roy Butler MP and Mark Coulton MP on behalf of the Preschool.</li> </ol> <p style="text-align: right;">Phillips/Harris</p>	<p>Contact made with Murrin Bridge Preschool staff and a meeting invitation was offered and decline. Discussion regarding funding options undertaken. Pre-school staff acknowledged there are other State and Federal Government funding opportunities that they haven't yet pursued. Offer of advocacy to local members of parliament and provision of Letters of Support suggested. Pre-school staff will request this support when and if required. They will also consider possibility of borrowing the funds required after</p>	Complete.



**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

			discussion with their finance advisor. Complete	
August 2023	GM	<b>2023/184 9.1.2 ATTRACTION AND RETENTION POLICY</b>  <b>RESOLVED THAT:</b> 1. The General Manager’s Report No. R23/247 be received and noted. 2. The Draft Attraction and Retention policy be adopted.  Harris/Phillips	Staff advise of policy adoption. Complete.	Complete.
August 2023	GM	<b>2023/181 5.2 MAYORAL MINUTE - NAB BRANCH CLOSURE LAKE CARGELLIGO</b>  <b>RESOLVED THAT:</b> 1. Mayoral Minute R23/251 be received and noted. 2. Council send a letter to the General Manager/CEO of the NAB expressing our disappointment and concern at the closure of the Lake Cargelligo NAB bank branch and other branches in rural and regional communities. 3. Council investigate possible alternative banking services for Lachlan Shire Council and report back to Council within three (3) month’s time.  Harris/Blewitt	Complete.  To commence following completion of 2022/23 financial statements.	December 2023.
June 2023	GM	<b>2023/144 11.1 NOTICE OF MOTION - BY-ELECTIONS AND SUGGESTED CHANGES TO BE MADE</b>  <b>RESOLVED THAT:</b> 1. That Notice of Motion Report No. R23/181 be received and noted. 2. Council make the following representations to the Minister for Local Government requesting that:	Letter sent to LG Minister. Reply	COMPLETE.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>2.1 Voting in a by-election not be compulsory, and                  2.2 The Local Government Act be amended to remove the requirement for nominations for candidates to be called during the months of December and January.</p> <p>3. The Executive Leadership Team develop a policy regarding pre-poll and postal voting for By- elections, for the consideration of Council.</p> <p>4. Council write to the Minister of Local Government outlining the issues encountered at the Lachlan Shire Council D-ward by – election requesting that suggested changes be implemented state wide.</p> <p style="text-align: right;">Brady/Phillips</p>	<p>received and included in Correspondence Report to the September 2023 Council meeting. The OLG and NSWEC are reviewing pre-poll voting with the intention of specifying the pre-poll period for local government elections.                  COMPLETE.</p>	
June 2023	GM	<p><b>2023/156 17.6 PROPOSED LEASE - 5 MELROSE STREET CONDOBOLIN</b></p> <p><b>RESOLVED THAT:</b></p> <p>1. The General Manager’s Report No. R23/183 be received and noted.</p> <p>2. The General Manager be authorised to sign leases with the Royal Flying Doctors Service for their use and occupation of the following properties as detailed in Option 1 of this report;                  (a) 5 Melrose Street Condobolin (new Medical Centre)                  (b) Unit 2/42 McGregor Street Condobolin                    (c) 38 McGregor Street Condobolin</p> <p style="text-align: right;">Harris/Phillips</p>	<p>Rental information provided to RFDS. Awaiting confirmation from RFDS that they wish to lease the properties. RFDS Board meeting for final determination scheduled for late August 2023. RFDS Board meeting held on 30 August 2023. Approval given to establish a medical practice in Condobolin. Draft lease documents prepared and provided to RFDS.</p>	November 2023.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

			RFDS working toward opening the new practice in early October 2023.	
March 2023	GM	<p><b>2023/58 17.6 50 LACHLAN STREET CONDOBOLIN - OFFER TO PURCHASE</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The General Manager’s Report No. R23/63 be received and noted.</li> <li>2. The General Manager be authorised to negotiate the sale of 50 Lachlan Street Condobolin (lots 1//DP319876: B//DP408388; Y//DP448903; 3/4/5//10//DP758271; and 6//DP81908) at the price recommended in the independent market appraisal attached to the report.</li> <li>3. Council’s legal representative be engaged to prepare a contract of sale.</li> <li>4. The sale contract include appropriate conditions regarding timeframes for the lodgment of a development application and commencement of construction etc., as contemplated in the offer to purchase, in addition to conditions outlined in the report.</li> <li>5. Proceeds from the sale of the property be proportionally refunded to the Plant and Gravel Pit Rehabilitation Reserves.</li> <li>6. The Mayor and General Manager be authorised to sign the contract of sale documents and affix the Council seal.</li> <li>7. A further report on negotiations be reported to Council.</li> </ol> <p style="text-align: right;">Phillips/Harris</p>	<p>Negotiations have progressed favourably and Councils legal representative is preparing a contract of sale.</p> <p>A meeting with the purchaser is planned for late May to continue negotiation discussions.</p> <p>Meeting held with prospective purchaser. Agreement reached on conditions of sale and option agreements. Purchaser is preparing concept plans to inform subdivision needs. Site meeting with purchaser and architect. Preliminary plans received mid-August.</p> <p>Proponent finalising subdivision layout plan.</p>	November 2023.
October 2022	GM	<p><b>2022/276 5.3 MAYORAL MINUTE – COUNTRY WOMAN’S ASSOCIATION</b></p> <p><b>RESOLVED THAT:</b></p>	<p>Myamley branch secretary approved design. Awaiting plaque from supplier.</p>	November 2023.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<ol style="list-style-type: none"> <li>1. Mayoral Minute Report No. R22/354 be received and noted.</li> <li>2. That Council place a plaque recognising the 100 years of the Condobolin and District CWA organisation in front of the Lachlan Shire Council Chambers.</li> <li>3. That the cost of installing the plaque, estimated to be \$1,000, be charge to Council’s special events donations budget which has a balance of \$22,355.</li> </ol> <p style="text-align: right;">Phillips/Harris</p>		
August 2023	ETED	<p><b>2023/201 17.3 TENDER 2022/8 - MANAGEMENT CONTRACT FOR LAKEVIEW CARAVAN PARK - REVISED SUBMISSIONS</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Environment, Tourism and Economic Development Report No. R23/233 be received and noted.</li> <li>2. Council resolve to proceed with the offer from Parks Management Group, as per Option 1 within this report.</li> </ol> <p style="text-align: right;"><b>Harris/Mortimer</b></p>	The contract has been signed and Parks Management Group have taken over the management of the park. COMPLETE.	COMPLETE.



**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>July 2023</p>	<p>ETED</p>	<p><b>2023/175 17.5 WILLOW BEND SPORTS CENTRE IMPROVEMENTS</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Environment, Tourism and Economic Development Report No. R23/195 be received and noted.</li> <li>2. That Council proceed with Option 3 as outlined in this report.</li> </ol> <p style="text-align: right;">Harris/Mortimer</p>	<p>A variation request will be lodged for the LRCI grant as per Council’s resolution. Purchase Orders have been placed for the cubicle works and flooring.</p>	<p>November 2023.</p>
<p>July 2023</p>	<p>ETED</p>	<p><b>2023/177 17.7.1 MCINNES STREET LAKE CARGELLIGO MASTER PLAN</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R23/211 be received and noted.</li> <li>2. A planning proposal be prepared and lodged with Department of Planning and Environment to re-zone the site RU5 Village under Lachlan Local Environmental Plan 2013.</li> <li>3. Detailed contamination and geotechnical soil investigations be undertaken by the preferred consultant.</li> <li>4. A further \$100,000 from the Housing and Development reserve be approved to continue investigations into 1 McInnes Street to determine the development potential of the site and prepare the preliminary design for the site.</li> </ol>	<p>The contamination and geotechnical investigations have been undertaken – awaiting the final reports. A planning proposal is currently being prepared and is expected to be lodged with the Department of Planning and Environment by the end of September.</p>	<p>Ongoing.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>5. A further report be presented to Council in the final quarter of 2023 with an update on the budget, the findings of the investigations and the progression of the planning proposal.</p> <p style="text-align: right;">Carter/Phillips</p>		
July 2023	ETED	<p><b>2023/174 17.4 PROPERTY VALUATION</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R23/190 be received and noted.</li> <li>2. The General Manager be authorised to commence negotiations with the landowner with a view to purchasing of the property in accordance with option 1 of the report.</li> <li>3. A further report be provided advising Council on the outcome of the negotiations.</li> </ol> <p style="text-align: right;">Harris/Bartholomew</p>	The General Manager has commenced negotiations with the property owner.	December 2023.

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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

June 2023	ETED	<p><b>2023/141 9.3.1 LACHLAN DEVELOPMENT CONTROL PLAN 2018 - DRAFT BUSHFIRE PROVISIONS</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R23/161 be received and noted.</li> <li>2. Council endorse the public exhibition of Draft Lachlan Development Control Plan (DCP) 2018 for a minimum period of 28 days.</li> <li>3. A further report be presented to Council, following the completion of the public exhibition period, detailing any submissions received during the public exhibition period.</li> </ol> <p style="text-align: right;">Harris/Phillips</p>	<p>The Draft DCP was on exhibition (until 11 September). A report is included in the business paper.</p>	<p>September 2023.</p>
May 2023	ETED	<p><b>2023/116 11.2 NOTICE OF MOTION - MEMORIAL TO DAVID DOYLE AND NEIL DUNNE</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. Notice of Motion Report No. R23/115 be received and noted.</li> <li>2. Council investigate and liaise with the families of the late David Doyle &amp; Neil Dunne of D&amp;D Technologies in honoring them for the life saving device they developed which has saved countless children’s lives world-wide.</li> <li>3. Council communicate with the Doyle and Dunne families and D&amp;D Technologies to see what type of memorial they would prefer and determine if they will finance the memorial and support Council with this proposed project.</li> </ol> <p style="text-align: right;">Brady/Carter</p>	<p>Investigation/research is currently in progress.</p>	<p>October 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>May 2023</p>	<p>ETED</p>	<p><b>2023/127 17.6 CONSIDERATIONS IN THE FUTURE DELIVERY OF WASTE SERVICES FOR BURCHER RESIDENTS.</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Environment Tourism and Economic Development Report No. R23/135 be received and noted.</li> <li>2. Stakeholder consultation be undertaken regarding the future delivery of waste services in Burcher in accordance with a stakeholder consultation plan.</li> <li>3. A further report be provided to Council, outlining stakeholder feedback and to seek a final decision from Council on the delivery of waste services in Burcher.</li> </ol> <p style="text-align: right;">Phillips/Bartholomew</p>	<p>Stakeholder consultation has been completed. Information collected during the consultation period is now being collated and a further report is expected to be presented to the Council meeting in October, seeking a decision from Council on the delivery of waste services in Burcher.</p>	<p>October 2023.</p>
<p>April 2023</p>	<p>ETED</p>	<p><b>2023/91 9.3.2 GOANNA MANOR - LIONEL HUNT PARK, 125 BATHURST ST, CONDOBOLIN</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R23/78 be received and noted.</li> <li>2. Council direct that staff investigate possible options for subdividing and transferring ownership of the building to a third party and lodge an expression of interest for the site.</li> <li>3. A further report outlining the options for transfer of ownership to third party be presented to Council for consideration.</li> <li>4. Due to the current condition of the building it remain vacant until repairs are completed or the building is sold or gifted to the third party.</li> </ol> <p style="text-align: right;">Harris/Blewitt</p>	<p>A report will be included in next month's business paper in relation to this matter.</p>	<p>October 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>October 2022</p>	<p>ETED</p>	<p><b>2022/295 17.1 OPERATION OF CAFÉ IN THE NEW LACHLAN VISITOR INFORMATION CENTRE</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R22/261 be received and noted.</li> <li>2. Council invite expressions of interest from local café proprietors to lease the café within the new Visitor Information Centre</li> <li>3. If no expressions of interest are received, further expressions of interest be invited from other interested parties</li> <li>4. A further report be presented to Council outlining the expressions of interest received and recommending a preferred lessee of the café in the new Lachlan Visitor Information Centre.</li> </ol> <p style="text-align: right;">Harris/Bendall</p>	<p>Expression of Interest brief was hand delivered to all hospitality/food operators in Condobolin, Lake Cargelligo, Tullibigeal, Fifield, Albert and Tottenham. That EOI process closed 25 August 2023. No EOIs were received. A wider EOI process is currently being undertaken which closes on 28 September 2023.</p>	<p>October 2023.</p>
<p>September 2022</p>	<p>ETED</p>	<p><b>2022/271 17.5 CONDOBOLIN WORKS DEPOT UPDATE</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Environment, Tourism and Economic Development Report No. R22/318 be received and noted.</li> <li>2. A further report be submitted to Council following receipt of further advice on the resolution of the Works Depot Contract matters.</li> </ol> <p style="text-align: right;">Harris/Mortimer</p>	<p>The arbitration process has concluded. A report will be submitted once further advice has been received.</p>	<p>October 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>August 2022</p>	<p>ETED</p>	<p><b>2022/252 9.3.1 ACTIONS FROM THE INDUSTRIAL AND RURAL LANDS STRATEGY - LODGEMENT OF PLANNING PROPOSALS FOR IDENTIFIED SITES</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Environment, Tourism and Economic Development Report No. R22/274 be received and noted.</li> <li>2. Council endorse the investigations in accordance with the Actions (C1) of Council’s Industrial and Rural Lands Strategy.</li> <li>3. A further report be tabled once the investigations are complete and individual planning proposals are prepared.</li> </ol> <p style="text-align: right;">Brady/Bendall</p>	<p>Investigations have commenced. A report will be tabled once the investigations are complete and individual planning proposals have been prepared.</p>	<p>October 2023.</p>
<p>July 2022</p>	<p>ETED</p>	<p><b>2022/222 NSW FLOOD PLANNING PACKAGE</b></p> <p><b>RESOLVED THAT:</b></p> <p>Council resolve to amend Lachlan DCP 2018 to include flood planning controls and mapping and that a further report be presented outlining the proposed changes before the draft DCP is placed on public exhibition.</p> <p style="text-align: right;">Harris/Bendall</p>	<p>The Draft DCP is being prepared.</p>	<p>November 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

MAY 21	ETED	<p><b>92/2021 HONOUR ROLL/ACKNOWLEDGEMENT BOARD</b></p> <p><b>RESOLVED THAT:</b></p> <p>That an Acknowledgement Board project be considered, along with other meritorious projects, for a funding application under the Stronger Country Communities Fund – Round 4.</p> <p>Subject to Council approval, and a successful grant application for the Acknowledgement Board project, expressions of interest be invited from community members to assist with the determination of appropriate criteria for a person’s name to be considered for inclusion on the board. The advisory group is also to make recommendations to Council on the initial list of people’s names for inclusion on the board.</p> <p>A further report be presented to Council following determination of the project funding application.</p> <p style="text-align: right;">Harris/Brady</p>	<p>The project was not supported by Council for funding under the Stronger Country Communities Fund – Round 4. Other funding opportunities will now need to be identified.</p>	<p>Ongoing.</p>
FEB 20	ETED	<p><b>353/2019 COMPULSORY ACQUISITION OF CROWN LAND FOR THE EXPANSION OF THE WASTE FACILITY AND THE CREATION OF A NEW ACCESS ROAD AT LAKE CARGELLIGO.</b></p> <p><b>RESOLVED THAT:</b></p> <p>Council proceed with the compulsory acquisition of the land known as Lot: 7308 and DP: 1151003 and Lot: 79 DP: 752333 for the purpose of Lake Cargelligo Waste Facility Landfill Expansion in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991.</p> <p>Council make an application to the Minister and the Governor for approval to acquire Lot: 7308 DP: 1151003 and Lot: 79 DP: 752333 by compulsory process under section [186(1) of the Local Government Act.</p> <p>That the land is to be classified as operational land.</p> <p>Council proceed with the compulsory acquisition of the land described as Lot: 7006 DP: 1029763, Lot: 7005 DP: 1029763, Lot: 7009 DP: 1057453</p>	<p>The acquisition process is now complete and compensation has been paid under the Land Acquisition (Just Terms Compensation) Act 1991. This compensation was paid in accordance with Council’s adopted 23.24 FY budget.</p> <p>COMPLETE.</p>	<p>COMPLETE.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>and Lot: 7308 DP: 1151003 for the purpose of road access in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991.</p> <p>Council make an application to the Minister and the Governor for approval to acquire Lot: 7006 DP: 1029763, Lot: 7005 DP: 1029763, Lot: 7009 DP: 1057453 and Lot: 7308 DP: 1151003 by compulsory process under section 177(1) of the Roads Act.</p> <p>The General Manager be delegated authority to sign the application and affix Council’s Seal.</p> <p style="text-align: right;">Brady/Hall</p>		
FEB 18	ETED	<p><b>28/18 LAKE CARGELLIGO WASTE FACILITY – LAND ACQUISITION</b></p> <p><b>RESOLVED THAT:</b>                  Approve the proposal to acquire 72,700 square metres of crown land comprising part lot 7308 DP 1151003, lot 7009 DP 1057453 and lots 7005 and 7006 DP: 1029763.</p> <p>Authorise the General Manager to lodge a Compulsory Acquisition Consent to Acquire Crown Land Application to the Department of Industry – Lands.</p> <p>The DIS provide an estimated cost of the access road to the March Ordinary Council meeting.</p> <p style="text-align: right;">Phillips/Hall</p>	<p>Now that the acquisition process is complete an estimated cost will be determined for the access road.</p>	<p>November 2023.</p>
DEC 2017	ETED	<p><b>326/17 HERITAGE COMMITTEE MEETING 22 NOVEMBER 2017</b></p> <p><b>RESOLVED THAT:</b>                  Adopt the recommendations made by the Heritage Advisory Committee as follows;</p> <p>a) That Council implement a Conservation Management Plan for small rural cemeteries within the Shire.</p>	<p>Melrose Homestead – funds acquitted.                  Cemetery funds acquitted. Ervin – works not complete and funds now no longer available. The Heritage Advisor has</p>	<p>December 2023.</p>



**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>b) That Council award \$6,000 to Meredith Ervin for works to the NAB and residence in Lake Cargelligo; \$6,000 to Katrina &amp; Jim Thomas for restoration works at Melrose Homestead, and \$2,000 to the Tottenham &amp; Albert Cemetery Committee for headstone restoration.</p> <p style="text-align: right;">Rees/ Frankel</p>	<p>provided a quote for the preparation of the CCMP for \$9,900. The Heritage Advisor was initially to prepare the plan for Condobolin in December 2018. However, the heritage advisor was focused on the completion of the Beech Periscope in Memorial Park and ensuring that Council submitted applications for a number of grants which were available in the heritage space, including the grant for the Aboriginal Heritage Study. The Heritage Advisor visited Tottenham, Albert and Fifield cemeteries in May 2020. Draft Plans for Albert, Tottenham, Tullibigeal and Fifield have been provided by the Heritage Advisor and are being reviewed by Council Officers.</p>	
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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>August 2023</p>	<p>C&amp;CS</p>	<p><b>200/2023 17.2 REQUEST FOR WATER ACCOUNT ADJUSTMENT – 1041624</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Corporate and Community Services Report R23/216 be received and noted.</li> <li>2. Council approve a reduction of the water account for Assessment No. 1041624, for period 2 of the 2023 FY, amounting to \$2,678.36 as calculated under Council’s adopted Undetected Water Leak and Faulty Water Meter Policy.</li> <li>3. The ratepayer be advised this is the first and only application allowable under the Undetected Water Leak and Faulty Water Meter Policy.</li> </ol> <p style="text-align: right;">Harris/Brady</p>	<p>The credit on the water account has been processed. A letter to be sent to the Ratepayer advising that Council has approved an adjustment of \$2,678.36 and to advise the Ratepayer that this is the first and only application allowable under the Undetected Water Leak and Faulty Meter Policy.</p>	<p>October 2023.</p>
<p>August 2023</p>	<p>C&amp;CS</p>	<p><b>2023/199 17.1 LEASE - 6 TOWNSEND ST LAKE CARGELLIGO</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Corporate &amp; Community Services Report No. R23/206 be received and noted.</li> <li>2. The current tenant be offered a periodic residential lease for 6 Townsend Street, Lake Cargelligo.</li> <li>3. The rent for the property be set at \$300 per week, with 60 days’ notice to be provided as required under residential tenancy legislation.</li> <li>4. The tenant will continue to be responsible for all grounds maintenance.</li> <li>5. The property to be made water efficient.</li> <li>6. The tenant will be responsible for outgoing costs for electricity and water consumption.</li> </ol>	<p>Action deferred to October, upon the return from leave of the Director of Corporate and Community Services.</p>	<p>October 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>7. A further report be presented to Council should the tenant decline to sign a new lease for 6 Townsend Street.</p> <p style="text-align: right;"><b>Harris/Rees</b></p>		
August 2023	C&CS	<p><b>2023/187 9.2.2 UPDATES TO BUDGET 2023-2024: REVOTES AND ADDITIONAL GRANT FUNDED PROJECTS</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Corporate &amp; Community Services Report No. R23/240 be received and noted.</li> <li>2. The transfers from Reserves as noted in the “Revotes” be adopted, as presented.</li> <li>3. The 2023-2024 Amended Budget be adopted to include revotes, carry forwards and additional grant funded projects not included in the original Annual 2023-2024 Budget.</li> </ol> <p style="text-align: right;">Harris/Phillips</p>	Completed.	Completed.
August 2023	C&CS	<p><b>2023/186 9.2.1 COMMUNITY DONATION AND EVENT SUPPORT PROGRAM - REPORT TO COUNCIL</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director of Corporate and Community Services Report No. R23/209 be received and noted.</li> <li>2. Council approve a concession of \$337.50 on SRA Hall hire for the Central West Farming System’s Rural and Regional Women and Youth Conference. This concession is to be funded from the Elected Members budget. The concession is conditional on the event proceeding.</li> <li>3. Council approve the in kind support request, estimated to be worth \$3000.00, for the Yellow Mountain event. This contribution is to be funded from the in kind Contributions budget.</li> </ol>	<p>An email was sent to Central West Farming Systems on the 8/9/23, Record Number – D23/14458 advising that Council has approved a concession of \$337.50 for the hire of the SRA Hall.</p> <p>An email was sent to James Patton on the 8/9/23, Record Number – D23/14452 advising</p>	Completed.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>4. Council approve the in kind support request, estimated to be worth \$15,250.00, for the Condobolin Show. This contribution is to be funded from the In Kind Contributions budget. This is conditional on the event proceeding.</p> <p>5. Council approve the in kind support request, estimated to be worth \$5,980.00, for the Lake Cargelligo Show. This contribution is to be funded from the In Kind Contributions budget. This is conditional on the event proceeding.</p> <p>6. Council approve the in kind support request, estimated to be worth \$2,924.00, for the Poppers in the Pines event. This contribution is to be funded from the In Kind Contributions budget. This contribution is conditional on the event proceeding. Brady/Mortimer</p>	<p>that Council has approved the ‘In Kind’ request for the Yellow Mountain Event.</p> <p>An email was sent to Carol Ann Malouf on the 25/8/23, Record Number – D23/13547 advising that Council has approved the “in Kind” request for the Condobolin Show 2023.</p> <p>An email was sent to Topsy Townsend on the 25/8/23, Record Number – D23/13548 advising that Council has approved the “in Kind” request for the Lake Cargelligo Show 2023.</p> <p>An email was sent to Julie Crerar on the 25/8/23, Record Number – D23/14166 advising that Council has approved the “in Kind” request for the Poppers in the Pines Event 2023.</p>	
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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>March 2023</p>	<p>C&amp;CS</p>	<p><b>2023/31     17.7     OUTSTANDING SUNDRY DEBTOR 21656</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The General Manger’s Report No R23/64 be received and noted.</li> <li>2. Council authorise the immediate commencement of debt recovery action in accordance with Council’s adopted Debt Recovery Policy to recover all outstanding charges in relation to sundry debtor account 21656 subject to the requirements of section 129 of the Conveyancing Act that “a reasonable time” be given to make good the breach.</li> <li>3. In accordance with Annexure B clause 12 and section 129 of the Conveyancing Act Council terminate the lease and take possession of the property.</li> <li>4. Council’s legal representative be engaged to draft and serve the necessary notice required under section 129(1)(a) of the Conveyancing Act.</li> <li>5. Negotiations commence to find an alternate tenant for the property.</li> </ol> <p style="text-align: right;">Harris/Phillips</p>	<p>In progress.</p> <p>Outstanding debt sent to recovery agent 3.4.23. Solicitor engaged. Medical Centre lease termination emailed 31.3.23. Possession of the building taken 31.3.23. Residential lease notice of termination due to unpaid rent emailed 31.3.23.</p> <p>Negotiations underway with alternate medical service provider. Non-disclosure agreement received, signed and returned.</p> <p>Agreement reached with RFDS. Lease finalised and issued to RFDS to sign.</p>	<p>In progress.</p> <p>October 2023.</p> <p>October 2023.</p>
<p>December 2022</p>	<p>C&amp;CS</p>	<p><b>2022/338     9.2.2 DONATIONS</b></p> <p><b>RESOLVED THAT:</b> That Council provide a donation of \$1,839.20 to the Tess Cross Memorial Team Penning.</p>	<p>Contact notified of outcome. Waiting for ‘Establish a new creditor’ form to</p>	<p>In progress. October 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		Harris/Brady	be returned so payment can be made. Numerous contacts made but no paperwork provided. If no contact by 10 August, recommend Council rescinds the donation. To date "establish a new creditor" form has not been received.	
November 2022	C&CS	<p><b>2022/322 17.3 SALE OF LAND FOR UNPAID RATES UNDER SECTION 713 OF THE LOCAL GOVERNMENT ACT 1993.</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Corporate &amp; Community Services Report R22/359 be received and noted</li> <li>2. That the General Manager prepare the necessary certificates under Section 713 of the Local Government Act, 1993, in preparation for forthcoming sale.</li> <li>3. That Council, pursuant to Section 713 and other relevant sections of the Local Government Act 1993, authorises sale proceedings to sell the properties listed in this report at a public auction at a time and place to be determined.</li> <li>4. That Executive Collections be appointed to administer the sale on Council's behalf.</li> <li>5. That Council authorises the General Manager and Executive Collections to proceed with the necessary arrangements, pertaining to the sale of the properties listed in this report, as set out in the Local Government Act 1993 and Local Government (General) Regulation 2021.</li> </ol>	In progress.	Ongoing.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

		<p>6. That Council delegates authority to the General Manager to take the following actions pertaining to the properties specified in the report:</p> <ul style="list-style-type: none"> <li>(a) To withdraw from sale any property that prior to the commencement of the auction has had all Rates and charges, including expenses of Council incurred in connection with the sale, paid in full.</li> <li>(b) To withdraw any property from sale for technical or legal reasons.</li> <li>(c) To set reserve prices for sale of the properties at auction.</li> <li>(d) To negotiate by private treaty and accept offers for sale of any property that fails to sell at auction.</li> <li>(e) To execute Sale and Purchase contracts, and property transfer documents, under Council’s Common Seal/or by the General Manager.</li> </ul> <p style="text-align: right;">Brady/Phillips</p>		
August 2023	IS	<p><b>2023/203 17.5 TENDER ASSESSMENT - TOURISM PRECINT PARKING AREAS</b></p> <p><b>RESOLVED THAT:</b></p> <ul style="list-style-type: none"> <li>1. The Director Infrastructure Services Report No. R23/241 be received and noted</li> <li>2. Council consider the responses to the T2023/17 - Visitor Information Centre Carpark Asphalt and appoint a preferred Contractor being Civil independent industries.</li> <li>3. The Mayor and General Manager be authorised to execute the contract documents and affix the Council seal.</li> </ul> <p style="text-align: right;">Harris/Phillips</p>	COMPLETE.	COMPLETE.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>August 2023</p>	<p>IS</p>	<p><b>2023/191 9.4.4 LACHLAN SHIRE TRAFFIC COMMITTEE MEETING AUGUST 2023</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. Director Infrastructure Services Report No D23/246 be received and noted</li> <li>2. The status of outstanding and completed matters from previous Traffic Committee Meetings be noted</li> <li>3. Council support the following recommendations from Traffic Committee:                             <ol style="list-style-type: none"> <li>(a) The options for Jones Lane, Henry Parkes Way Intersections be noted and provide in principal support for Option 1b to be developed further.</li> <li>(b) Endorse the installation of a disabled parking space at the Mayfield Hotel Tullibigeal on the condition that the Hotel install a footpath at the same time as the disabled parking to ensure building accessibility is achieved.</li> </ol> </li> </ol> <p style="text-align: right;">Harris/Rees</p>	<p>TfNSW are progressing. Future Updates to be presented to Council.</p> <p>Hotel advised of outcome.</p>	<p>COMPLETE.</p>
<p>August 2023</p>	<p>IS</p>	<p><b>2023/190 9.4.3 ESTATE AND STREET NAMING - EXPRESSION OF INTEREST</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Infrastructure Services Report R23/243 be received and noted.</li> <li>2. Council call for Expressions of Interest from the public for name suggestions for the new housing estate in Condobolin.</li> <li>3. Council call for Expressions of Interest from the public for new street names within the new estate.</li> </ol> <p style="text-align: right;">Harris/Mortimer</p>	<p>Public exhibition underway.</p>	<p>October 2023.</p>



**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>August 2023</p>	<p>IS</p>	<p><b>2023/189 9.4.2 WATER MAIN EXTENSION AND CONNECTION POLICY</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Infrastructure Services Report R23/230 be received and noted.</li> <li>2. The Water Main Extension and Connection Policy be adopted.</li> </ol> <p style="text-align: right;">Harris/Phillips</p>	<p>COMPLETE.</p>	<p>COMPLETE.</p>
<p>August 2023</p>	<p>IS</p>	<p><b>2023/188 9.4.1 MANAGEMENT OF CEMETERIES POLICY</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Infrastructure Services Report R23/228 be received and noted.</li> <li>2. The Management of Cemeteries Policy be adopted.</li> </ol> <p style="text-align: right;">Harris/Phillips</p>	<p>COMPLETE.</p>	<p>COMPLETE.</p>

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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>April 2023</p>	<p>IS</p>	<p><b>2023/79 9.4.1 LACHLAN SHIRE TRAFFIC COMMITTEE MEETING APRIL 2023</b></p> <p><b>RESOLVED THAT:</b> The Director Infrastructure Services Report No D23/102 be received and noted.</p> <p>2. The status of outstanding and completed matters from previous Traffic Committee Meetings be noted.</p> <p>3. Council support the following recommendations from Traffic Committee:</p> <p>(a) The options for Jones Lane, Henry Parkes Way Intersections be noted and further comments will be made once the revised designs are provided.</p> <p>(b) Retaining the existing bus zone. Consider a Kiss and Drop area with NO PARKING (symbolic) (Specified time) (Morning Only) same time as the morning time on the Bus Zone signs on the northern side of Conapaira Street, from the eastern side of side of the driveway to St Francis Xavier Primary school to 20m east of the driveway to St Francis Xavier Primary school.</p> <p style="text-align: right;">Harris/Carter</p>	<p>COMPLTEE.</p>	<p>COMPLETE.</p>
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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>March 2023</p>	<p>IS</p>	<p><b>2023/59 17.8 TENDER PLANT AND TRUCK HIRE - ADDITIONAL CONTRACTOR</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Infrastructure Services Report No. R23/72 be received and noted.</li> <li>2. The tender from M &amp; S Pawsey Transport detailing rates for the plant and equipment term panel be accepted.</li> <li>3. The General Manager be authorised to execute the contract documents.</li> </ol> <p style="text-align: right;">Brady/Harris</p>	<p>Contractor is not responding to any correspondence – written, email or phone call.</p>	<p>Ongoing.</p>
<p>March 2023</p>	<p>IS</p>	<p><b>2023/49 9.4.1 ROAD ENCROACHMENT ORANGE STREET, CONDOBOLIN</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The Director Infrastructure Services Report No. R23/62 be received and noted.</li> <li>2. The Council acquire part of Lot 3, Sec A, DP 16964 pursuant to section 177 of the Roads Act 1993 for the purpose of road widening at the intersection of Orange, Tasker and Fay Streets, Condobolin.</li> <li>3. The Council will acquire the Land by compulsory process pursuant to section 30 of the Land Acquisition (Just Terms Compensation) Act 1991.</li> <li>4. The Council instructs its solicitors to make application to the Minister of Local Government to approve the acquisition under the Land Acquisition (Just Terms Compensation) Act 1991.</li> </ol> <p style="text-align: right;">Brady / Rees</p>	<p>Solicitor has been advised and requested to progress the matter.</p>	<p>December 2023.</p>

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

<p>February 2023</p>	<p>IS</p>	<p><b>2023/26 17.5 LAND ACQUISITION - LACHLAN VALLEY WAY FOR ROAD WIDENING AND CONDOBOLIN BORE FIELDS</b></p> <p><b>RESOLVED THAT:</b></p> <ol style="list-style-type: none"> <li>1. The General Manager’s Report No R23/38 be received and noted.</li> <li>2. Council note the conditions of the draft Deed of Agreement for the Acquisition of Land and Grant of Easement and Water Use.</li> <li>3. Council authorise General Manager to negotiate and accept any minor variations to the agreement requested by the landowner that do not materially change the agreement.</li> <li>4. The Mayor and General Manager be authorised to sign the Deed of Agreement for the Acquisition of Land and Grant of Easement and Water Use upon acceptance by the landowner.</li> <li>5. Upon signing the Deed of Agreement Council acquire the land shown as New Road Land in Schedule 2 of the Deed of Agreement under the Land Acquisition (Just Terms Compensation) Act 1991 (NSW).</li> <li>6. Upon signing the Deed of Agreement Council close and transfer the redundant road reserve shown as Verge Land in Schedule 2 of the Deed of Agreement to the landowner under Section 44 of the Roads Act 1993.</li> <li>7. The Mayor and General Manager be authorised to sign all necessary documents, applications and plans associated with the acquisition, closure, transfer and registration of the land matters contemplated in this report and affix the Council seal as necessary.</li> </ol> <p style="text-align: right;">Phillips/Mortimer</p>	<p>Bore fields land acquisition deed signed. Land acquisition underway.</p>	<p>March 2024.</p>
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**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

MAY 22	IS	<p><b>129/2022 NOTICE OF MOTION – STORM DAMAGE, GRACE ST TO HOLT ST, LAKE CARGELLIGO</b></p> <p><b>RESOLVED THAT:</b></p> <p>Consult with land owners re: major storm damage over several years from Grace Street to Holt Street running west to east – with it being very dangerous during storms and wild weather. There is water channel/erosion and a danger to public safety.</p> <p style="text-align: right;">Phillips/Bartholomew</p>	See Council Report.	October 2023.
OCT 21	IS	<p><b>243/2021 FY21/22 UTILITIES MONTHLY UPDATE FOR SEPTEMBER</b></p> <p><b>RESOLVED THAT:</b></p> <p>Refer the RNSW842 Sewage Effluent Reuse Management System project costings for Tottenham to the Project Steering Committee for further discussion, highlighting the high ongoing cost for the proposed system.</p> <p style="text-align: right;">Harris/Hall</p>	<p>Stakeholders have requested another meeting. This is being organized.</p> <p>Salinity issues are being explored.</p>	October 2023.
JUNE 21	IS	<p><b>147/2021 BURCHER WATER TREATMENT UPDATE</b></p> <p><b>RESOLVED THAT:</b></p> <p>The outcomes from the stakeholder information session held on 1 June 2021 be noted.</p> <p>Council provide guidance on the matter of water supply for the community of Burcher.</p> <p style="text-align: right;">Harris/Bendall</p>	Ongoing.	Ongoing.

**ACTIVE RESOLUTIONS AS AT 27 SEPTEMBER 2023**

MAY 21	IS	<p><b>107/2021 DENISON STREET FOOTPATH CONSTRUCTION REQUEST</b></p> <p><b>RESOLVED THAT</b></p> <p>Consideration be given to allocating \$15,000 for the full replacement of the paved footpath on the eastern side of Denison Street from Molong Street to Oxley Street from a future round of the Local Road and Community Infrastructure Fund.</p> <p>Landscaping, irrigation and turf work in Denison Street, adjacent to the Railway Hotel be completed and maintained by the proprietor of the property subject to the Director of Infrastructure’s approval of any proposed work.</p> <p style="text-align: right;">Harris/Phillips</p>	<p>Contractor has been engaged to undertake works this financial year.</p> <p>Works have been delayed to till August due to contractor availability.</p>	December 2023.
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# LACHLAN SHIRE COUNCIL AUSTRALIA DAY AWARDS AND EVENT POLICY

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## 1. BACKGROUND

The Australia Day event and awards aim to recognise outstanding contributions to the Lachlan Shire community in the year immediately prior to receiving the award, as well as their past achievements and ongoing contribution to the community. There are many in the community who volunteer their time and effort to support others and contribute to the overall well-being of the community and whilst not doing it in expectation of receiving any recognition or reward, recognising these efforts enhances the pride and self-esteem of the community and encourages volunteerism.

## 2. SCOPE

This Policy applies to the delivery of Lachlan Shire Australia Day Awards and Event program.

## 3. OBJECTIVE

The objective of this Policy is to outline the arrangements for receiving and assessing nominations for Lachlan Shire Council’s annual Australia Day Awards and for determining the recipients of the awards.

Recognising the valuable contribution people make to their community is also consistent with the following strategies contained in the Lachlan Shire’s Council’s Delivery Program:

- a) ‘4.1.2: Council deliver one main Australia Day celebration in the Shire each year.’

## 4. DEFINITION/S

**Australia Day Advisory Committee** – This Committee comprises the Mayor, Deputy Mayor and a Councillor (currently Cr Turner), immediate past Citizen of the Year Winner and a representative from each of the various local Australia Day committees.

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## 5. POLICY IN BRIEF

This policy will detail:

- Australia Day Award Categories.
- Nomination process.
- Criteria and Eligibility.
- Judging process.
- Privacy.
- Award recipients.

## 6. POLICY IN DETAIL

### 6.1 Australia Day Award Categories

- 6.1.1 Lachlan Shire Citizen of the Year Award.
- 6.1.2 Lachlan Shire Young Citizen of the Year Award.
- 6.1.3 Lachlan Shire Community Service Award.
- 6.1.4 Lachlan Shire Sportsperson of the Year Award.
- 6.1.5 Lachlan Shire Event of the Year Award.
- 6.1.6 Lachlan Shire Environmental Citizen of the Year Award.

### 6.2 Nomination Process

- 6.2.1 Nominations must be submitted via the official Lachlan Shire Council nomination form.
- 6.2.2 Nominations open the first week of September each year and close on the second week of November each year.
- 6.2.3 Nominations should be submitted to Lachlan Shire Council, PO Box 216, Condobolin, NSW 2877 alternatively e-mailed to [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au).
- 6.2.4 The selection of recipients will reflect the nominations received and information available to the Judging Panel at the time.
- 6.2.5 Lachlan Shire reserves the right to withdraw an award if further information or the recipient’s conduct draws the NSW Local Australia Day Awards in disrepute.
- 6.2.6 The Australia Day Council of NSW may fully reference check award recipients.

### 6.3 Criteria and Eligibility

- 6.3.1 **Citizen of the Year Award**
  - open to persons 25 years or older on 26 January
- 6.3.2 **Young Citizen of the Year Award**
  - Open to persons under 25 years of age on 26 January
- 6.3.3 **Community Service Award**
  - Open to any person (or group) within Lachlan Shire that makes a considerable contribution to their community

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- 6.3.4 **Sportsperson of the Year Award**
  - Open to any person within the Lachlan Shire
- 6.3.5 **Event of the Year Award**
  - Open to any event in the Lachlan Shire
- 6.3.6 **Environmental Citizen of the Year Award**
  - Open to any person in the Lachlan Shire
- 6.3.7 All nominees must be an Australian Citizen and reside in Lachlan Shire at the time of nomination.
- 6.3.8 Unsuccessful nominees may be renominated in subsequent years.
- 6.3.9 Self-nominations will not be accepted.
- 6.3.10 Sitting local State and Federal politicians and current vice-regal officers are not eligible. Consideration of retired politicians and officers would be for work in addition to their official duties.
- 6.3.11 A person cannot receive a second award in the same Awards category, but can be considered for recognition in a separate category in following years for example, Young Citizen of the Year 2023 and then Citizen of the Year 2024.
- 6.3.12 Awards will not be granted posthumously.

**6.4 Judging Process**

- 6.4.1 Nominations will be reviewed by an Australia Day Advisory Committee.
- 6.4.2 The Australia Day Advisory Committee will vote on the nominations for each category by secret ballot.
- 6.4.3 The Lachlan Shire Council General Manager shall be the Returning Officer for determination of the ballot votes and identification of the Australia Day Award category winners
- 6.4.4 The selection of recipients will be based upon the nominations received and information available to the committee at the time.
- 6.4.5 The committee’s decisions are final and no correspondence will be entered into.
- 6.4.6 In the event that no nominations are received in any of the categories, the Australia Day Advisory Committee reserves the right to either grant the award to a group or individual of its choice, or, to cancel the award.
- 6.4.7 Council may not necessarily make an award in any of the categories in any given year if circumstances arise where granting of an award is not considered appropriate.

**6.5 Award recipients**

- 6.5.1 Award recipients are announced publicly at the Lachlan Shire Australia Day event.
- 6.5.2 Lachlan Shire Council Mayor will make the announcements and present the awards.

**6.6 Privacy**

Nomination documents will remain confidential. Lachlan Shire Council may use nomination information for the purposes of promoting the Awards, and in such case, nominees will be contacted for consent.

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## 7. RELATED DOCUMENTS

- Lachlan Shire Council Delivery Program
- Citizen of the Year Awards Criteria

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Please give reasons why the nominee should be Citizen of the Year:

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 .....  
 .....  
 .....  
 .....  
 .....

**Referee:**

Please provide details of the Referee:

Name: .....  
 Address: .....  
 .....  
 Telephone No: .....  
 Email Address: .....

**Nominated By:**

Please provide your details:

Name: .....  
 Address: .....  
 .....  
 Telephone No: .....  
 Email Address: .....  
 Signature: .....

**Additional material or pages including photographs, media articles and/or supporting reference may be attached.**

Please send completed forms to:

**Lachlan Shire Council**  
**PO Box 216**  
**CONDOBOLIN NSW 2877**  
 or email: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)  
 The award recipients will be announced on Australia Day

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Further Information: ☎ 02 6895 1900 ✉ Email: <a href="mailto:council@lachlan.nsw.gov.au">council@lachlan.nsw.gov.au</a>						
Version:	Adopted:	Resolution:	Commencement Date:	Last Review Date:	Next Review Date:	Content Manager Ref:
1	DD/MM/YYYY	YYYY/NNN	Month Year	Month Year	Month Year	D23/NNNN



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**The Hon Catherine King MP**

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**Minister for Infrastructure, Transport, Regional Development and Local Government  
Member for Ballarat**

John Medcalf  
Mayor  
Lachlan Shire Council  
PO Box 216  
CONDOBOLIN NSW 2877

*Sent Via:* john.medcalf@lachlan.nsw.gov.au  
*Cc:* council@lachlan.nsw.gov.au

Dear Mayor/Councillor

I am writing to you about your Phase 4 funding allocation for the Local Roads and Community Infrastructure (LRCI) Program. The Australian Government is proud of its continued support of councils across Australia, including our focus on funding road projects in rural, regional and outer urban Australia through Phase 4 of the LRCI program.

The Government has committed \$750 million to Phase 4 of the LRCI Program which includes two components of funding:

- Part A: \$500 million to spend on priority local road and community infrastructure projects, and
- Part B: \$250 million to spend on road projects in rural, regional and outer urban areas.

In February 2023, the Government announced council allocations for the Part A \$500 million funding component. Councils across Australia will be able to spend this funding on priority local road and community infrastructure projects.

I am now advising you about the allocation you will receive under the Part B \$250 million funding component. In addition to your Part A funding component, the **Lachlan Shire Council** will receive a Part B allocation of **\$1,227,771**.

Allocations for the Part B funding component are available to councils classified as rural, regional or outer-urban to spend on road projects. 466 of Australia's 550 councils will receive a Part B funding allocation. The Government has drawn on the Australian Classification of Local Governments, as a robust framework underpinning the determination of eligible councils for this funding component.

Individual council allocations for Part A and Part B funding components are available on the LRCI Program [website](#).

Phase 4 Guidelines are expected to be released ahead of the opening of Phase 4 on 1 July 2023, with projects to be completed by 30 June 2025.

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**PO Box 6022 Parliament House, Canberra ACT 2600 | Tel: (02) 6277 7520**

Guidelines and grant agreements will be finalised by the Department of Infrastructure, Transport, Regional Development, Communications and the Arts over the coming months.

We look forward to continuing to work with you to deliver priority local road and community infrastructure projects.

Yours sincerely

A handwritten signature in blue ink that reads "Catherine King".

THE HON CATHERINE KING MP  
Minister for Infrastructure, Transport, Regional Development and Local Government

A handwritten signature in black ink that reads "Kristy McBain".

THE HON KRISTY MCBAIN MP  
Minister for Regional Development, Local Government and Territories

3/5/ 2023





**Australian Government**  
**Department of Infrastructure, Transport,**  
**Regional Development, Communications and the Arts**

**Local Roads and Community Infrastructure Program - Phase 4**

**Nominal Funding Allocations**

**Part A** - \$500 million allocation for roads and community infrastructure projects – all councils

**Part B** - \$250 million allocation for road only projects (for eligible non-urban areas)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
ACT	Transport Canberra and City Services Directorate	\$7,968,750	\$3,815,140	<b>\$11,783,890</b>
IOT	Cocos (Keeling) Islands Shire Council	\$136,739	\$78,874	<b>\$215,613</b>
IOT	Norfolk Island Regional Council	\$82,929	\$47,835	<b>\$130,764</b>
IOT	Shire of Christmas Island	\$337,521	\$194,689	<b>\$532,210</b>
NSW	Albury City Council	\$883,074	\$509,376	<b>\$1,392,450</b>
NSW	Armidale Regional Council	\$1,429,701	\$824,683	<b>\$2,254,384</b>
NSW	Ballina Shire Council	\$880,244	\$507,744	<b>\$1,387,988</b>
NSW	Balranald Shire Council	\$832,921	\$480,447	<b>\$1,313,368</b>
NSW	Bathurst Regional Council	\$1,248,559	\$720,196	<b>\$1,968,755</b>
NSW	Bayside Council	\$737,406	-	<b>\$737,406</b>
NSW	Bega Valley Shire Council	\$1,221,983	\$704,867	<b>\$1,926,850</b>
NSW	Bellingen Shire Council	\$594,625	\$342,993	<b>\$937,618</b>
NSW	Berrigan Shire Council	\$877,527	\$506,177	<b>\$1,383,704</b>
NSW	Blacktown City Council	\$2,138,829	-	<b>\$2,138,829</b>
NSW	Bland Shire Council	\$1,849,827	\$1,067,021	<b>\$2,916,848</b>
NSW	Blayney Shire Council	\$537,301	\$309,927	<b>\$847,228</b>
NSW	Blue Mountains City Council	\$869,182	\$501,363	<b>\$1,370,545</b>

**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Bogan Shire Council	\$911,524	\$525,787	<b>\$1,437,311</b>
NSW	Bourke Shire Council	\$1,199,903	\$692,131	<b>\$1,892,034</b>
NSW	Brewarrina Shire Council	\$820,558	\$473,316	<b>\$1,293,874</b>
NSW	Broken Hill City Council	\$310,580	\$179,149	<b>\$489,729</b>
NSW	Burwood Council	\$169,168	-	<b>\$169,168</b>
NSW	Byron Shire Council	\$730,070	\$421,120	<b>\$1,151,190</b>
NSW	Cabonne Council	\$1,293,770	\$746,275	<b>\$2,040,045</b>
NSW	Campbelltown City Council	\$1,106,330	\$638,156	<b>\$1,744,486</b>
NSW	Canterbury-Bankstown Council	\$1,679,331	-	<b>\$1,679,331</b>
NSW	Carrathool Shire Council	\$1,456,711	\$840,263	<b>\$2,296,974</b>
NSW	Central Coast Council (NSW)	\$2,771,892	\$1,598,889	<b>\$4,370,781</b>
NSW	Central Darling Shire Council	\$1,001,818	\$577,871	<b>\$1,579,689</b>
NSW	Cessnock City Council	\$1,065,399	\$614,546	<b>\$1,679,945</b>
NSW	City of Canada Bay Council	\$403,595	-	<b>\$403,595</b>
NSW	City of Lithgow Council	\$796,800	\$459,612	<b>\$1,256,412</b>
NSW	City of Parramatta Council	\$1,282,352	-	<b>\$1,282,352</b>
NSW	City of Sydney	\$865,560	-	<b>\$865,560</b>
NSW	Clarence Valley Council	\$2,051,366	\$1,183,274	<b>\$3,234,640</b>
NSW	Cobar Shire Council	\$1,085,211	\$625,974	<b>\$1,711,185</b>
NSW	Coffs Harbour City Council	\$1,382,096	\$797,224	<b>\$2,179,320</b>
NSW	Coolamon Shire Council	\$772,445	\$445,563	<b>\$1,218,008</b>
NSW	Coonamble Shire Council	\$929,818	\$536,339	<b>\$1,466,157</b>

## Local Roads and Community Infrastructure Program

### Phase 4 (nominal funding allocation)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Cootamundra-Gundagai Regional Council	\$985,552	\$568,488	<b>\$1,554,040</b>
NSW	Council of the City of Ryde	\$591,724	-	<b>\$591,724</b>
NSW	Council of the Municipality of Woollahra	\$274,790	-	<b>\$274,790</b>
NSW	Cowra Shire Council	\$915,452	\$528,053	<b>\$1,443,505</b>
NSW	Cumberland Council	\$1,039,594	-	<b>\$1,039,594</b>
NSW	Dubbo Regional Council	\$2,146,498	\$1,238,148	<b>\$3,384,646</b>
NSW	Dungog Shire Council	\$574,823	\$331,570	<b>\$906,393</b>
NSW	Edward River Council	\$963,170	\$555,578	<b>\$1,518,748</b>
NSW	Eurobodalla Shire Council	\$1,039,292	\$599,487	<b>\$1,638,779</b>
NSW	Fairfield City Council	\$1,083,578	-	<b>\$1,083,578</b>
NSW	Federation Council	\$1,396,532	\$805,551	<b>\$2,202,083</b>
NSW	Forbes Shire Council	\$1,222,566	\$705,203	<b>\$1,927,769</b>
NSW	Georges River Council	\$706,045	-	<b>\$706,045</b>
NSW	Gilgandra Shire Council	\$878,444	\$506,706	<b>\$1,385,150</b>
NSW	Glen Innes Severn Council	\$872,429	\$503,236	<b>\$1,375,665</b>
NSW	Goulburn Mulwaree Council	\$1,074,884	\$620,017	<b>\$1,694,901</b>
NSW	Greater Hume Shire Council	\$1,294,190	\$746,517	<b>\$2,040,707</b>
NSW	Griffith City Council	\$1,030,641	\$594,496	<b>\$1,625,137</b>
NSW	Gunnedah Shire Council	\$1,007,220	\$580,987	<b>\$1,588,207</b>
NSW	Gwydir Shire Council	\$1,182,224	\$681,933	<b>\$1,864,157</b>
NSW	Hawkesbury City Council	\$1,087,629	\$627,368	<b>\$1,714,997</b>
NSW	Hay Shire Council	\$508,687	\$293,422	<b>\$802,109</b>

**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Hilltops Council	\$1,770,968	\$1,021,534	<b>\$2,792,502</b>
NSW	Hornsby Shire Council	\$871,538	\$502,722	<b>\$1,374,260</b>
NSW	Hunter's Hill Municipal Council	\$92,935	-	<b>\$92,935</b>
NSW	Inner West Council	\$856,830	-	<b>\$856,830</b>
NSW	Inverell Shire Council	\$1,402,055	\$808,736	<b>\$2,210,791</b>
NSW	Junee Shire Council	\$587,934	\$339,133	<b>\$927,067</b>
NSW	Kempsey Shire Council	\$1,160,188	\$669,222	<b>\$1,829,410</b>
NSW	Kiama Municipal Council	\$323,344	\$186,512	<b>\$509,856</b>
NSW	Ku-ring-gai Council	\$706,890	-	<b>\$706,890</b>
NSW	Kyogle Council	\$1,024,156	\$590,756	<b>\$1,614,912</b>
NSW	Lachlan Shire Council	\$2,128,508	\$1,227,771	<b>\$3,356,279</b>
NSW	Lake Macquarie City Council	\$1,752,388	\$1,010,816	<b>\$2,763,204</b>
NSW	Lane Cove Council	\$180,185	-	<b>\$180,185</b>
NSW	Leeton Shire Council	\$656,388	\$378,619	<b>\$1,035,007</b>
NSW	Lismore City Council	\$1,228,170	\$708,436	<b>\$1,936,606</b>
NSW	Liverpool City Council	\$1,430,716	\$825,269	<b>\$2,255,985</b>
NSW	Liverpool Plains Shire Council	\$866,772	\$499,973	<b>\$1,366,745</b>
NSW	Lockhart Shire Council	\$846,561	\$488,315	<b>\$1,334,876</b>
NSW	Lord Howe Island Board	\$51,429	\$29,665	<b>\$81,094</b>
NSW	Maitland City Council	\$872,757	\$503,425	<b>\$1,376,182</b>
NSW	Mid-Coast Council	\$3,392,463	\$1,956,849	<b>\$5,349,312</b>
NSW	Mid-Western Regional Council	\$1,525,932	\$880,191	<b>\$2,406,123</b>

**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Moree Plains Shire Council	\$1,814,888	\$1,046,868	<b>\$2,861,756</b>
NSW	Mosman Municipal Council	\$149,862	-	<b>\$149,862</b>
NSW	Murray River Council	\$1,861,814	\$1,073,936	<b>\$2,935,750</b>
NSW	Murrumbidgee Council	\$1,008,021	\$581,449	<b>\$1,589,470</b>
NSW	Muswellbrook Shire Council	\$577,898	\$333,344	<b>\$911,242</b>
NSW	Nambucca Valley Council	\$768,865	\$443,498	<b>\$1,212,363</b>
NSW	Narrabri Shire Council	\$1,475,176	\$850,914	<b>\$2,326,090</b>
NSW	Narrandera Shire Council	\$997,363	\$575,301	<b>\$1,572,664</b>
NSW	Narromine Shire Council	\$909,690	\$524,729	<b>\$1,434,419</b>
NSW	Newcastle City Council	\$1,146,471	\$661,310	<b>\$1,807,781</b>
NSW	North Sydney Council	\$304,610	-	<b>\$304,610</b>
NSW	Northern Beaches Council	\$1,418,332	-	<b>\$1,418,332</b>
NSW	Oberon Council	\$584,514	\$337,160	<b>\$921,674</b>
NSW	Orange City Council	\$720,809	\$415,778	<b>\$1,136,587</b>
NSW	Parkes Shire Council	\$1,337,613	\$771,565	<b>\$2,109,178</b>
NSW	Penrith City Council	\$1,522,275	\$878,082	<b>\$2,400,357</b>
NSW	Port Macquarie Hastings Council	\$1,826,618	\$1,053,634	<b>\$2,880,252</b>
NSW	Port Stephens Council	\$780,527	\$450,225	<b>\$1,230,752</b>
NSW	Queanbeyan-Palerang Regional Council	\$1,527,709	\$881,216	<b>\$2,408,925</b>
NSW	Randwick City Council	\$616,934	-	<b>\$616,934</b>
NSW	Richmond Valley Council	\$1,002,214	\$578,099	<b>\$1,580,313</b>
NSW	Shellharbour City Council	\$567,099	\$327,115	<b>\$894,214</b>

## Local Roads and Community Infrastructure Program

### Phase 4 (nominal funding allocation)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Shoalhaven City Council	\$2,141,844	\$1,235,463	<b>\$3,377,307</b>
NSW	Singleton Council	\$816,085	\$470,736	<b>\$1,286,821</b>
NSW	Snowy Monaro Regional Council	\$1,744,322	\$1,006,164	<b>\$2,750,486</b>
NSW	Snowy Valleys Council	\$871,816	\$502,883	<b>\$1,374,699</b>
NSW	Strathfield Municipal Council	\$185,608	-	<b>\$185,608</b>
NSW	Sutherland Shire Council	\$1,286,114	-	<b>\$1,286,114</b>
NSW	Tamworth Regional Council	\$2,652,533	\$1,530,040	<b>\$4,182,573</b>
NSW	Temora Shire Council	\$825,968	\$476,436	<b>\$1,302,404</b>
NSW	Tenterfield Shire Council	\$1,044,335	\$602,395	<b>\$1,646,730</b>
NSW	The Council of Camden	\$874,692	\$504,542	<b>\$1,379,234</b>
NSW	The Hills Shire Council	\$1,194,721	\$689,142	<b>\$1,883,863</b>
NSW	Transport for NSW	\$969,769	\$559,384	<b>\$1,529,153</b>
NSW	Tweed Shire Council	\$1,814,531	\$1,046,662	<b>\$2,861,193</b>
NSW	Upper Hunter Shire Council	\$1,230,434	\$709,742	<b>\$1,940,176</b>
NSW	Upper Lachlan Council	\$1,203,048	\$693,945	<b>\$1,896,993</b>
NSW	Uralla Shire Council	\$596,106	\$343,847	<b>\$939,953</b>
NSW	Wagga Wagga City Council	\$2,050,700	\$1,182,889	<b>\$3,233,589</b>
NSW	Walcha Council	\$591,796	\$341,361	<b>\$933,157</b>
NSW	Walgett Shire Council	\$1,235,615	\$712,730	<b>\$1,948,345</b>
NSW	Warren Shire Council	\$655,258	\$377,967	<b>\$1,033,225</b>
NSW	Warrumbungle Shire Council	\$1,553,366	\$896,016	<b>\$2,449,382</b>
NSW	Waverley Council	\$277,817	-	<b>\$277,817</b>



## Local Roads and Community Infrastructure Program

### Phase 4 (nominal funding allocation)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NSW	Weddin Shire Council	\$635,335	\$366,475	<b>\$1,001,810</b>
NSW	Wentworth Shire Council	\$1,278,207	\$737,298	<b>\$2,015,505</b>
NSW	Willoughby City Council	\$375,507	-	<b>\$375,507</b>
NSW	Wingecarribee Shire Council	\$1,184,041	\$682,981	<b>\$1,867,022</b>
NSW	Wollondilly Shire Council	\$872,871	\$503,491	<b>\$1,376,362</b>
NSW	Wollongong City Council	\$1,540,943	\$888,850	<b>\$2,429,793</b>
NSW	Yass Valley Council	\$857,227	\$494,467	<b>\$1,351,694</b>
NT	Alice Springs Town Council	\$433,129	\$249,838	<b>\$682,967</b>
NT	Barkly Regional Council	\$206,960	\$119,379	<b>\$326,339</b>
NT	Belyuen Community Government Council	\$14,994	\$8,648	<b>\$23,642</b>
NT	Central Desert Regional Council	\$399,793	\$230,609	<b>\$630,402</b>
NT	City of Darwin	\$862,060	-	<b>\$862,060</b>
NT	City of Palmerston	\$411,889	\$237,586	<b>\$649,475</b>
NT	Coomalie Community Government Council	\$215,886	\$124,527	<b>\$340,413</b>
NT	Department of Transport	\$6,569,766	\$3,789,589	<b>\$10,359,355</b>
NT	East Arnhem Regional Council	\$566,290	\$326,648	<b>\$892,938</b>
NT	Katherine Town Council	\$288,649	\$166,499	<b>\$455,148</b>
NT	Litchfield Council	\$1,183,429	\$682,628	<b>\$1,866,057</b>
NT	Local Government Association of the Northern Territory	\$711,844	\$410,607	<b>\$1,122,451</b>
NT	MacDonnell Regional Council	\$455,503	\$262,744	<b>\$718,247</b>
NT	Roper Gulf Regional Council	\$489,289	\$282,232	<b>\$771,521</b>
NT	Tiwi Islands Regional Council	\$443,404	\$255,765	<b>\$699,169</b>

**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
NT	Victoria Daly Regional Council	\$318,243	\$183,569	<b>\$501,812</b>
NT	Wagait Shire Council	\$25,116	\$14,487	<b>\$39,603</b>
NT	West Arnhem Regional Council	\$540,268	\$311,638	<b>\$851,906</b>
NT	West Daly Regional Council	\$402,007	\$231,886	<b>\$633,893</b>
QLD	Aurukun Council	\$53,749	\$31,003	<b>\$84,752</b>
QLD	Balonne Shire Council	\$1,141,450	\$658,414	<b>\$1,799,864</b>
QLD	Banana Shire Council	\$1,808,133	\$1,042,971	<b>\$2,851,104</b>
QLD	Barcaldine Regional Council	\$1,291,666	\$745,062	<b>\$2,036,728</b>
QLD	Barcoo Shire Council	\$710,542	\$409,856	<b>\$1,120,398</b>
QLD	Blackall-Tambo Regional Council	\$808,346	\$466,272	<b>\$1,274,618</b>
QLD	Boulia Shire Council	\$568,456	\$327,898	<b>\$896,354</b>
QLD	Brisbane City Council	\$11,710,003	-	<b>\$11,710,003</b>
QLD	Bulloo Shire Council	\$848,921	\$489,676	<b>\$1,338,597</b>
QLD	Bundaberg Regional Council	\$2,014,577	\$1,162,053	<b>\$3,176,630</b>
QLD	Burdekin Shire Council	\$620,261	\$357,780	<b>\$978,041</b>
QLD	Burke Shire Council	\$305,861	\$176,427	<b>\$482,288</b>
QLD	Cairns Regional Council	\$1,830,518	\$1,055,884	<b>\$2,886,402</b>
QLD	Carpentaria Shire Council	\$711,924	\$410,653	<b>\$1,122,577</b>
QLD	Cassowary Coast Regional Council	\$739,286	\$426,436	<b>\$1,165,722</b>
QLD	Central Highlands Regional Council	\$2,165,138	\$1,248,900	<b>\$3,414,038</b>
QLD	Charters Towers Regional Council	\$1,706,358	\$984,265	<b>\$2,690,623</b>
QLD	Cherbourg Aboriginal Shire Council	\$39,849	\$22,985	<b>\$62,834</b>



**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
QLD	City of Gold Coast	\$5,919,014	\$3,414,220	<b>\$9,333,234</b>
QLD	Cloncurry Shire Council	\$692,019	\$399,172	<b>\$1,091,191</b>
QLD	Cook Shire Council	\$1,278,916	\$737,707	<b>\$2,016,623</b>
QLD	Croydon Shire Council	\$464,921	\$268,176	<b>\$733,097</b>
QLD	Diamantina Shire Council	\$453,393	\$261,527	<b>\$714,920</b>
QLD	Doomadgee Aboriginal Shire Council	\$59,500	\$34,320	<b>\$93,820</b>
QLD	Douglas Shire Council	\$274,337	\$158,243	<b>\$432,580</b>
QLD	Etheridge Shire Council	\$758,556	\$437,552	<b>\$1,196,108</b>
QLD	Flinders Shire Council	\$858,755	\$495,349	<b>\$1,354,104</b>
QLD	Fraser Coast Regional Council	\$1,912,057	\$1,102,917	<b>\$3,014,974</b>
QLD	Gladstone Regional Council	\$1,609,377	\$928,324	<b>\$2,537,701</b>
QLD	Goondiwindi Regional Council	\$1,139,053	\$657,031	<b>\$1,796,084</b>
QLD	Gympie Regional Council	\$1,361,802	\$785,518	<b>\$2,147,320</b>
QLD	Hinchinbrook Shire Council	\$378,323	\$218,225	<b>\$596,548</b>
QLD	Hope Vale Aboriginal Council	\$63,728	\$36,759	<b>\$100,487</b>
QLD	Ipswich City Council	\$2,327,860	\$1,342,762	<b>\$3,670,622</b>
QLD	Isaac Regional Council	\$1,546,389	\$891,992	<b>\$2,438,381</b>
QLD	Kowanyama Aboriginal Shire Council	\$157,431	\$90,809	<b>\$248,240</b>
QLD	Livingstone Shire Council	\$906,477	\$522,876	<b>\$1,429,353</b>
QLD	Lockhart River Aboriginal Shire Council	\$80,743	\$46,574	<b>\$127,317</b>
QLD	Lockyer Valley Regional Council	\$927,079	\$534,760	<b>\$1,461,839</b>
QLD	Logan City Council	\$3,487,130	-	<b>\$3,487,130</b>

## Local Roads and Community Infrastructure Program

### Phase 4 (nominal funding allocation)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
QLD	Longreach Regional Council	\$1,196,175	\$689,980	<b>\$1,886,155</b>
QLD	Mackay Regional Council	\$1,956,590	\$1,128,605	<b>\$3,085,195</b>
QLD	Mapoon Aboriginal Shire Council	\$26,740	\$15,424	<b>\$42,164</b>
QLD	Maranoa Regional Council	\$2,576,007	\$1,485,898	<b>\$4,061,905</b>
QLD	Mareeba Shire Council	\$1,149,665	\$663,152	<b>\$1,812,817</b>
QLD	McKinlay Shire Council	\$700,484	\$404,054	<b>\$1,104,538</b>
QLD	Moreton Bay Regional Council	\$5,003,061	\$2,885,878	<b>\$7,888,939</b>
QLD	Mornington Shire Council	\$76,418	\$44,079	<b>\$120,497</b>
QLD	Mount Isa City Council	\$1,009,519	\$582,313	<b>\$1,591,832</b>
QLD	Murweh Shire Council	\$1,216,089	\$701,467	<b>\$1,917,556</b>
QLD	Napranum Aboriginal Shire Council	\$81,455	\$46,985	<b>\$128,440</b>
QLD	Noosa Council	\$790,346	\$455,889	<b>\$1,246,235</b>
QLD	North Burnett Regional Council	\$1,851,438	\$1,067,951	<b>\$2,919,389</b>
QLD	Northern Peninsula Area Regional Council	\$177,442	\$102,352	<b>\$279,794</b>
QLD	Palm Island Aboriginal Council	\$36,368	\$20,977	<b>\$57,345</b>
QLD	Paroo Shire Council	\$973,400	\$561,479	<b>\$1,534,879</b>
QLD	Porpuraaw Aboriginal Shire Council	\$246,944	\$142,442	<b>\$389,386</b>
QLD	Quilpie Shire Council	\$891,657	\$514,327	<b>\$1,405,984</b>
QLD	Redland City Council	\$1,692,120	\$976,052	<b>\$2,668,172</b>
QLD	Richmond Shire Council	\$557,208	\$321,410	<b>\$878,618</b>
QLD	Rockhampton Regional Council	\$1,483,455	\$855,690	<b>\$2,339,145</b>
QLD	Scenic Rim Regional Council	\$1,089,053	\$628,190	<b>\$1,717,243</b>

## Local Roads and Community Infrastructure Program

### Phase 4 (nominal funding allocation)

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
QLD	Somerset Regional Council	\$987,796	\$569,783	<b>\$1,557,579</b>
QLD	South Burnett Regional Council	\$1,644,465	\$948,564	<b>\$2,593,029</b>
QLD	Southern Downs Regional Council	\$1,577,341	\$909,845	<b>\$2,487,186</b>
QLD	Sunshine Coast Regional Council	\$3,653,767	\$2,107,575	<b>\$5,761,342</b>
QLD	Tablelands Regional Council	\$979,647	\$565,082	<b>\$1,544,729</b>
QLD	Toowoomba Regional Council	\$4,092,300	\$2,360,530	<b>\$6,452,830</b>
QLD	Torres Shire Council	\$156,288	\$90,150	<b>\$246,438</b>
QLD	Torres Strait Island Regional Council	\$194,288	\$112,069	<b>\$306,357</b>
QLD	Townsville City Council	\$2,230,838	\$1,286,797	<b>\$3,517,635</b>
QLD	Western Downs Regional Council	\$3,465,660	\$1,999,070	<b>\$5,464,730</b>
QLD	Whitsunday Regional Council	\$1,050,537	\$605,973	<b>\$1,656,510</b>
QLD	Winton Shire Council	\$1,066,785	\$615,345	<b>\$1,682,130</b>
QLD	Woorabinda Aboriginal Council	\$31,555	\$18,201	<b>\$49,756</b>
QLD	Wujal Wujal Aboriginal Shire Council	\$9,956	\$5,742	<b>\$15,698</b>
QLD	Yarrabah Community Council	\$45,250	\$26,101	<b>\$71,351</b>
SA	Adelaide Hills Council	\$781,415	\$450,737	<b>\$1,232,152</b>
SA	Adelaide Plains Council	\$345,459	\$199,268	<b>\$544,727</b>
SA	Alexandrina Council	\$685,920	\$395,654	<b>\$1,081,574</b>
SA	Anangu Pitjantjatjara Yankunytjatjara	\$234,437	\$135,228	<b>\$369,665</b>
SA	Barunga West Council	\$279,118	\$161,001	<b>\$440,119</b>
SA	Campbelltown City Council (SA)	\$618,860	-	<b>\$618,860</b>
SA	City of Adelaide	\$337,528	-	<b>\$337,528</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
SA	City of Charles Sturt	\$1,297,277	-	<b>\$1,297,277</b>
SA	City of Holdfast Bay	\$454,947	-	<b>\$454,947</b>
SA	City of Marion	\$1,057,753	-	<b>\$1,057,753</b>
SA	City of Mitcham	\$847,802	-	<b>\$847,802</b>
SA	City of Mount Gambier	\$486,995	\$280,909	<b>\$767,904</b>
SA	City of Norwood Payneham and St Peters	\$444,393	-	<b>\$444,393</b>
SA	City of Onkaparinga	\$2,463,485	\$1,420,993	<b>\$3,884,478</b>
SA	City of Playford	\$1,394,838	\$804,574	<b>\$2,199,412</b>
SA	City of Port Adelaide Enfield	\$1,452,265	-	<b>\$1,452,265</b>
SA	City of Port Lincoln	\$306,196	\$176,620	<b>\$482,816</b>
SA	City of Prospect	\$286,180	-	<b>\$286,180</b>
SA	City of Salisbury	\$1,683,846	-	<b>\$1,683,846</b>
SA	City of Tea Tree Gully	\$1,213,751	-	<b>\$1,213,751</b>
SA	City of Victor Harbor	\$355,740	\$205,198	<b>\$560,938</b>
SA	City of West Torrens	\$699,514	-	<b>\$699,514</b>
SA	Clare and Gilbert Valleys Council	\$477,275	\$275,302	<b>\$752,577</b>
SA	Coorong District Council	\$751,813	\$433,662	<b>\$1,185,475</b>
SA	Copper Coast Council	\$412,199	\$237,765	<b>\$649,964</b>
SA	Corporation of The City of Unley	\$462,672	-	<b>\$462,672</b>
SA	Corporation of the Town of Walkerville	\$160,941	-	<b>\$160,941</b>
SA	Department for Infrastructure and Transport	\$4,480,435	\$2,584,415	<b>\$7,064,850</b>
SA	District Council of Ceduna	\$529,407	\$305,373	<b>\$834,780</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
SA	District Council of Cleve	\$483,287	\$278,770	<b>\$762,057</b>
SA	District Council of Coober Pedy	\$129,085	\$74,459	<b>\$203,544</b>
SA	District Council of Elliston	\$498,641	\$287,627	<b>\$786,268</b>
SA	District Council of Franklin Harbour	\$303,556	\$175,097	<b>\$478,653</b>
SA	District Council of Grant	\$423,450	\$244,255	<b>\$667,705</b>
SA	District Council of Karoonda East Murray	\$427,543	\$246,616	<b>\$674,159</b>
SA	District Council of Kimba	\$389,012	\$224,390	<b>\$613,402</b>
SA	District Council of Lower Eyre Peninsula	\$508,294	\$293,195	<b>\$801,489</b>
SA	District Council of Loxton Waikerie	\$825,615	\$476,233	<b>\$1,301,848</b>
SA	District Council of Mount Remarkable	\$453,865	\$261,799	<b>\$715,664</b>
SA	District Council of Orroroo/Carrieton	\$341,598	\$197,041	<b>\$538,639</b>
SA	District Council of Peterborough	\$330,216	\$190,476	<b>\$520,692</b>
SA	District Council of Robe	\$191,267	\$110,327	<b>\$301,594</b>
SA	District Council of Streaky Bay	\$551,708	\$318,237	<b>\$869,945</b>
SA	District Council of Tumby Bay	\$348,744	\$201,163	<b>\$549,907</b>
SA	District Council of Yankalilla	\$245,369	\$141,534	<b>\$386,903</b>
SA	Gerard Reserve Council Inc	\$102,392	\$59,062	<b>\$161,454</b>
SA	Kangaroo Island Council	\$487,807	\$281,378	<b>\$769,185</b>
SA	Kingston District Council	\$340,359	\$196,326	<b>\$536,685</b>
SA	Light Regional Council	\$505,918	\$291,824	<b>\$797,742</b>
SA	Maralinga Tjarutja	\$136,599	\$78,793	<b>\$215,392</b>
SA	Mid Murray Council	\$745,746	\$430,163	<b>\$1,175,909</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
SA	Naracoorte Lucindale Council	\$573,718	\$330,933	<b>\$904,651</b>
SA	Nipapanha Community Aboriginal Corporation	\$102,304	\$59,011	<b>\$161,315</b>
SA	Northern Areas Council	\$489,849	\$282,555	<b>\$772,404</b>
SA	Port Augusta City Council	\$369,020	\$212,859	<b>\$581,879</b>
SA	Port Pirie Regional Council	\$555,731	\$320,558	<b>\$876,289</b>
SA	Regional Council of Goyder	\$767,234	\$442,557	<b>\$1,209,791</b>
SA	Renmark Paringa Council	\$307,491	\$177,367	<b>\$484,858</b>
SA	Roxby Downs Council	\$146,865	\$84,715	<b>\$231,580</b>
SA	Southern Mallee District Council	\$489,276	\$282,225	<b>\$771,501</b>
SA	Tatiara District Council	\$648,849	\$374,270	<b>\$1,023,119</b>
SA	The Barossa Council	\$565,108	\$325,967	<b>\$891,075</b>
SA	The Berri Barmera Council	\$299,755	\$172,905	<b>\$472,660</b>
SA	The City of Burnside	\$567,219	-	<b>\$567,219</b>
SA	The Corporation of The City of Whyalla	\$467,667	\$269,760	<b>\$737,427</b>
SA	The District Council of Mount Barker	\$676,351	\$390,134	<b>\$1,066,485</b>
SA	The Flinders Ranges Council	\$386,357	\$222,859	<b>\$609,216</b>
SA	The Rural City of Murray Bridge	\$571,938	\$329,906	<b>\$901,844</b>
SA	Town of Gawler	\$405,562	\$233,937	<b>\$639,499</b>
SA	Wakefield Regional Council	\$619,143	\$357,135	<b>\$976,278</b>
SA	Wattle Range Council	\$629,298	\$362,993	<b>\$992,291</b>
SA	Wudinna District Council	\$484,719	\$279,596	<b>\$764,315</b>
SA	Yalata Anangu Aboriginal Corporation	\$125,977	\$72,666	<b>\$198,643</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
SA	Yorke Peninsula Council	\$903,914	\$521,397	<b>\$1,425,311</b>
TAS	Break O'Day Council	\$647,406	\$373,438	<b>\$1,020,844</b>
TAS	Brighton Council	\$249,567	\$143,955	<b>\$393,522</b>
TAS	Central Coast Council (TAS)	\$771,586	\$445,068	<b>\$1,216,654</b>
TAS	Central Highlands Council	\$589,128	\$339,822	<b>\$928,950</b>
TAS	Circular Head Council	\$803,241	\$463,327	<b>\$1,266,568</b>
TAS	City of Burnie	\$484,186	\$279,289	<b>\$763,475</b>
TAS	Clarence City Council	\$649,937	\$374,898	<b>\$1,024,835</b>
TAS	Derwent Valley Council	\$378,807	\$218,504	<b>\$597,311</b>
TAS	Devonport City Council	\$506,733	\$292,295	<b>\$799,028</b>
TAS	Dorset Council	\$751,168	\$433,290	<b>\$1,184,458</b>
TAS	Flinders Council	\$298,905	\$172,415	<b>\$471,320</b>
TAS	George Town Council	\$333,105	\$192,142	<b>\$525,247</b>
TAS	Glamorgan Spring Bay Council	\$401,087	\$231,356	<b>\$632,443</b>
TAS	Glenorchy City Council	\$578,903	\$333,924	<b>\$912,827</b>
TAS	Hobart City Council	\$685,131	-	<b>\$685,131</b>
TAS	Huon Valley Council	\$664,685	\$383,405	<b>\$1,048,090</b>
TAS	Kentish Council	\$467,855	\$269,869	<b>\$737,724</b>
TAS	King Island Council	\$414,531	\$239,110	<b>\$653,641</b>
TAS	Kingborough Council	\$596,102	\$343,845	<b>\$939,947</b>
TAS	Latrobe Council	\$311,061	\$179,426	<b>\$490,487</b>
TAS	Launceston City Council	\$1,206,930	\$696,184	<b>\$1,903,114</b>



**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
TAS	Meander Valley Council	\$874,333	\$504,334	<b>\$1,378,667</b>
TAS	Northern Midlands Council	\$960,937	\$554,290	<b>\$1,515,227</b>
TAS	Sorell Council	\$387,296	\$223,401	<b>\$610,697</b>
TAS	Southern Midlands Council	\$665,531	\$383,893	<b>\$1,049,424</b>
TAS	Tasman Council	\$208,283	\$120,142	<b>\$328,425</b>
TAS	Waratah-Wynyard Council	\$564,684	\$325,722	<b>\$890,406</b>
TAS	West Coast Council	\$304,282	\$175,516	<b>\$479,798</b>
TAS	West Tamar Council	\$519,602	\$299,718	<b>\$819,320</b>
VIC	Alpine Shire Council	\$710,300	\$409,717	<b>\$1,120,017</b>
VIC	Ararat Rural City Council	\$1,461,358	\$842,944	<b>\$2,304,302</b>
VIC	Banyule City Council	\$617,878	-	<b>\$617,878</b>
VIC	Bass Coast Shire Council	\$923,666	\$532,791	<b>\$1,456,457</b>
VIC	Baw Baw Shire Council	\$1,795,027	\$1,035,412	<b>\$2,830,439</b>
VIC	Bayside City Council	\$370,932	-	<b>\$370,932</b>
VIC	Benalla Rural City Council	\$975,055	\$562,433	<b>\$1,537,488</b>
VIC	Borough of Queenscliffe	\$38,179	\$22,022	<b>\$60,201</b>
VIC	Brimbank City Council	\$1,132,617	-	<b>\$1,132,617</b>
VIC	Buloke Shire Council	\$1,599,763	\$922,779	<b>\$2,522,542</b>
VIC	Campaspe Shire Council	\$2,622,795	\$1,512,887	<b>\$4,135,682</b>
VIC	Cardinia Shire Council	\$1,691,139	\$975,487	<b>\$2,666,626</b>
VIC	Casey City Council	\$1,633,695	\$942,352	<b>\$2,576,047</b>
VIC	Central Goldfields Shire Council	\$789,546	\$455,427	<b>\$1,244,973</b>



**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
VIC	City of Ballarat	\$1,532,905	\$884,214	<b>\$2,417,119</b>
VIC	City of Boroondara	\$593,811	-	<b>\$593,811</b>
VIC	City of Darebin	\$581,561	-	<b>\$581,561</b>
VIC	City of Greater Bendigo	\$2,245,916	\$1,295,494	<b>\$3,541,410</b>
VIC	City of Greater Dandenong	\$1,017,807	-	<b>\$1,017,807</b>
VIC	City of Greater Shepparton	\$2,033,496	\$1,172,966	<b>\$3,206,462</b>
VIC	City of Melbourne	\$468,698	-	<b>\$468,698</b>
VIC	City of Monash	\$806,518	-	<b>\$806,518</b>
VIC	City of Port Phillip	\$277,686	-	<b>\$277,686</b>
VIC	City of Warrnambool	\$425,024	\$245,163	<b>\$670,187</b>
VIC	City of Wodonga	\$541,081	\$312,107	<b>\$853,188</b>
VIC	Colac Otway Shire Council	\$1,703,200	\$982,444	<b>\$2,685,644</b>
VIC	Corangamite Shire Council	\$2,285,555	\$1,318,359	<b>\$3,603,914</b>
VIC	Department of Environment, Land, Water and Planning	\$27,143	\$15,656	<b>\$42,799</b>
VIC	East Gippsland Shire Council	\$2,994,961	\$1,727,561	<b>\$4,722,522</b>
VIC	Frankston City Council	\$743,911	-	<b>\$743,911</b>
VIC	Gannawarra Shire Council	\$1,317,955	\$760,226	<b>\$2,078,181</b>
VIC	Glen Eira City Council	\$423,694	-	<b>\$423,694</b>
VIC	Glenelg Shire Council	\$2,273,611	\$1,311,470	<b>\$3,585,081</b>
VIC	Golden Plains Shire Council	\$1,333,655	\$769,282	<b>\$2,102,937</b>
VIC	Hepburn Shire Council	\$968,830	\$558,842	<b>\$1,527,672</b>
VIC	Hindmarsh Shire Council	\$1,080,798	\$623,428	<b>\$1,704,226</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
VIC	Hobsons Bay City Council	\$477,167	-	<b>\$477,167</b>
VIC	Horsham Rural City Council	\$1,428,396	\$823,931	<b>\$2,252,327</b>
VIC	Hume City Council	\$1,618,480	\$933,575	<b>\$2,552,055</b>
VIC	Indigo Shire Council	\$1,068,549	\$616,363	<b>\$1,684,912</b>
VIC	Kingston City Council	\$817,982	-	<b>\$817,982</b>
VIC	Knox City Council	\$732,902	-	<b>\$732,902</b>
VIC	Latrobe City Council	\$1,700,085	\$980,647	<b>\$2,680,732</b>
VIC	Loddon Shire Council	\$2,387,726	\$1,377,294	<b>\$3,765,020</b>
VIC	Macedon Ranges Shire Council	\$1,441,216	\$831,325	<b>\$2,272,541</b>
VIC	Manningham City Council	\$536,402	-	<b>\$536,402</b>
VIC	Mansfield Shire Council	\$591,593	\$341,244	<b>\$932,837</b>
VIC	Maribyrnong City Council	\$357,936	-	<b>\$357,936</b>
VIC	Maroondah City Council	\$508,205	-	<b>\$508,205</b>
VIC	Melton City Council	\$1,260,918	\$727,325	<b>\$1,988,243</b>
VIC	Mildura Rural City Council	\$2,704,817	\$1,560,199	<b>\$4,265,016</b>
VIC	Mitchell Shire Council	\$1,174,256	\$677,337	<b>\$1,851,593</b>
VIC	Moira Shire Council	\$2,544,893	\$1,467,951	<b>\$4,012,844</b>
VIC	Moonee Valley City Council	\$460,051	-	<b>\$460,051</b>
VIC	Moorabool Shire Council	\$1,281,703	\$739,315	<b>\$2,021,018</b>
VIC	Moreland City Council	\$608,790	-	<b>\$608,790</b>
VIC	Mornington Peninsula Shire Council	\$1,609,639	\$928,476	<b>\$2,538,115</b>
VIC	Mount Alexander Shire Council	\$1,082,212	\$624,244	<b>\$1,706,456</b>

**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
VIC	Moyne Shire Council	\$2,717,903	\$1,567,747	<b>\$4,285,650</b>
VIC	Murrindindi Shire Council	\$1,083,272	\$624,855	<b>\$1,708,127</b>
VIC	Nillumbik Shire Council	\$739,151	\$426,358	<b>\$1,165,509</b>
VIC	Northern Grampians Shire Council	\$1,857,984	\$1,071,727	<b>\$2,929,711</b>
VIC	Pyrenees Shire Council	\$1,394,921	\$804,621	<b>\$2,199,542</b>
VIC	Rural City of Wangaratta	\$1,554,045	\$896,408	<b>\$2,450,453</b>
VIC	South Gippsland Shire Council	\$2,384,531	\$1,375,451	<b>\$3,759,982</b>
VIC	Southern Grampians Shire Council	\$1,985,254	\$1,145,139	<b>\$3,130,393</b>
VIC	Stonnington City Council	\$298,182	-	<b>\$298,182</b>
VIC	Strathbogie Shire Council	\$1,439,568	\$830,375	<b>\$2,269,943</b>
VIC	Surf Coast Shire	\$1,051,060	\$606,275	<b>\$1,657,335</b>
VIC	Swan Hill Rural City Council	\$1,434,158	\$827,254	<b>\$2,261,412</b>
VIC	The Greater Geelong City Council	\$2,183,504	\$1,259,494	<b>\$3,442,998</b>
VIC	Towong Shire Council	\$1,166,232	\$672,708	<b>\$1,838,940</b>
VIC	Wellington Shire Council	\$3,156,576	\$1,820,784	<b>\$4,977,360</b>
VIC	West Wimmera Shire Council	\$1,528,011	\$881,391	<b>\$2,409,402</b>
VIC	Whitehorse City Council	\$671,440	-	<b>\$671,440</b>
VIC	Whittlesea City Council	\$1,417,408	\$817,592	<b>\$2,235,000</b>
VIC	Wyndham City Council	\$1,501,801	\$866,272	<b>\$2,368,073</b>
VIC	Yarra City Council	\$259,126	-	<b>\$259,126</b>
VIC	Yarra Ranges Shire Council	\$2,146,363	\$1,238,070	<b>\$3,384,433</b>
VIC	Yarriambiack Shire Council	\$1,322,974	\$763,121	<b>\$2,086,095</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	City of Albany	\$1,196,421	\$690,122	<b>\$1,886,543</b>
WA	City of Armadale	\$953,448	\$549,970	<b>\$1,503,418</b>
WA	City of Bayswater	\$540,256	-	<b>\$540,256</b>
WA	City of Belmont	\$383,751	-	<b>\$383,751</b>
WA	City of Bunbury	\$593,130	\$342,130	<b>\$935,260</b>
WA	City of Busselton	\$961,870	\$554,828	<b>\$1,516,698</b>
WA	City of Canning	\$883,037	-	<b>\$883,037</b>
WA	City of Cockburn	\$1,077,107	\$621,299	<b>\$1,698,406</b>
WA	City of Fremantle	\$293,902	-	<b>\$293,902</b>
WA	City of Gosnells	\$1,097,399	\$633,004	<b>\$1,730,403</b>
WA	City of Greater Geraldton	\$1,323,252	\$763,281	<b>\$2,086,533</b>
WA	City of Joondalup	\$1,439,855	\$830,540	<b>\$2,270,395</b>
WA	City of Kalamunda	\$760,081	\$438,431	<b>\$1,198,512</b>
WA	City of Kalgoorlie-Boulder	\$1,048,825	\$604,985	<b>\$1,653,810</b>
WA	City of Karratha	\$604,179	\$348,504	<b>\$952,683</b>
WA	City of Kwinana	\$534,720	\$308,438	<b>\$843,158</b>
WA	City of Mandurah	\$877,524	\$506,175	<b>\$1,383,699</b>
WA	City of Melville	\$744,218	-	<b>\$744,218</b>
WA	City of Nedlands	\$221,420	-	<b>\$221,420</b>
WA	City of Perth	\$326,240	-	<b>\$326,240</b>
WA	City of Rockingham	\$1,343,042	\$774,696	<b>\$2,117,738</b>
WA	City of South Perth	\$300,516	-	<b>\$300,516</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	City of Stirling	\$1,431,569	-	<b>\$1,431,569</b>
WA	City of Subiaco	\$159,181	-	<b>\$159,181</b>
WA	City of Swan	\$1,721,380	\$992,930	<b>\$2,714,310</b>
WA	City of Vincent	\$270,557	-	<b>\$270,557</b>
WA	City of Wanneroo	\$1,973,047	\$1,138,097	<b>\$3,111,144</b>
WA	Collie Shire Council	\$339,254	\$195,689	<b>\$534,943</b>
WA	Morawa Shire Council	\$398,927	\$230,110	<b>\$629,037</b>
WA	Mt Magnet Shire Council	\$241,374	\$139,229	<b>\$380,603</b>
WA	Narembeen Shire Council	\$546,842	\$315,430	<b>\$862,272</b>
WA	Shire of Ashburton	\$773,161	\$445,976	<b>\$1,219,137</b>
WA	Shire of Augusta Margaret River	\$685,838	\$395,606	<b>\$1,081,444</b>
WA	Shire of Beverley	\$340,469	\$196,390	<b>\$536,859</b>
WA	Shire of Boddington	\$170,596	\$98,403	<b>\$268,999</b>
WA	Shire of Boyup Brook	\$457,531	\$263,914	<b>\$721,445</b>
WA	Shire of Bridgetown Greenbushes	\$460,521	\$265,638	<b>\$726,159</b>
WA	Shire of Brookton	\$255,450	\$147,349	<b>\$402,799</b>
WA	Shire of Broome	\$612,936	\$353,555	<b>\$966,491</b>
WA	Shire of Broomehill-Tambellup	\$440,962	\$254,356	<b>\$695,318</b>
WA	Shire of Bruce Rock	\$526,302	\$303,582	<b>\$829,884</b>
WA	Shire of Capel	\$429,394	\$247,684	<b>\$677,078</b>
WA	Shire of Carnamah	\$290,419	\$167,520	<b>\$457,939</b>
WA	Shire of Carnarvon	\$844,041	\$486,861	<b>\$1,330,902</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	Shire of Chapman Valley	\$365,437	\$210,792	<b>\$576,229</b>
WA	Shire of Chittering	\$332,609	\$191,856	<b>\$524,465</b>
WA	Shire of Coolgardie	\$364,001	\$209,963	<b>\$573,964</b>
WA	Shire of Coorow	\$388,064	\$223,844	<b>\$611,908</b>
WA	Shire of Corrigin	\$472,092	\$272,313	<b>\$744,405</b>
WA	Shire of Cranbrook	\$441,469	\$254,649	<b>\$696,118</b>
WA	Shire of Cuballing	\$247,768	\$142,918	<b>\$390,686</b>
WA	Shire of Cue	\$340,300	\$196,292	<b>\$536,592</b>
WA	Shire of Cunderdin	\$366,491	\$211,400	<b>\$577,891</b>
WA	Shire of Dalwallinu	\$759,910	\$438,333	<b>\$1,198,243</b>
WA	Shire of Dandaragan	\$590,929	\$340,861	<b>\$931,790</b>
WA	Shire of Dardanup	\$352,834	\$203,522	<b>\$556,356</b>
WA	Shire of Denmark	\$349,937	\$201,851	<b>\$551,788</b>
WA	Shire of Derby/West Kimberley	\$741,830	\$427,904	<b>\$1,169,734</b>
WA	Shire of Donnybrook Balingup	\$460,254	\$265,484	<b>\$725,738</b>
WA	Shire of Dowerin	\$383,746	\$221,353	<b>\$605,099</b>
WA	Shire of Dumbleyung	\$428,622	\$247,238	<b>\$675,860</b>
WA	Shire of Dundas	\$287,877	\$166,053	<b>\$453,930</b>
WA	Shire of East Pilbara	\$1,196,498	\$690,167	<b>\$1,886,665</b>
WA	Shire of Esperance	\$1,860,938	\$1,073,430	<b>\$2,934,368</b>
WA	Shire of Exmouth	\$304,249	\$175,497	<b>\$479,746</b>
WA	Shire of Gingin	\$582,112	\$335,775	<b>\$917,887</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	Shire of Gnowangerup	\$429,708	\$247,865	<b>\$677,573</b>
WA	Shire of Goomalling	\$271,061	\$156,354	<b>\$427,415</b>
WA	Shire of Halls Creek	\$537,818	\$310,225	<b>\$848,043</b>
WA	Shire of Harvey	\$668,755	\$385,752	<b>\$1,054,507</b>
WA	Shire of Irwin	\$250,934	\$144,744	<b>\$395,678</b>
WA	Shire of Jerramungup	\$437,340	\$252,267	<b>\$689,607</b>
WA	Shire of Katanning	\$351,812	\$202,933	<b>\$554,745</b>
WA	Shire of Kellerberrin	\$401,837	\$231,788	<b>\$633,625</b>
WA	Shire of Kent	\$501,554	\$289,307	<b>\$790,861</b>
WA	Shire of Kojonup	\$469,411	\$270,766	<b>\$740,177</b>
WA	Shire of Kondinin	\$543,234	\$313,349	<b>\$856,583</b>
WA	Shire of Koorda	\$439,707	\$253,632	<b>\$693,339</b>
WA	Shire of Kulin	\$571,720	\$329,780	<b>\$901,500</b>
WA	Shire of Lake Grace	\$860,569	\$496,395	<b>\$1,356,964</b>
WA	Shire of Laverton	\$533,569	\$307,774	<b>\$841,343</b>
WA	Shire Of Leonora	\$440,415	\$254,041	<b>\$694,456</b>
WA	Shire of Manjimup	\$912,987	\$526,631	<b>\$1,439,618</b>
WA	Shire of Meekatharra	\$822,435	\$474,399	<b>\$1,296,834</b>
WA	Shire of Menzies	\$547,445	\$315,778	<b>\$863,223</b>
WA	Shire of Merredin	\$573,735	\$330,943	<b>\$904,678</b>
WA	Shire of Mingenew	\$242,903	\$140,111	<b>\$383,014</b>
WA	Shire of Moora	\$507,857	\$292,943	<b>\$800,800</b>



**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	Shire of Mt Marshall	\$593,001	\$342,056	<b>\$935,057</b>
WA	Shire of Mukinbudin	\$375,754	\$216,743	<b>\$592,497</b>
WA	Shire of Mundaring	\$709,881	\$409,475	<b>\$1,119,356</b>
WA	Shire of Murchison	\$602,446	\$347,504	<b>\$949,950</b>
WA	Shire of Murray	\$588,422	\$339,415	<b>\$927,837</b>
WA	Shire of Nannup	\$343,617	\$198,206	<b>\$541,823</b>
WA	Shire of Narrogin	\$411,911	\$237,599	<b>\$649,510</b>
WA	Shire of Ngaanyatjaraku	\$452,936	\$261,263	<b>\$714,199</b>
WA	Shire of Northam	\$541,406	\$312,295	<b>\$853,701</b>
WA	Shire of Northampton	\$490,301	\$282,816	<b>\$773,117</b>
WA	Shire of Nungarin	\$230,826	\$133,145	<b>\$363,971</b>
WA	Shire of Peppermint Grove	\$49,642	-	<b>\$49,642</b>
WA	Shire of Perenjori	\$571,756	\$329,801	<b>\$901,557</b>
WA	Shire of Pingelly	\$267,597	\$154,355	<b>\$421,952</b>
WA	Shire of Plantagenet	\$603,014	\$347,832	<b>\$950,846</b>
WA	Shire of Quairading	\$393,347	\$226,891	<b>\$620,238</b>
WA	Shire of Ravensthorpe	\$513,120	\$295,979	<b>\$809,099</b>
WA	Shire of Sandstone	\$321,792	\$185,616	<b>\$507,408</b>
WA	Shire of Serpentine Jarrahdale	\$673,030	\$388,218	<b>\$1,061,248</b>
WA	Shire of Shark Bay	\$334,062	\$192,694	<b>\$526,756</b>
WA	Shire of Tammin	\$223,588	\$128,970	<b>\$352,558</b>
WA	Shire of Three Springs	\$329,104	\$189,834	<b>\$518,938</b>



**Local Roads and Community Infrastructure Program****Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	Shire of Toodyay	\$398,695	\$229,976	<b>\$628,671</b>
WA	Shire of Trayning	\$328,913	\$189,724	<b>\$518,637</b>
WA	Shire of Upper Gascoyne	\$624,873	\$360,440	<b>\$985,313</b>
WA	Shire of Victoria Plains	\$381,412	\$220,007	<b>\$601,419</b>
WA	Shire of Wagin	\$348,962	\$201,289	<b>\$550,251</b>
WA	Shire of Wandering	\$182,690	\$105,379	<b>\$288,069</b>
WA	Shire of Waroona	\$289,346	\$166,901	<b>\$456,247</b>
WA	Shire of West Arthur	\$366,694	\$211,517	<b>\$578,211</b>
WA	Shire of Westonia	\$361,232	\$208,366	<b>\$569,598</b>
WA	Shire of Wickepin	\$363,886	\$209,897	<b>\$573,783</b>
WA	Shire of Williams	\$232,929	\$134,358	<b>\$367,287</b>
WA	Shire of Wiluna	\$579,699	\$334,383	<b>\$914,082</b>
WA	Shire of Wongan-Ballidu	\$544,750	\$314,224	<b>\$858,974</b>
WA	Shire of Woodanilling	\$233,504	\$134,690	<b>\$368,194</b>
WA	Shire of Wyalkatchem	\$320,734	\$185,006	<b>\$505,740</b>
WA	Shire of Wyndham East Kimberley	\$629,418	\$363,062	<b>\$992,480</b>
WA	Shire of Yalgoo	\$414,110	\$238,867	<b>\$652,977</b>
WA	Shire of Yilgarn	\$943,522	\$544,244	<b>\$1,487,766</b>
WA	Shire of York	\$433,684	\$250,158	<b>\$683,842</b>
WA	Town of Bassendean	\$175,777	-	<b>\$175,777</b>
WA	Town of Cambridge	\$281,804	-	<b>\$281,804</b>
WA	Town of Claremont	\$104,010	-	<b>\$104,010</b>

**Local Roads and Community Infrastructure Program**

**Phase 4 (nominal funding allocation)**

State	Council/Eligible Funding Recipient	Nominal Funding Allocation (\$) Phase 4 - Part A \$500m*	Nominal Funding Allocation (\$) Phase 4 - Part B \$250m**	Total Nominal Funding Allocation Phase 4 \$750m
WA	Town of Cottesloe	\$103,767	-	<b>\$103,767</b>
WA	Town of East Fremantle	\$84,181	-	<b>\$84,181</b>
WA	Town of Mosman Park	\$92,018	-	<b>\$92,018</b>
WA	Town of Port Hedland	\$510,728	\$294,599	<b>\$805,327</b>
WA	Town of Victoria Park	\$274,425	-	<b>\$274,425</b>

# Lachlan Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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# Lachlan Shire Council

## GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023

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## Lachlan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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#### Overview

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

58-64 Molong Street  
CONDOBOLIN NSW 2877

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.lachlan.nsw.gov.au](http://www.lachlan.nsw.gov.au).

## Lachlan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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

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

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

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

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

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

**Signed in accordance with a resolution of Council made on 27 September 2023.**

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John Medcalf OAM  
**Mayor**  
27 September 2023

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Paul Phillips  
**Councillor**  
27 September 2023

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Greg Tory  
**General Manager**  
27 September 2023

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Colleen Staines  
**Acting Responsible Accounting Officer**  
27 September 2023

Lachlan Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Income from continuing operations</b>				
12,178	Rates and annual charges	B2-1	11,874	11,501
3,984	User charges and fees	B2-2	4,215	4,293
383	Other revenues	B2-3	769	1,183
17,292	Grants and contributions provided for operating purposes	B2-4	33,120	20,236
9,899	Grants and contributions provided for capital purposes	B2-4	20,480	19,879
662	Interest and investment income	B2-5	2,015	576
353	Other income	B2-6	542	1,338
44,751	<b>Total income from continuing operations</b>		<b>73,015</b>	<b>59,006</b>
<b>Expenses from continuing operations</b>				
10,921	Employee benefits and on-costs	B3-1	11,818	11,099
13,308	Materials and services	B3-2	14,476	11,848
369	Borrowing costs	B3-3	436	201
10,993	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,256	10,839
1,102	Other expenses	B3-5	1,149	934
50	Net loss from the disposal of assets	B4-1	268	283
36,743	<b>Total expenses from continuing operations</b>		<b>40,403</b>	<b>35,204</b>
8,008	<b>Operating result from continuing operations</b>		<b>32,612</b>	<b>23,802</b>
8,008	<b>Net operating result for the year attributable to Council</b>		<b>32,612</b>	<b>23,802</b>
1,890	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>12,132</b>	<b>3,923</b>

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

**Lachlan Shire Council**

**Statement of Comprehensive Income**

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
<b>Net operating result for the year – from Income Statement</b>		<b>32,612</b>	23,802
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<b>38,779</b>	50,590
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	<b>(53,340)</b>	–
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>(14,561)</b>	50,590
<b>Total other comprehensive income for the year</b>		<b>(14,561)</b>	50,590
<b>Total comprehensive income for the year attributable to Council</b>		<b>18,051</b>	74,392

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



## Lachlan Shire Council

## Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	16,945	16,185
Investments	C1-2	37,600	40,750
Receivables	C1-4	4,759	3,171
Inventories	C1-5	2,313	2,540
Contract assets and contract cost assets	C1-6	3,197	1,334
Other	C1-11	74	160
<b>Total current assets</b>		<b>64,888</b>	<b>64,140</b>
<b>Non-current assets</b>			
Investments	C1-2	19,150	11,750
Receivables	C1-4	393	559
Inventories	C1-5	215	215
Infrastructure, property, plant and equipment (IPPE)	C1-7	622,248	621,339
Intangible assets	C1-8	160	145
<b>Total non-current assets</b>		<b>642,166</b>	<b>634,008</b>
<b>Total assets</b>		<b>707,054</b>	<b>698,148</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	4,022	3,270
Contract liabilities	C3-2	3,899	12,029
Borrowings	C3-3	469	465
Employee benefit provisions	C3-4	3,385	3,210
Provisions	C3-5	101	20
<b>Total current liabilities</b>		<b>11,876</b>	<b>18,994</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	5,878	6,347
Employee benefit provisions	C3-4	135	123
Provisions	C3-5	822	2,392
<b>Total non-current liabilities</b>		<b>6,835</b>	<b>8,862</b>
<b>Total liabilities</b>		<b>18,711</b>	<b>27,856</b>
<b>Net assets</b>		<b>688,343</b>	<b>670,292</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	289,783	257,171
IPPE revaluation reserve	C4-1	398,560	413,121
<b>Council equity interest</b>		<b>688,343</b>	<b>670,292</b>
<b>Total equity</b>		<b>688,343</b>	<b>670,292</b>

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

Lachlan Shire Council | Statement of Changes in Equity | for the year ended 30 June 2023

**Lachlan Shire Council**

**Statement of Changes in Equity**  
for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		257,171	413,121	670,292	233,369	362,531	595,900
Net operating result for the year		32,612	–	32,612	23,802	–	23,802
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	38,779	38,779	–	50,590	50,590
Impairment (loss) reversal relating to IPP&E	C1-7	–	(53,340)	(53,340)	–	–	–
<b>Other comprehensive income</b>		–	(14,561)	(14,561)	–	50,590	50,590
<b>Total comprehensive income</b>		<b>32,612</b>	<b>(14,561)</b>	<b>18,051</b>	<b>23,802</b>	<b>50,590</b>	<b>74,392</b>
<b>Closing balance at 30 June</b>		<b>289,783</b>	<b>398,560</b>	<b>688,343</b>	<b>257,171</b>	<b>413,121</b>	<b>670,292</b>

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

Lachlan Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
12,178	Rates and annual charges		11,843	11,529
3,984	User charges and fees		3,765	7,167
662	Interest received		1,345	533
27,190	Grants and contributions		43,607	46,118
–	Bonds, deposits and retentions received		–	20
737	Other		5,088	6,124
<i>Payments:</i>				
(10,921)	Payments to employees		(11,597)	(11,310)
(13,308)	Payments for materials and services		(13,734)	(11,731)
(369)	Borrowing costs		(439)	(153)
–	Bonds, deposits and retentions refunded		(6)	–
(1,103)	Other		(6,544)	(5,202)
19,050	<b>Net cash flows from operating activities</b>	G1-1	<b>33,328</b>	<b>43,095</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
–	Redemption of term deposits		42,750	19,500
–	Sale of real estate assets		–	270
1,155	Proceeds from sale of IPPE		1,138	1,428
–	Sale of non-current assets classified as 'held for sale'		–	–
–	Deferred debtors receipts		11	6
<i>Payments:</i>				
–	Acquisition of term deposits		(47,000)	(30,500)
(21,198)	Payments for IPPE		(28,947)	(31,085)
–	Purchase of intangible assets		(55)	(11)
(20,043)	<b>Net cash flows from investing activities</b>		<b>(32,103)</b>	<b>(40,392)</b>
<b>Cash flows from financing activities</b>				
<i>Payments:</i>				
(465)	Repayment of borrowings		(465)	(460)
(465)	<b>Net cash flows from financing activities</b>		<b>(465)</b>	<b>(460)</b>
(1,458)	<b>Net change in cash and cash equivalents</b>		<b>760</b>	<b>2,243</b>
16,185	Cash and cash equivalents at beginning of year		16,185	13,942
14,727	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>16,945</b>	<b>16,185</b>
–	plus: Investments on hand at end of year	C1-2	56,750	52,500
14,727	<b>Total cash, cash equivalents and investments</b>		<b>73,695</b>	<b>68,685</b>

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

## Lachlan Shire Council

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## Lachlan 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 27 September 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 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 C1-7
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

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

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2– B2-4.

#### **COVID-19 Impacts**

During the 2023 financial year, Covid-19 has caused minimal disruption to Council's business practices with only a small number of staff working remotely from home or at other Council facilities away from the main administration building. Whilst this has caused some inconvenience it has not resulted in significant additional cost.

Most increase in costs related to following Public Health Orders and to support the safety of Council workers and the community.

Rate collections and other receivables have not been impacted.

Council is of the opinion that physical, non-current assets have not declined in value due to Covid-19. Fair value for the majority of Council's non-current assets is determined by replacement cost and there is no anticipated material change in value due to the pandemic.

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## A1-1 Basis of preparation (continued)

For assets where fair value is determined by market value, Council has no evidence of material changes to these values.

The financial impact of Covid-19 in 2023 has not been significant. Ongoing, it is expected that the financial impact will not be material.

### 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 Supply business
- Sewerage business

#### 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.

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

Volunteers services are minimal in Lachlan Shire Council and have not been recognised in the income statement.

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

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

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

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

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

### New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2022. None of these standards had a significant impact on the reported financial position or financial performance.



**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	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>Functions or activities</b>										
Community Services	3,465	3,802	1,705	1,772	1,760	2,030	1,092	2,895	23,440	17,627
Tourism & Economic Development	7,062	3,927	1,397	1,092	5,665	2,835	3,139	3,182	19,213	19,630
Transport	24,662	10,079	12,755	8,614	11,907	1,465	27,771	9,821	448,056	460,007
Governance & Financial Control	24,622	22,185	7,864	7,616	16,758	14,569	14,651	13,243	46,250	38,709
People & Environment	3,140	4,009	4,266	4,863	(1,126)	(854)	571	506	8,849	8,549
Recreation	1,697	906	4,493	3,925	(2,796)	(3,019)	3,580	1,344	44,933	43,152
Service Infrastructure	8,367	14,098	7,923	7,322	444	6,776	2,796	9,124	116,313	110,474
<b>Total functions and activities</b>	<b>73,015</b>	<b>59,006</b>	<b>40,403</b>	<b>35,204</b>	<b>32,612</b>	<b>23,802</b>	<b>53,600</b>	<b>40,115</b>	<b>707,054</b>	<b>698,148</b>



## B1-2 Components of functions or activities

---

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

### Community Services

Includes connecting with our Aboriginal communities, assistance with successful transition from school to training to employment, childcare services and facilities that meet the needs of young families, support for the elderly in our community, community participation in arts and cultural activities, improved health care for the community and social outcomes for those with disabilities, and wellbeing of youth

### Tourism & Economic Development

Includes camping areas and caravan parks, facilitating tourism and area promotion, advocating and facilitating industrial development and real estate development and sales

### Transport

Includes provision and maintenance of roads, bridges, pedestrian and cycle paths, parking areas

### Governance & Financial Control

Includes an effective and responsive Council, financial controls, legislative compliance, corporate and governance support, communication with residents, and strategic management of villages and Crown Reserves

### People & Environment

Includes waste management, community land, animal control, community safety, preservation of heritage, noxious plants and insect/vermin control, emergency services, town planning and building control, street lights and street cleaning

### Recreation

Includes lakes and rivers, community buildings, streetscapes, parks & gardens, sporting facilities and playgrounds, libraries and cemeteries

### Service Infrastructure

Includes provision and maintenance of water and sewerage utilities and stormwater drainage

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2023	2022
<b>Ordinary rates</b>		
Residential	1,393	1,313
Farmland	5,077	4,984
Mining	118	359
Business	331	322
Less: pensioner rebates (mandatory)	(52)	(55)
<b>Rates levied to ratepayers</b>	<b>6,867</b>	<b>6,923</b>
Pensioner rate subsidies received	30	31
<b>Total ordinary rates</b>	<b>6,897</b>	<b>6,954</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	1,105	1,030
Stormwater management services	51	51
Water supply services	1,597	1,438
Sewerage services	1,815	1,643
Waste management services (non-domestic)	459	437
Less: pensioner rebates (mandatory)	(110)	(114)
<b>Annual charges levied</b>	<b>4,917</b>	<b>4,485</b>
Pensioner annual charges subsidies received:		
– Water	18	19
– Sewerage	16	17
– Domestic waste management	26	26
<b>Total annual charges</b>	<b>4,977</b>	<b>4,547</b>
<b>Total rates and annual charges</b>	<b>11,874</b>	<b>11,501</b>

Council has used 01/07/2019 year valuations provided by the NSW Valuer General in calculating its rates.

#### Accounting policy

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

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

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

## B2-2 User charges and fees

\$ '000	2023	2022
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>		
Water supply services	2,069	1,799
Sewerage services	4	8
<b>Total specific user charges</b>	<b>2,073</b>	<b>1,807</b>
<b>Other user charges and fees</b>		
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>		
Regulatory/ statutory fees	142	134
Section 10.7 certificates (EP&A Act)	21	20
Section 603 certificates	15	21
<b>Total fees and charges – statutory/regulatory</b>	<b>178</b>	<b>175</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>		
Aerodrome	11	7
Caravan park	674	735
Cemeteries	34	29
Child care	334	315
Library and art gallery	3	2
Park rents	18	13
Transport for NSW works (state roads not controlled by Council)	117	93
Saleyards	13	11
Waste disposal tipping fees	117	82
Water connection fees	–	1
Hall hire	6	10
Meals on wheels and community care	95	104
Private works – section 67	541	909
Other	1	–
<b>Total fees and charges – other</b>	<b>1,964</b>	<b>2,311</b>
<b>Total other user charges and fees</b>	<b>2,142</b>	<b>2,486</b>
<b>Total user charges and fees</b>	<b>4,215</b>	<b>4,293</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time	6	10
User charges and fees recognised at a point in time	4,209	4,283
<b>Total user charges and fees</b>	<b>4,215</b>	<b>4,293</b>

### Accounting policy

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

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

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 the term of the licence.

**B2-3 Other revenues**

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
Legal fees recovery – rates and charges (extra charges)	64	19
Commissions and agency fees	168	168
Diesel rebate	95	144
Insurance claims recoveries	–	14
Sales – general	69	216
Reimbursements – Other	223	417
Other	150	205
<b>Total other revenue</b>	<b>769</b>	<b>1,183</b>
<b>Timing of revenue recognition for other revenue</b>		
Other revenue recognised over time	–	–
Other revenue recognised at a point in time	769	1,183
<b>Total other revenue</b>	<b>769</b>	<b>1,183</b>

**Accounting policy for other revenue**

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

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

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

**B2-4 Grants and contributions**

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	1,854	3,343	–	–
Financial assistance – local roads component	1,079	1,875	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	7,469	5,133	–	–
Financial assistance – local roads component	4,249	2,892	–	–
<b>Amount recognised as income during current year</b>	<b>14,651</b>	<b>13,243</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
<b>Previously specific grants:</b>				
Water supplies	36	–	2,678	9,100
Sewerage services	12	–	54	23
Bushfire and emergency services	194	120	121	–
Child care	566	600	–	–
Community care	523	412	–	–
Economic development	27	60	–	446
Library	–	–	45	29
Library – per capita	34	49	–	–
Noxious weeds	80	69	–	–
Public halls	–	–	38	47
Recreation and culture	97	–	1,387	711
Aerodromes	–	–	271	–
Footpaths	–	–	–	16
Transport (flood damage)	2,922	–	–	–
Tourism	–	8	6,349	2,342
Town planning	30	25	–	–
Waste management	–	–	–	3
Youth	3	8	–	–
Street lighting	43	43	–	–
Transport (roads to recovery)	2,129	2,129	–	–
Transport (other roads and bridges funding)	8,431	–	7,039	3,998
<b>Previously contributions:</b>				
Bushfire services	–	167	–	38
Community services	–	24	1,944	2,339
Recreation and culture	–	–	36	17
Transport for NSW contributions (regional roads, block grant)	3,342	3,279	400	400
Caravan parks	–	–	–	326
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>18,469</b>	<b>6,993</b>	<b>20,362</b>	<b>19,835</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>18,469</b>	<b>6,993</b>	<b>20,362</b>	<b>19,835</b>
<b>Total grants and non-developer contributions</b>	<b>33,120</b>	<b>20,236</b>	<b>20,362</b>	<b>19,835</b>
<b>Comprising:</b>				
– Commonwealth funding	17,591	16,070	2,318	3,275
– State funding	15,506	4,158	18,008	16,543
– Other funding	23	8	36	17
	<b>33,120</b>	<b>20,236</b>	<b>20,362</b>	<b>19,835</b>

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Developer contributions:</b>					
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
<b>Cash contributions</b>					
S 7.12 – fixed development consent levies	G3	–	–	103	44
S 64 – water supply contributions		–	–	12	–
S 64 – sewerage service contributions		–	–	3	–
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>118</b>	<b>44</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>118</b>	<b>44</b>
<b>Total contributions</b>		<b>–</b>	<b>–</b>	<b>118</b>	<b>44</b>
<b>Total grants and contributions</b>		<b>33,120</b>	20,236	<b>20,480</b>	19,879
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		1,178	512	20,399	19,831
Grants and contributions recognised at a point in time		31,942	19,724	81	48
<b>Total grants and contributions</b>		<b>33,120</b>	20,236	<b>20,480</b>	19,879

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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 2023	Operating 2022	Capital 2023	Capital 2022
<b>Unspent grants and non-developer contributions</b>				
Unspent funds at 1 July	1,345	1,897	11,762	5,633
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	8,205	208	–	10
<b>Add:</b> Funds received and not recognised as revenue in the current year	183	80	2,193	8,503
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(192)	(800)	–	(282)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(7)	(40)	(10,282)	(2,102)
<b>Unspent grants and non-developer contributions at 30 June</b>	<b>9,534</b>	<b>1,345</b>	<b>3,673</b>	<b>11,762</b>
<b>Unspent Developer Contributions</b>				
Unspent funds at 1 July	–	–	351	351
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	128	44
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(100)	(44)
<b>Unspent developer contributions at 30 June</b>	<b>–</b>	<b>–</b>	<b>379</b>	<b>351</b>

### Accounting policy

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

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

The performance obligations vary according to the agreement but include development of reports and promotion of events. 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.

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## B2-4 Grants and contributions (continued)

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

### **Developer contributions**

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

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

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

### **Other grants and contributions**

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

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



### B2-5 Interest and investment income

\$ '000	2023	2022
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	123	124
– Cash and investments	1,892	452
<b>Total interest and investment income</b>	<b>2,015</b>	<b>576</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	55	56
General Council cash and investments	1,413	355
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.12	14	4
– Section 64	1	–
Water fund operations	258	85
Sewerage fund operations	272	75
Domestic waste management operations	2	1
<b>Total interest and investment income</b>	<b>2,015</b>	<b>576</b>

#### Accounting policy

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

### B2-6 Other income

\$ '000	Notes	2023	2022
<b>Rental income</b>			
Leaseback fees - council vehicles		111	109
Rental Income		422	388
<b>Total rental income</b>	C2-2	<b>533</b>	<b>497</b>
<b>Other</b>			
Revaluation/reassessment of Tip Rehabilitation provision		9	841
<b>Total other</b>		<b>9</b>	<b>841</b>
<b>Total other income</b>		<b>542</b>	<b>1,338</b>

### B3 Costs of providing services

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

\$ '000	2023	2022
Salaries and wages	9,615	9,921
Employee leave entitlements (ELE)	1,759	1,173
Superannuation	1,081	1,074
Workers' compensation insurance	308	238
Fringe benefit tax (FBT)	119	128
Protective clothing	44	52
Other	84	71
<b>Total employee costs</b>	<b>13,010</b>	<b>12,657</b>
Less: capitalised costs	(1,192)	(1,558)
<b>Total employee costs expensed</b>	<b>11,818</b>	<b>11,099</b>
Number of 'full-time equivalent' employees (FTE) at year end	147	147
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	162	163

#### Accounting policy

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

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.

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	2023	2022
Raw materials and consumables		7,619	6,392
Contractor and consultancy costs			
– Aerodromes		540	16
– Animal Control		2	11
– Buildings Dwellings		156	501
– Caravan Parks		507	672
– Cemeteries		8	10
– Children's services		11	4
– Corporate Services		575	466
– Engineering office and operations		24	12
– Flood Works		1,774	56
– Halls and community centres		141	137
– Health		133	112
– Home and community care		7	6
– Libraries		23	22
– Medical Health Centres		10	4
– Noxious Weeds		3	–
– Other community services and amenities		32	353
– Other Economic Affairs		912	528
– Parks and reserves		66	341
– Private Works		26	151
– Public Amenities		8	13
– Roads Infrastructure		11,456	7,368
– Rural fire service and SES		99	63
– Sewerage		714	725
– Sports grounds and recreation facilities		1,627	302
– Street Cleaning		8	7
– Swimming Pools		1,157	1,907
– Tourism		3,855	1,232
– Town Planning Office		77	43
– Waste		1,370	1,288
– Water		4,094	10,834
– Works Depots/Workshops/Plant		380	1,709
– Western Plains Regional Development – Youth Services		171	186
Audit Fees	F2-1	65	70
Councillor and Mayoral fees and associated expenses	F1-2	216	188
Advertising		28	21
Bank charges		35	40
Cleaning		154	120
Computer software charges		337	331
Electricity and heating		592	594
Insurance		793	707
Postage		31	33
Printing and stationery		63	67
Street lighting		119	621
Telephone and communications		97	106
Tourism expenses (excluding employee costs)		4	9
Valuation fees		37	35
Training costs (other than salaries and wages)		145	138
Other expenses		–	30
Audit, Risk & Improvement Committee		8	3
Investment advisory service		12	10
Write down of real estate assets held for sale		–	–
<b>Legal expenses:</b>			
– Legal expenses: debt recovery		18	19
– Legal expenses: other		66	34

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### B3-2 Materials and services (continued)

\$ '000	2023	2022
<b>Total materials and services</b>	<b>40,405</b>	<b>38,647</b>
Less: capitalised costs	<b>(25,929)</b>	<b>(26,799)</b>
<b>Total materials and services</b>	<b>14,476</b>	<b>11,848</b>

#### Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

### B3-3 Borrowing costs

\$ '000	Notes	2023	2022
<b>(i) Interest bearing liability costs</b>			
Interest on loans		347	169
<b>Total interest bearing liability costs</b>		<b>347</b>	<b>169</b>
<b>Total interest bearing liability costs expensed</b>			
		<b>347</b>	<b>169</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	89	32
<b>Total other borrowing costs</b>		<b>89</b>	<b>32</b>
<b>Total borrowing costs expensed</b>			
		<b>436</b>	<b>201</b>

#### Accounting policy

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

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

\$ '000	Notes	2023	2022
<b>Depreciation and amortisation</b>			
Plant and equipment		1,775	1,368
Office equipment		278	79
Furniture and fittings		115	77
Land improvements (depreciable)		54	45
<b>Infrastructure:</b>			
– Buildings – non-specialised	C1-7	94	106
– Buildings – specialised		1,349	1,043
– Other structures		909	671
– Roads		4,593	4,583
– Bridges		358	332
– Footpaths		119	115
– Stormwater drainage		142	133
– Water supply network		1,748	1,571
– Sewerage network		634	554
<b>Other assets:</b>			
– Library books		14	9
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5, C1-7	34	121
Intangible assets	C1-8	40	32
<b>Total depreciation and amortisation costs</b>		<b>12,256</b>	<b>10,839</b>

#### Impairment / revaluation decrement of IPPE

<b>Infrastructure:</b>	C1-7
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**B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)**

\$ '000	Notes	2023	2022
– Roads		53,340	–
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>53,340</b>	<b>–</b>
Amounts taken through revaluation reserve	C1-7	(53,340)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>12,256</b>	<b>10,839</b>

**Accounting policy**

**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.

**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	2023	2022
<b>Impairment of receivables</b>			
Other		210	147
<b>Total impairment of receivables</b>	C1-4	<b>210</b>	<b>147</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		16	9
– NSW fire brigade levy		43	37
– NSW rural fire service levy		547	410
– Other contributions/levies		7	3
Donations, contributions and assistance to other organisations (Section 356)		177	97
– Lachlan & Western Regional Services Inc		56	53
– Lower Lachlan Community Services		56	54
Write-down of inventories held for sale or distribution		37	124
<b>Total other expenses</b>		<b>1,149</b>	<b>934</b>

**Accounting policy**

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

Impairment expenses are recognised when identified.

**B4 Gains or losses**

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

\$ '000	Notes	2023	2022
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		–	355
Less: carrying amount of property assets sold/written off		<u>(44)</u>	<u>(244)</u>
<b>Gain (or loss) on disposal</b>		<b><u>(44)</u></b>	<b><u>111</u></b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
	C1-7		
Proceeds from disposal – plant and equipment		1,138	1,073
Less: carrying amount of plant and equipment assets sold/written off		<u>(875)</u>	<u>(843)</u>
<b>Gain (or loss) on disposal</b>		<b><u>263</u></b>	<b><u>230</u></b>
<b>Gain (or loss) on disposal of infrastructure</b>			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		<u>(487)</u>	<u>(693)</u>
<b>Gain (or loss) on disposal</b>		<b><u>(487)</u></b>	<b><u>(693)</u></b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
	C1-5		
Proceeds from disposal – real estate assets		–	270
Less: carrying amount of real estate assets sold/written off		<u>–</u>	<u>(201)</u>
<b>Gain (or loss) on disposal</b>		<b><u>–</u></b>	<b><u>69</u></b>
<b>Gain (or loss) on disposal of term deposits</b>			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		42,750	19,500
Less: carrying amount of term deposits sold/redeemed/matured		<u>(42,750)</u>	<u>(19,500)</u>
<b>Gain (or loss) on disposal</b>		<b><u>–</u></b>	<b><u>–</u></b>
<b>Net gain (or loss) from disposal of assets</b>		<b><u>(268)</u></b>	<b><u>(283)</u></b>

**Accounting policy**

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

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 29 June 2022 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	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Other revenues</b>	383	769	386	101% <b>F</b>
Service NSW Agency payments of \$181K were not included in the Other Revenue budget area in 2023. Reimbursements were \$127K higher than expected and other items of revenue not budgeted for included \$40K for the sale of water licences and \$33K received for energy rebates.				
<b>Operating grants and contributions</b>	17,292	33,120	15,828	92% <b>F</b>
In 2023, Council received 100% of the 2024 Financial Assistance Grant, \$3.95M of which was not provided for in the 2023 Annual Budget. As well, Council received Emergency Support funding of \$1.5M due to the November 2022 floods. Grants for Potholes and Road Maintenance for \$8.43M were also received which had not been anticipated when preparing the Annual Budget.				
<b>Capital grants and contributions</b>	9,899	20,480	10,581	107% <b>F</b>
Continuing programs from 2022 were not considered in the Annual Budget with the following items brought in as part of the revoke process in 2023: \$2.68M for the Drought Water Security Project, \$6.35M for the Visitor Information Centre and tourism precinct and \$2.5M for various Fixing Local Road projects.				
<b>Other income</b>	353	542	189	54% <b>F</b>
Increases in Staff rentals, Gym payments and lease for the old abattoir were not considered in the Annual Budget.				
<b>Expenses</b>				
<b>Borrowing costs</b>	369	436	(67)	(18)% <b>U</b>
Tip remediation provision adjustments were \$67K higher than anticipated in 2023.				
<b>Net losses from disposal of assets</b>	50	268	(218)	(436)% <b>U</b>
A \$487K writedown of infrastructure assets and a \$263K gain on disposal of plant was not allowed for in the 2023 Annual Budget.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	19,050	33,328	14,278	75% <b>F</b>
Unanticipated Grants and Contributions had a significant impact on cashflows in 2023. This included previously mentioned grants, such as the Financial Assistance Grant of \$3.95M and the Road repair grants for \$8.43M.				
<b>Cash flows from investing activities</b>	(20,043)	(32,103)	(12,060)	60% <b>U</b>
Payments for IPPE was \$8M more than budgeted for in the Annual Budget. The increases were accounted for in the revotes relating to the previous year. Term deposit investments were more than was redeemed and were not included in the Annual Budget.				



**C Financial position**

**C1 Assets we manage**

**C1-1 Cash and cash equivalents**

<b>\$ '000</b>	<b>2023</b>	2022
<b>Cash assets</b>		
Cash on hand and at bank	3,689	7,544
Cash equivalent assets		
– Deposits at call	13,256	8,641
<b>Total cash and cash equivalents</b>	<b>16,945</b>	<b>16,185</b>

**Reconciliation of cash and cash equivalents**

Total cash and cash equivalents per Statement of Financial Position	16,945	16,185
<b>Balance as per the Statement of Cash Flows</b>	<b>16,945</b>	<b>16,185</b>

**Accounting policy**

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

## C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	37,600	19,150	40,750	11,750
<b>Total</b>	<b>37,600</b>	<b>19,150</b>	<b>40,750</b>	<b>11,750</b>
<b>Total financial investments</b>	<b>37,600</b>	<b>19,150</b>	<b>40,750</b>	<b>11,750</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>54,545</b>	<b>19,150</b>	<b>56,935</b>	<b>11,750</b>

### Accounting policy

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

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

#### Financial assets

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

#### Classification

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

- amortised cost
- fair value through profit and loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

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

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position.

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

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

#### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>73,695</b>	68,685
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>45,168</b>	39,659
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	2,727	8,583
<b>External restrictions – included in liabilities</b>	<b>2,727</b>	8,583
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	345	334
Developer contributions – water fund	26	13
Developer contributions – sewer fund	8	4
Specific purpose unexpended grants (recognised as revenue) – general fund	10,480	4,524
Water fund	7,272	8,166
Sewer fund	6,778	6,564
Stormwater management	694	642
Meals on wheels	65	65
Lachlan aged and community services	25	25
Domestic waste management	107	106
<b>External restrictions – other</b>	<b>25,800</b>	20,443
<b>Total external restrictions</b>	<b>28,527</b>	29,026

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.

\$ '000	2023	2022
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>45,168</b>	39,659
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>7,884</b>	7,687

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

\$ '000	2023	2022
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	7,658	7,250
Employees leave entitlement	2,068	1,955
Carry over works	7,577	5,968
Aerodromes	46	141
Capital improvements	1,488	1,488
Chambers / computer equipment	138	80
Condobolin cemetery	90	33
Condobolin District Retirement Village	931	956
Condobolin main street improvements	104	104
Depot replacement	6,095	5,422
Financial assistance grant – gen component	7,469	5,133
Gravel pit restoration	713	713
Gumbend lake	69	63
Housing/land development	1,992	1,967
Revolving Energy Fund	117	48
Swimming pools	81	81
Tip restoration	206	188
Town planning	118	65
Waste management	299	277
Elections	25	40
<b>Total internal allocations</b>	<b>37,284</b>	<b>31,972</b>

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

**C1-4 Receivables**

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	614	1,032	387	1,063
Interest and extra charges	412	–	310	–
User charges and fees	2,353	–	1,849	–
Accrued revenues				
– Interest on investments	753	–	185	–
Deferred debtors	–	47	–	58
Net GST receivable	817	–	576	–
Other debtors	(7)	–	(7)	–
<b>Total</b>	<b>4,942</b>	<b>1,079</b>	<b>3,300</b>	<b>1,121</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	–	(686)	–	(562)
User charges and fees	(183)	–	(129)	–
<b>Total provision for impairment – receivables</b>	<b>(183)</b>	<b>(686)</b>	<b>(129)</b>	<b>(562)</b>
<b>Total net receivables</b>	<b>4,759</b>	<b>393</b>	<b>3,171</b>	<b>559</b>

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**C1-4 Receivables (continued)**

\$ '000	2023	2022
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	691	576
+ new provisions recognised during the year	232	219
– amounts provided for but recovered during the year	(54)	(104)
<b>Balance at the end of the year</b>	<b>869</b>	<b>691</b>

**Accounting policy**

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

**Impairment**

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

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.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges 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.

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.

The Council writes off a 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 2 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	–	215	–	215
Stores and materials	2,313	–	2,540	–
<b>Total inventories at cost</b>	<b>2,313</b>	<b>215</b>	<b>2,540</b>	<b>215</b>
<b>Total inventories</b>	<b>2,313</b>	<b>215</b>	<b>2,540</b>	<b>215</b>

**(i) Other disclosures**

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(a) Details for real estate development</b>					
Residential		–	215	–	215
<b>Total real estate for resale</b>		<b>–</b>	<b>215</b>	<b>–</b>	<b>215</b>
(Valued at the lower of cost and net realisable value)					
<b>Represented by:</b>					
Acquisition costs		–	215	–	215
<b>Total costs</b>		<b>–</b>	<b>215</b>	<b>–</b>	<b>215</b>
<b>Total real estate for resale</b>		<b>–</b>	<b>215</b>	<b>–</b>	<b>215</b>
<b>Movements:</b>					
Real estate assets at beginning of the year		–	215	201	215
– WDV of sales (expense)	B4-1	–	–	(201)	–
<b>Total real estate for resale</b>		<b>–</b>	<b>215</b>	<b>–</b>	<b>215</b>

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## C1-5 Inventories (continued)

### Accounting policy

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

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

#### Land held for resale

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

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

## C1-6 Contract assets and Contract cost assets

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Contract assets	3,197	–	1,334	–
<b>Total contract assets and contract cost assets</b>	<b>3,197</b>	<b>–</b>	<b>1,334</b>	<b>–</b>

### Contract assets

Work relating to infrastructure grants	3,197	–	1,334	–
<b>Total contract assets</b>	<b>3,197</b>	<b>–</b>	<b>1,334</b>	<b>–</b>

#### Significant changes in contract assets

Council has performed works relating to Council owned assets, for which grant funding has been sourced, and, at the end of the financial year had not received the grant funds.

Grants include:

- Multi Sport Centre Grant - SRA Amenities upgrade
- Fixing Local Roads - School Precinct Safety works, Lachlan Valley Way and Busby Street works
- Growing Local Economies - Lachlan Visitor Information Centre

### Accounting policy

#### Contract assets

Contract assets represent Council's right to payment for grant funded projects that have been undertaken throughout the year. The that are subject to grant funds but the grant funds have not yet been paid, or have not been fully paid, to Council.

Contract assets arise to reflect these grants as income in the same financial year for which the works were completed, and may not coincide with milestone payments as stated in the grant funding agreement.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

#### Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

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## C1-6 Contract assets and Contract cost assets (continued)

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The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.



C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	26,521	–	26,521	4,701	17,541	–	–	–	(4,506)	(49)	–	44,208	–	44,208
Plant and equipment	25,779	(15,073)	10,706	19	3,822	(975)	(1,775)	–	–	–	–	27,332	(15,535)	11,797
Office equipment	1,721	(1,237)	484	10	46	–	(278)	–	–	–	–	1,777	(1,515)	262
Furniture and fittings	1,483	(963)	520	6	39	–	(115)	–	–	–	–	1,527	(1,077)	450
<b>Land:</b>														
– Operational land	6,409	–	6,409	–	–	–	–	–	–	–	–	6,409	–	6,409
– Community land	3,484	–	3,484	–	–	–	–	–	–	–	–	3,484	–	3,484
Land improvements – non-depreciable	655	–	655	–	–	–	–	–	–	–	–	655	–	655
Land improvements – depreciable	1,227	(475)	752	–	18	–	(54)	–	–	–	–	1,244	(528)	716
<b>Infrastructure:</b>														
– Buildings – non-specialised	4,173	(1,580)	2,593	–	19	(40)	(94)	–	–	(26)	1,490	5,241	(1,299)	3,942
– Buildings – specialised	68,130	(32,908)	35,222	36	129	–	(1,349)	–	61	31	3,905	69,616	(31,581)	38,035
– Other structures	25,806	(9,277)	16,529	147	622	–	(909)	–	725	–	1,876	29,009	(10,019)	18,990
– Roads	477,774	(75,823)	401,951	1,239	1,141	(487)	(4,593)	(53,340)	2,628	–	23,693	510,711	(138,479)	372,232
– Bridges	36,543	(11,173)	25,370	–	–	–	(358)	–	–	–	1,479	38,703	(12,212)	26,491
– Footpaths	5,987	(1,819)	4,168	144	45	–	(119)	–	52	–	248	6,591	(2,053)	4,538
– Stormwater drainage	11,722	(3,336)	8,386	–	850	–	(142)	–	1,001	–	470	14,241	(3,676)	10,565
– Water supply network	108,988	(52,605)	56,383	–	219	–	(1,748)	–	–	–	4,213	117,610	(58,543)	59,067
– Sewerage network	41,016	(22,166)	18,850	–	–	–	(634)	–	–	–	1,405	44,179	(24,558)	19,621
<b>Other assets:</b>														
– Library books	173	(116)	57	–	32	–	(14)	–	–	–	–	205	(130)	75
<b>Reinstatement, rehabilitation and restoration assets (refer Note 16):</b>														
– Tip assets	2,989	(690)	2,299	–	–	–	(34)	–	–	(1,554)	–	1,435	(724)	711
<b>Total infrastructure, property, plant and equipment</b>	<b>850,580</b>	<b>(229,241)</b>	<b>621,339</b>	<b>6,302</b>	<b>24,523</b>	<b>(1,502)</b>	<b>(12,216)</b>	<b>(53,340)</b>	<b>(39)</b>	<b>(1,598)</b>	<b>38,779</b>	<b>924,177</b>	<b>(301,929)</b>	<b>622,248</b>

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

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C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	14,207	–	14,207	1,958	19,268	–	–	(8,854)	(58)	–	–	26,521	–	26,521
Plant and equipment	24,705	(14,565)	10,140	378	2,352	(843)	(1,368)	47	–	–	–	25,779	(15,073)	10,706
Office equipment	1,641	(1,158)	483	–	80	–	(79)	–	–	–	–	1,721	(1,237)	484
Furniture and fittings	1,430	(887)	543	–	54	–	(77)	–	–	–	–	1,483	(963)	520
<b>Land:</b>														
– Operational land	6,409	–	6,409	–	–	–	–	–	–	–	–	6,409	–	6,409
– Community land	3,484	–	3,484	–	–	–	–	–	–	–	–	3,484	–	3,484
Land improvements – non-depreciable	655	–	655	–	–	–	–	–	–	–	–	655	–	655
Land improvements – depreciable	990	(430)	560	237	–	–	(45)	–	–	–	–	1,227	(475)	752
<b>Infrastructure:</b>														
– Buildings – non-specialised	4,440	(1,510)	2,930	–	–	(244)	(106)	–	13	–	–	4,173	(1,580)	2,593
– Buildings – specialised	57,280	(28,158)	29,122	301	1,404	(254)	(1,043)	866	–	–	4,826	68,130	(32,908)	35,222
– Other structures	20,758	(7,347)	13,411	336	563	(69)	(671)	669	(15)	–	2,305	25,806	(9,277)	16,529
– Roads	422,915	(64,281)	358,634	1,609	1,246	(370)	(4,583)	5,581	1	–	39,833	477,774	(75,823)	401,951
– Bridges	31,996	(9,734)	22,262	–	–	–	(332)	927	–	–	2,513	36,543	(11,173)	25,370
– Footpaths	5,641	(1,704)	3,937	25	46	–	(115)	275	–	–	–	5,987	(1,819)	4,168
– Stormwater drainage	11,722	(3,203)	8,519	–	–	–	(133)	–	–	–	–	11,722	(3,336)	8,386
– Water supply network	100,652	(46,035)	54,617	252	441	–	(1,571)	204	–	–	2,440	108,988	(52,605)	56,383
– Sewerage network	38,814	(18,575)	20,239	92	115	–	(554)	285	–	(1,327)	–	41,016	(22,166)	18,850
<b>Other assets:</b>														
– Library books	1,121	(1,082)	39	27	–	–	(9)	–	–	–	–	173	(116)	57
<b>Reinstatement, rehabilitation and restoration assets (refer Note 16):</b>														
– Tip assets	2,453	(569)	1,884	–	–	–	(121)	–	536	–	–	2,989	(690)	2,299
<b>Total infrastructure, property, plant and equipment</b>	<b>751,313</b>	<b>(199,238)</b>	<b>552,075</b>	<b>5,215</b>	<b>25,569</b>	<b>(1,780)</b>	<b>(10,807)</b>	<b>–</b>	<b>477</b>	<b>(1,327)</b>	<b>51,917</b>	<b>850,580</b>	<b>(229,241)</b>	<b>621,339</b>

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

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## C1-7 Infrastructure, property, plant and equipment (continued)

### Accounting policy

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

Council buildings with a replacement cost exceeding \$750,000 are componentised with each component having a different useful life.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Primary Industries – Office of Water.

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

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

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

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry - specialised	50 to 100
Other plant and equipment	5 to 15	Buildings: other - non - specialised	20 to 40
<b>Other Assets</b>			
Library Books	5 to 10		
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Pipes -Drains	80 to 100
Bores	20 to 40	Pipes - Culverts	50 to 100
Reticulation pipes: PVC	70 to 80	Pits	50 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	20 to 50	Swimming pools	50
Sealed roads: structure	80 to 100	Other open space/recreational assets	20
Unsealed road pavement	20	Other infrastructure	20
Bridge: concrete	100	Solar Panels	25
Bridge: other	50		
Sealed Road pavements	80-100		
Kerb and Gutter	up to 40		
Footpaths	up to 60		
Cycle paths	30		

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## C1-7 Infrastructure, property, plant and equipment (continued)

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Street Furniture 50-60

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. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

### **Crown reserves**

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

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

### **Rural Fire Service assets**

Council does not recognise firefighting equipment purchased on behalf of the rural fire service in the financial statements, as Council deems that they do not have care and control over these assets.

Council recognises buildings, including fire sheds, in the financial statements.

**C1-8 Intangible assets**

Intangible assets are as follows:

\$ '000	2023	2022
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	623	612
Accumulated amortisation	(478)	(446)
<b>Net book value – opening balance</b>	<b>145</b>	<b>166</b>
<b>Movements for the year</b>		
Other movements	55	11
Amortisation charges	(40)	(32)
<b>Closing values at 30 June</b>		
Gross book value	678	623
Accumulated amortisation	(518)	(478)
<b>Total software – net book value</b>	<b>160</b>	<b>145</b>
<b>Total intangible assets – net book value</b>	<b>160</b>	<b>145</b>

**Accounting policy**

**IT development and software**

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

## C2 Leasing activities

### C2-1 Council as a lessee

#### Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. As of 01/07/2022 Council's arrangement with the supplier of its photocopiers is based on useage, with no fixed payment.

#### (a) Income Statement

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

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

#### Accounting policy

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

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

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

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

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

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

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

#### Exceptions to lease accounting

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

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

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

### C2-2 Council as a lessor

#### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups and staff; these leases have been classified as operating leases for financial reporting purposes.

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

\$ '000	2023	2022
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#### (i) Assets held as investment property

#### (ii) Assets held as property, plant and equipment

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

\$ '000	2023	2022
Council provides operating leases on Council buildings for the purpose of supporting economic development and the community.		
Lease income (excluding variable lease payments not dependent on an index or rate)	422	388
Leaseback fees - council vehicles	111	109
<b>Total income relating to operating leases for Council assets</b>	<b>533</b>	<b>497</b>

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

Council leases out buildings and land which are valued as per below:

### Reconciliation of IPPE assets leased out as operating leases

\$ '000	Land 2023	Land 2022	Buildings - Specialised 2023	Buildings - Specialised 2022
<b>Opening balance as at 1 July</b>	<b>1,395</b>	<b>1,620</b>	<b>3,966</b>	<b>4,362</b>
Additions new assets	-	28	-	-
Carrying value of disposals	-	(253)	-	(236)
Depreciation expense	-	-	(44)	(160)
Adjustments and transfers	22	-	-	-
Revaluation increments to equity (ARR)	-	-	1,576	-
<b>Closing balance as at 30 June</b>	<b>1,417</b>	<b>1,395</b>	<b>5,498</b>	<b>3,966</b>

\$ '000	2023	2022
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### (ii) Maturity analysis of contractual lease income

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

< 1 year	196	230
1–2 years	42	122
2–3 years	42	75
3–4 years	42	62
<b>Total undiscounted lease payments to be received</b>	<b>322</b>	<b>489</b>

### Accounting policy

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

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

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

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



### C3 Liabilities of Council

#### C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Payables</b>				
Government departments and agencies	30	–	11	–
Prepaid rates	261	–	220	–
Goods and services	1,648	–	1,133	–
Goods and services – capital expenditure	1,556	–	1,411	–
Accrued expenses:				
– Borrowings	34	–	37	–
– Salaries and wages	271	–	237	–
– Other expenditure accruals	76	–	69	–
Security bonds, deposits and retentions	146	–	152	–
<b>Total payables</b>	<b>4,022</b>	<b>–</b>	<b>3,270</b>	<b>–</b>
<b>Total payables</b>	<b>4,022</b>	<b>–</b>	<b>3,270</b>	<b>–</b>

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

\$ '000	2023	2022
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	111	110
Other liabilities	96	64
<b>Total payables</b>	<b>207</b>	<b>174</b>

#### Accounting policy

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

#### Payables

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	2023	2023	2022	2022
		Current	Non-current	Current	Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,712	–	11,949	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	187	–	80	–
<b>Total grants received in advance</b>		<b>3,899</b>	<b>–</b>	<b>12,029</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>3,899</b>	<b>–</b>	<b>12,029</b>	<b>–</b>

#### Notes

(i) Council has received funding to construct assets including sporting and showground facilities, public amenities and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

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

\$ '000	2023	2022
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	10,468	2,129
Operating grants (received prior to performance obligation being satisfied)	7	13
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>10,475</b>	<b>2,142</b>

#### Accounting policy

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

### C3-3 Borrowings

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	469	5,878	465	6,347
<b>Total borrowings</b>	<b>469</b>	<b>5,878</b>	<b>465</b>	<b>6,347</b>

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E.

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

\$ '000	2022		Non-cash movements			2023
	Opening Balance	Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance

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## C3-3 Borrowings (continued)

\$ '000	2022		Non-cash movements			2023
	Opening Balance	Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,812	(465)	–	–	–	6,347
<b>Total liabilities from financing activities</b>	<b>6,812</b>	<b>(465)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,347</b>

\$ '000	2021		Non-cash movements			2022
	Opening Balance	Cash flows	Acquisition	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	7,272	(460)	–	–	–	6,812
<b>Total liabilities from financing activities</b>	<b>7,272</b>	<b>(460)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,812</b>

## (b) Financing arrangements

\$ '000	2023	2022
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	500	500
Credit cards/purchase cards	50	50
<b>Total financing arrangements</b>	<b>550</b>	<b>550</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	16	15
<b>Total drawn financing arrangements</b>	<b>16</b>	<b>15</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	34	35
<b>Total undrawn financing arrangements</b>	<b>534</b>	<b>535</b>

## Additional financing arrangements information

## Breaches and defaults

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

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

## Accounting policy

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

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

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

**C3-4 Employee benefit provisions**

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	1,268	–	1,209	–
Sick leave	343	–	378	–
Long service leave	1,549	135	1,409	123
Gratuities	34	–	84	–
Other leave	191	–	130	–
<b>Total employee benefit provisions</b>	<b>3,385</b>	<b>135</b>	<b>3,210</b>	<b>123</b>

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	<u>2,217</u>	<u>2,036</u>
	<b>2,217</b>	<b>2,036</b>

**Description of and movements in provisions****Accounting policy**

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

**Short-term obligations**

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

**Other long-term employee benefit obligations**

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

**On-costs**

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

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

**C3-5 Provisions**

\$ '000	2023		2022	
	Current	Non-Current	Current	Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	101	822	20	2,392
<b>Sub-total – asset remediation/restoration</b>	<b>101</b>	<b>822</b>	<b>20</b>	<b>2,392</b>
<b>Total provisions</b>	<b>101</b>	<b>822</b>	<b>20</b>	<b>2,392</b>

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## C3-5 Provisions (continued)

### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
<b>as at 30/06/23</b>		
At beginning of year	2,412	2,412
Other	(1,489)	(1,489)
Total other provisions at end of year	923	923
<b>as at 30/06/22</b>		
At beginning of year	2,685	2,685
Unwinding of discount	32	32
Derecognition of provision no longer required	(841)	(841)
Remeasurement effects	536	536
Total other provisions at end of year	2,412	2,412

### Nature and purpose of provisions

#### Asset remediation

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

#### Accounting policy

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

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

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

#### Asset remediation – tips and quarries

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

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

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

#### Self-insurance

Council does not self-insure.

## 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 2023	Water 2023	Sewer 2023
<b>Income from continuing operations</b>			
Rates and annual charges	8,262	1,747	1,865
User charges and fees	1,521	2,662	32
Interest and investment revenue	1,416	306	293
Other revenues	782	1	(14)
Grants and contributions provided for operating purposes	33,038	54	28
Grants and contributions provided for capital purposes	17,748	2,678	54
Other income	542	-	-
<b>Total income from continuing operations</b>	<b>63,309</b>	<b>7,448</b>	<b>2,258</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	10,618	740	460
Materials and services	11,127	2,556	793
Borrowing costs	436	-	-
Depreciation, amortisation and impairment of non-financial assets	9,504	1,953	799
Other expenses	548	396	205
Net losses from the disposal of assets	268	-	-
<b>Total expenses from continuing operations</b>	<b>32,501</b>	<b>5,645</b>	<b>2,257</b>
<b>Operating result from continuing operations</b>	<b>30,808</b>	<b>1,803</b>	<b>1</b>
<b>Net operating result for the year</b>	<b>30,808</b>	<b>1,803</b>	<b>1</b>
<b>Net operating result attributable to each council fund</b>	<b>30,808</b>	<b>1,803</b>	<b>1</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>13,060</b>	<b>(875)</b>	<b>(53)</b>

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	13,703	1,681	1,561
Investments	30,416	3,722	3,462
Receivables	2,264	2,031	464
Inventories	2,313	-	-
Contract assets and contract cost assets	3,197	-	-
Other	74	-	-
<b>Total current assets</b>	<b>51,967</b>	<b>7,434</b>	<b>5,487</b>
<b>Non-current assets</b>			
Investments	15,492	1,895	1,763
Receivables	393	-	-
Inventories	215	-	-
Infrastructure, property, plant and equipment	525,899	74,928	21,421
Intangible assets	160	-	-
<b>Total non-current assets</b>	<b>542,159</b>	<b>76,823</b>	<b>23,184</b>
<b>Total assets</b>	<b>594,126</b>	<b>84,257</b>	<b>28,671</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	4,022	-	-
Contract liabilities	2,727	1,172	-
Borrowings	469	-	-
Employee benefit provision	3,385	-	-
Provisions	101	-	-
<b>Total current liabilities</b>	<b>10,704</b>	<b>1,172</b>	<b>-</b>
<b>Non-current liabilities</b>			
Borrowings	5,878	-	-
Employee benefit provision	135	-	-
Provisions	822	-	-
<b>Total non-current liabilities</b>	<b>6,835</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>17,539</b>	<b>1,172</b>	<b>-</b>
<b>Net assets</b>	<b>576,587</b>	<b>83,085</b>	<b>28,671</b>
<b>EQUITY</b>			
Accumulated surplus	230,703	48,680	10,400
Revaluation reserves	345,884	34,405	18,271
<b>Council equity interest</b>	<b>576,587</b>	<b>83,085</b>	<b>28,671</b>
<b>Total equity</b>	<b>576,587</b>	<b>83,085</b>	<b>28,671</b>

D2 Discontinued operations



## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

Council's objective is to maximise its return on cash and investments while maintaining an adequate level of liquidity and preserving capital. The finance team manage the cash and investment portfolio with the assistance of independent advisors. Council has an investment policy which complies with the *Local Government Act* and Ministerial Investment Order 625. The policy is reviewed by Council and its staff and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

The risks associated with the investments held are:

- **price risk** - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers, or factors affecting similar instruments traded in a market
- **interest rate risk** - the risk that movements in interest rates could affect returns
- **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 a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and purchasing investments within policy credit rating allowances. Council also seeks advice from independent advisors before placing funds in cash and investments.

#### (a) Market risk – interest rate

\$ '000	2023	2022
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	700	611

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

### (b) Credit risk

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

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

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

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

Council makes suitable provision for doubtful receivables as required.

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 rates and annual charges			Total
	overdue	< 5 years	≥ 5 years	
<b>2023</b>				
Gross carrying amount	–	1,356	290	1,646
<b>2022</b>				
Gross carrying amount	–	814	636	1,450

##### 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	
<b>2023</b>						
Gross carrying amount	6,230	8	73	13	1,248	7,572
Expected loss rate (%)	0.47%	0.40%	2.50%	0.00%	12.20%	2.42%
<b>ECL provision</b>	<b>29</b>	<b>–</b>	<b>2</b>	<b>–</b>	<b>152</b>	<b>183</b>
<b>2022</b>						
Gross carrying amount	1,434	2,229	368	14	260	4,305
Expected loss rate (%)	0.47%	0.40%	2.50%	0.00%	40.00%	2.99%
<b>ECL provision</b>	<b>7</b>	<b>9</b>	<b>9</b>	<b>–</b>	<b>104</b>	<b>129</b>

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

**(c) Liquidity risk**

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2023</b>							
Payables	0.00%	111	3,911	–	–	4,022	4,022
Borrowings	4.31%	–	813	3,152	4,833	8,798	6,347
<b>Total financial liabilities</b>		<b>111</b>	<b>4,724</b>	<b>3,152</b>	<b>4,833</b>	<b>12,820</b>	<b>10,369</b>
<b>2022</b>							
Payables	0.00%	109	3,161	–	–	3,270	3,270
Borrowings	4.31%	–	813	3,060	5,720	9,593	6,812
<b>Total financial liabilities</b>		<b>109</b>	<b>3,974</b>	<b>3,060</b>	<b>5,720</b>	<b>12,863</b>	<b>10,082</b>

**Loan agreement breaches**

There were no breaches to the loan agreements during the reporting year.

## E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Non-current assets classified as 'held for sale'

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	
		2023	2022	2023	2022	2023	2022	2023	2022
<b>Recurring fair value measurements</b>									
<b>Infrastructure, property, plant and equipment</b> <span style="float: right;">C1-7</span>									
		30/06/2019	30/06/2019	–	–	11,797	10,706	11,797	10,706
		30/06/2019	30/06/2019	–	–	262	484	262	484
		30/06/2019	30/06/2019	–	–	450	520	450	520
		30/06/2021	30/06/2021	5,128	5,128	1,281	1,281	6,409	6,409
		30/06/2021	30/06/2021	–	–	3,484	3,484	3,484	3,484
		30/06/2016	30/06/2015	–	–	655	655	655	655
		30/06/2021	30/06/2021	–	–	716	752	716	752
		30/06/2023	30/06/2018	2,169	1,162	1,773	1,431	3,942	2,593
		30/06/2023	30/06/2018	1,790	234	36,245	34,988	38,035	35,222
		30/06/2023	30/06/2018	–	–	18,990	16,529	18,990	16,529
		01/07/2019	01/07/2019	–	–	372,234	401,951	372,234	401,951
		01/07/2019	01/07/2019	–	–	26,491	25,370	26,491	25,370
		01/07/2019	01/07/2019	–	–	4,538	4,168	4,538	4,168
		30/06/2022	30/06/2022	–	–	59,066	56,383	59,066	56,383
		30/06/2022	30/06/2022	–	–	19,620	18,850	19,620	18,850
		30/06/2021	30/06/2015	–	–	75	57	75	57
		20/06/2023	30/06/2018	–	–	711	2,299	711	2,299
		01/07/2019	01/07/2019	–	–	10,565	8,386	10,565	8,386
				<b>9,087</b>	<b>6,524</b>	<b>568,953</b>	<b>588,294</b>	<b>578,040</b>	<b>594,818</b>

### Non-recurring fair value measurements

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

Council's policy for determining transfers between fair value hierarchies is:

- at the end of the reporting period.

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

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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)

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

Plant & Equipment, Office Equipment and Furniture and Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. A stocktake on Plant & Equipment was undertaken by AssetVal as at 30 June 2019. As part of the stocktake and verification they assessed the current carrying value against the potential Fair Value of the asset. Fair Value assessments were done on a sample of the higher value assets with the current carrying values all within 10% of the estimated Fair Value.

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

##### Operational Land

Operational land was revalued as at 30 June 2021 by Australis Asset Advisory Group.

Where a lack of directly comparable sales evidence was available, or a significant level of adjustment was required between sales evidence and the asset, a Level 3 has been assigned to the asset. In other cases, where there was active and liquid sales evidence available and significant adjustments have not been applied, a Level 2 has been assigned to the asset.

##### Community Land

Community land was revalued as at 30 June 2021. The carrying amount of these assets as advised by the NSW Valuer General is assumed to approximate fair value due to the nature of the items.

##### Land improvements – depreciable

Land improvements – depreciable were revalued by Australis Asset Advisory Group as at 30 June 2021.

As land improvements – depreciable are considered of a specialist nature and no active market for the assets can be observed, fair value has been measured on the basis of a Cost approach (Level 3). Under this methodology the gross replacement cost was assessed on the basis that it reflected a modern equivalent asset with similar service potential.

Under the cost approach, the asset's Fair Value is calculated as the gross current value less accumulated depreciation, to reflect the consumed or expired service potential of the asset. The most significant input into this valuation approach is the rate per square metre based on a square metre of floor area, length or unit (to arrive at the Gross Replacement Cost), the economic useful life of the asset and a condition score reflecting the remaining useful life of the Asset.

While the inputs to the Gross Replacement Cost (GRC), being a rate per square metre, length or unit, can be supported by market evidence (Level 2), the estimates of useful life, pattern of consumption, condition score and residual value, which are used to calculate the accumulated depreciation, comprise unobservable inputs (Level 3). As these other inputs are significant to the valuation, the overall Fair Value has been classified at Level 3.

##### Land improvements – non depreciable

Land improvements – non depreciable are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

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

##### Buildings – Non Specialised and Specialised

Non-specialised and Specialised Buildings were revalued as at 30 June 2023 by PP&E Valuations (NSW) Pty Ltd.

Where an observable market for Council assets could be identified, fair value was measured by way of a Market Approach (Level 2), utilising sales prices of comparable properties after adjusting for differences in key attributes of the property. For the Lachlan Shire Council area, 12 assets were assessed under this approach.

## E2-1 Fair value measurement (continued)

For assets that were considered of a specialist nature and did not meet the criteria for a market approach, fair value was measured on the basis of a Replacement Cost approach (Level 3). Under this methodology the gross replacement cost was assessed on the basis that it reflected a modern equivalent asset with similar service potential.

Under the cost approach, the asset's Fair Value is calculated as the gross current value less accumulated depreciation, to reflect the consumed or expired service potential of the asset. The most significant input into this valuation approach is the rate per square metre based on the main and secondary building areas (to arrive at the Gross Replacement Cost), the useful life of the asset and a condition score reflecting the remaining useful life of the Asset. For the Lachlan Shire Council area, 256 assets were assessed under this approach.

### Other Structures

Other Structures were revalued as at 30 June 2023 by PP&E Valuations (NSW) Pty Ltd.

50% of Council's other structures were physically inspected, measured and relevant detail noted during the process of valuation.

The Other Structure Assets have been valued on a current replacement cost basis, whereby we have either physically inspected the asset and noted the construction details and condition or relied on information provided to us by Council. We have then applied a suitable unit rate to establish the replacement cost or indexed previous values with reference to construction cost guides, the Australian Bureau of Statistics, and inflation factors. The rates applied include all materials, labour, and overheads to replace the existing asset with a modern equivalent asset.

Having maximised the level of observable valuation inputs, it was deemed appropriate to use a Cost Approach utilising Level 3 inputs.

### Roads

Roads were revalued as at 1 July 2019 by AssetVal.

Due to the predominantly specialised nature of Local Government assets, the valuations have been undertaken on a Cost Approach, an accepted valuation method under AASB 13. The cost approach is deemed a Level 3 input.

While the replacement cost of assets can be supported by market supplied evidence (Level 2), other unobservable inputs such as estimates of useful life and asset condition were also required (Level 3).

Roads comprise road carriageway, roadside shoulders and road furniture. Assets are componentised into four elements/components: Formation, pavement (base & sub-base) as well as seal, where applicable.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant publicly available indices, to ensure that the carrying value approximates fair value.

### Bridges

Bridges were revalued as at 1 July 2019 by AssetVal.

Due to the predominantly specialised nature of Local Government assets, the valuations have been undertaken on a Cost Approach, an accepted valuation method under AASB 13. The cost approach is deemed a Level 3 input.

While the replacement cost of assets can be supported by market supplied evidence (Level 2), other unobservable inputs such as estimates of useful life and asset condition were also required (Level 3).

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant publicly available indices, to ensure that the carrying value approximates fair value.

### Footpaths

Footpaths were revalued as at 1 July 2019 by AssetVal. Cycle Paths are included in the footpath valuation.

Due to the predominantly specialised nature of Local Government assets, the valuations have been undertaken on a Cost Approach, an accepted valuation method under AASB 13. The cost approach is deemed a Level 3 input.

While the replacement cost of assets can be supported by market supplied evidence (Level 2), other unobservable inputs such as estimates of useful life and asset condition were also required (Level 3).



## E2-1 Fair value measurement (continued)

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant publicly available indices, to ensure that the carrying value approximates fair value.

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

### **Kerb and Gutter**

Kerb and Gutter were revalued as at 1 July 2019 by AssetVal.

Due to the predominantly specialised nature of Local Government assets, the valuations have been undertaken on a Cost Approach, and accepted valuation method under AASB 13. The cost approach is deemed a Level 3 input.

While the replacement cost of assets can be supported by market supplied evidence (Level 2), other unobservable inputs such as estimates of useful life and asset condition were also required (Level 3).

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant publicly available indices, to ensure that the carrying value approximates fair value.

### **Water Supply Network**

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

The Water Supply network was revalued as at 30 June 2022, by Australis Asset Advisory Group.

The 'cost approach' (level 3) estimated the replacement cost for each asset by componentising the asset into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other unobservable inputs (such as estimates of pattern of consumption, asset condition and useful life) required extensive professional judgement and impact significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long-lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were indexed in 2023 at 7.71%, in line with the NSW Reference Rates Manual issued by Department of Primary Industries - Office of Water.

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

### **Sewer Network**

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

The Sewer Supply network was revalued as at 30 June 2022, by Australis Asset Advisory Group.

The 'cost approach' (level 3) estimated the replacement cost for each asset by componentising the asset into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other unobservable inputs (such as estimates of pattern of consumption, asset condition and useful life) required extensive professional judgement and impact significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were indexed in 2023 at 7.71%, in line with the NSW Reference Rates Manual issued by Department of Primary Industries - Office of Water.

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

### **Stormwater**

Stormwater was revalued as at 1 July 2019 by Rapid Map Services Pty Ltd, in conjunction with Asset & Facilities Management Consulting Pty Ltd.

Assets within this class comprise stormwater pit structures including end pipe, endwall and channel points and stormwater pipe assets including culverts and channels.

Due to the predominantly specialised nature of Local Government assets, the valuations have been undertaken on a Cost Approach, an accepted valuation method under AASB 13. The cost approach is deemed a Level 3 input.

The 'cost approach' (level 3) estimated the replacement cost for each asset by componentising the asset into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain

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## E2-1 Fair value measurement (continued)

diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other unobservable inputs (such as estimates of pattern of consumption, asset condition and useful life) required extensive professional judgement and impact significantly on the final determination of fair value.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant publicly available indices, to ensure that the carrying value approximates fair value.

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

### Tip Assets

Assets in this class represent the expected cost of reinstatement, rehabilitation and restoration of Tip Sites within the Shire.

A review of the costings and how the landfill sites will be rehabilitated was undertaken by Councils' Environmental and Waste Officer in April 2022 for Condobolin and Lake Cargelligo after receiving a landfill engineered design by Robert H. Amaral. Fair Value determined by "Cost Approach" Level 3.

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

### The valuation process for level 3 fair value measurements

Valuation process for level 3 fair valuation measurement is determined by Council in conjunction with independent valuers prior to the valuation being undertaken.

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

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

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Plant and equipment	Historical cost	Pattern of consumption Asset condition Remaining useful life Residual value
Office equipment	Historical cost	Pattern of consumption Asset condition Remaining useful life Residual value
Furniture and fittings	Historical cost	Pattern of consumption Asset condition Remaining useful life Residual value
Community land	Valuer-General valuations	Market value
Non-depreciable land improvements	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Depreciable land improvements	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Buildings	Industry cost indexes	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Other structures	Industry cost indexes	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost

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**E2-1 Fair value measurement (continued)**

	<b>Valuation technique/s</b>	<b>Unobservable inputs</b>
Roads	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Bridges	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Footpaths	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Stormwater drainage	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Other open space/recreational assets	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Other infrastructure	Unit rates	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Library books	Cost approach	Pattern of consumption Asset condition Remaining useful life Residual value Gross replacement cost
Remediation asset	Cost approach	Discount rate Remaining useful life
<b>Investment Properties</b>		
Commercial land, office and retail	Market value	Investment yields Improved rate per square metre Site rate per square metre

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

<b>\$ '000</b>	<b>Total IPP&amp;E</b>	
	<b>2023</b>	<b>2022</b>
<b>Opening balance</b>	<b>588,294</b>	531,098
<b>Total gains or losses for the period</b>		
Recognised in profit or loss – realised (refer to Note B4-1)	–	(463)
Recognised in other comprehensive income – revaluation surplus	–	50,557
<b>Other movements</b>		
Purchases (GBV)	–	19,384
Disposals (WDV)	–	(1,536)
Depreciation and impairment	–	(10,746)
<b>Closing balance</b>	<b>588,294</b>	<b>588,294</b>

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

continued on next page

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## E2-1 Fair value measurement (continued)

Revaluation of Operational Land in 2021 increased overall valuation of this class of asset. In addition, the revaluation process identified that transfers to Level 2, out of Level 3, were necessary.

## 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% of salaries for the year ending 30 June 2023 (increasing to 8.5% 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 for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. 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*

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### E3-1 Contingencies (continued)

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

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

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

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$47,142.77. The last valuation of the Scheme was performed by Richard Boyfield FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$21,303. Council's expected contribution to the plan for the next annual reporting period is \$42,780.36

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

\* 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 0.11%.

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	6.0 % for FY 22/23 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.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023.

#### (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.

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## E3-1 Contingencies (continued)

### (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.

## 2. Other liabilities

Council is currently in arbitration with a supplier regarding a contractual dispute. The quantum of any potential claim has yet to be assessed.

### (i) Third party claims and other matters

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) Land under roads

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

### (ii) Infringement notices/fines

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

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

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

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

### (iii) Rural Fire Services

The Local Government Code of Accounting Practice and Financial Reporting 21/22 issued by the Office of Local Government at page 54 states "Councils need to assess whether they control any Rural Fire Service assets and recognise in their financial statements any material assets under their control."

In addition, AASB116 requires that an asset can only be recognised if it is probable that future economic benefits associated with the items will flow to the entity. Control is defined in the "AASB Conceptual Framework".

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### E3-1 Contingencies (continued)

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In response to the Code's assessment requirements and based on Council's review of:

1. effective control and
2. what entity receives the future economic benefits

of the rural fire fighting assets, Council has adopted an accounting position statement on the recognition of Rural Fire Service assets.

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	2023	2022
<b>Compensation:</b>		
Short-term benefits	978	917
Post-employment benefits	79	79
Other long-term benefits	179	138
<b>Total</b>	<b>1,236</b>	<b>1,134</b>

Other transactions with KMP and their related parties

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

Nature of the transaction		Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref					
<b>2023</b>						
Newspaper Advertising	1	19	-		-	-
Building Certifications	2	9	-		-	-
Supply of Hardware	3	43	-		-	-
Erection of Buildings and Structures	4	9	-		-	-
RMS E-Safety Reports inc RFS vehicles, Vehicle Windscreen Replacements	5	5	-		-	-
Plumbing Services	6	4	-		-	-
Rental of Residential property	7	15	-		-	-
Lease Rental Income	8	14	-		-	-
Waste Collection and Private Works	9	9	-		-	-

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

Nature of the transaction			Outstanding		Impairment	
\$ '000	Ref	Transactions	balances	Terms and conditions	provision on	Impairment
		during the year	including		outstanding	expense
			commitments		balances	
2022						
Newspaper Advertising	1	17	–		–	–
Building Certifications	2	1	–		–	–
Supply of Hardware	3	48	–		–	–
Erection of Buildings and Structures	4	27	–		–	–
RMS E-Safety Reports inc RFS vehicles, Vehicle Windscreen Replacements	5	6	–		–	–
Plumbing Services	6	18	–		–	–
Rental of Residential property	7	18	–		–	–
Lease Rental Income	8	14	–		–	–
Waste Collection and Private Works	9	–	–		–	–

- 1 KMP is employed by local newspaper in which Council advertises
- 2 Council approved a DA for alterations to building
- 3 Council purchases hardware from a KMP-owned business
- 4 Council engages a KMP to erect buildings in accordance with its Procurement & Disposal Policy
- 5 Council engages a KMP to provide automotive services
- 6 Council engages plumbing services from a close relative of a KMP
- 7 Council pays rent to a KMP
- 8 Council receives rental income from a KMP
- 9 Council provides waste collection services and conducts private works to a Community Housing provider that a KMP manages

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

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	27
Councillors' fees	132	121
Other Councillors' expenses (including Mayor)	56	40
<b>Total</b>	<b>216</b>	<b>188</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2023	2022
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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	59	61
<b>Remuneration for audit and other assurance services</b>	<b>59</b>	<b>61</b>

##### Total Auditor-General remuneration

59	61
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##### (i) Audit and other assurance services

Other audit and assurance services – Internal Audits	6	9
<b>Remuneration for audit and other assurance services</b>	<b>6</b>	<b>9</b>

##### Total remuneration of non NSW Auditor-General audit firms

6	9
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<b>Total audit fees</b>	<b>65</b>	<b>70</b>
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## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
<b>Net operating result from Income Statement</b>	<b>32,612</b>	23,802
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	12,256	10,839
(Gain) / loss on disposal of assets	268	283
Unwinding of discount rates on reinstatement provisions	-	32
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(1,611)	2,466
Increase / (decrease) in provision for impairment of receivables	178	114
(Increase) / decrease of inventories	227	(156)
(Increase) / decrease of other current assets	86	(86)
(Increase) / decrease of contract asset	(1,863)	(439)
Increase / (decrease) in payables	515	273
Increase / (decrease) in accrued interest payable	(3)	16
Increase / (decrease) in other accrued expenses payable	41	13
Increase / (decrease) in other liabilities	54	50
Increase / (decrease) in contract liabilities	(8,130)	6,442
Increase / (decrease) in employee benefit provision	187	(249)
Increase / (decrease) in other provisions	(1,489)	(305)
<b>Net cash flows from operating activities</b>	<b>33,328</b>	<b>43,095</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2023	2022
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

#### Property, plant and equipment

Sewerage and water infrastructure	218	76
Buildings	4,725	7,629
Plant and equipment	1,021	1,284
Other	1,037	115
Road infrastructure	2,656	3,816
<b>Total commitments</b>	<b>9,657</b>	<b>12,920</b>

#### These expenditures are payable as follows:

Within the next year	5,124	10,285
Later than one year and not later than 5 years	4,533	2,635
<b>Total payable</b>	<b>9,657</b>	<b>12,920</b>

#### Sources for funding of capital commitments:

Future grants and contributions	3,885	6,700
Internally restricted reserves	5,772	6,220
<b>Total sources of funding</b>	<b>9,657</b>	<b>12,920</b>

#### Details of capital commitments

Council entered into contracts in 2023 for the following capital projects:

- Light Plant and Fleet
- Bulk Metering
- Line Marking
- Gum Bend Lake Walkway
- Footpaths

Additionally:

- Council commenced a tender process for the management of 3 pools in the Shire
- Council was notified of grant funding for:
  - Boona Road upgrade
  - Stronger Country Communities program round 5
  - Local Roads and Infrastructure Grant Phase 4



### G3 Statement of developer contributions as at 30 June 2023

#### G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Community facilities	334	98	-	-	14	(100)	-	346	-
<b>S7.11 contributions – under a plan</b>	<b>334</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>(100)</b>	<b>-</b>	<b>346</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>334</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>(100)</b>	<b>-</b>	<b>346</b>	<b>-</b>
S64 contributions	17	15	-	-	1	-	-	33	-
<b>Total contributions</b>	<b>351</b>	<b>113</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>(100)</b>	<b>-</b>	<b>379</b>	<b>-</b>

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

#### G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>CONTRIBUTION PLAN NUMBER 2021</b>									
Community facilities	334	98	-	-	14	(100)	-	346	-
<b>Total</b>	<b>334</b>	<b>98</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>(100)</b>	<b>-</b>	<b>346</b>	<b>-</b>

#### G3-3 S64 contributions

<b>S64 Water</b>									
Other	13	12	-	-	1	-	-	26	-
<b>Total</b>	<b>13</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>
<b>S64 Sewer</b>									
Other	4	4	-	-	-	-	-	8	-
<b>Total</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>

## G4 Statement of performance measures

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

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>12,610</b>	<b>24.00%</b>	11.13%	11.00%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>52,535</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>19,415</b>	<b>26.59%</b>	32.02%	38.63%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>73,015</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>53,016</b>	<b>7.88x</b>	5.52x	6.03x	> 1.50x
Current liabilities less specific purpose liabilities	<b>6,725</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>25,302</b>	<b>28.08x</b>	23.29x	35.20x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>901</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>1,372</b>	<b>10.35%</b>	9.32%	8.93%	< 10.00%
Rates and annual charges collectable	<b>13,259</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>73,695</b>	<b>26.97 months</b>	28.56 months	29.00 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<b>2,732</b>				

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

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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>29.71%</b>	17.78%	<b>(18.34)%</b>	(31.91)%	<b>(2.40)%</b>	(12.37)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>19.78%</b>	29.52%	<b>63.32%</b>	31.04%	<b>96.37%</b>	97.85%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>7.88x</b>	5.52x	<b>6.34x</b>	5.16x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>26.06x</b>	22.10x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>14.22%</b>	12.47%	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>25.89 months</b>	27.34 months	<b>23.72 months</b>	26.08 months	<b>55.85 months</b>	55.71 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 24a above.

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

**End of the audited financial statements**

## H Additional Council disclosures (unaudited)

### H1-1 Council information and contact details

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**Principal place of business:**

58-64 Molong Street  
Condobolin NSW 2877

**Contact details****Mailing Address:**

PO Box 216  
Condobolin NSW 2877

**Telephone:** 02 6895 1900

**Facsimile:** 02 6895 3478

**Opening hours:**

8:30am - 4.30pm Monday to Friday

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

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

**Officers****General Manager**

Greg Tory

**Responsible Accounting Officer**

Karen Pegler

**Public Officer**

Karen Pegler

**Auditors**

Audit Office of NSW  
GPO Box 12  
SYDNEY NSW 2001

**Elected members****Mayor**

John Medcalf OAM

**Councillors**

P Phillips  
J Bartholomew  
M Mortimer  
M Blewitt  
M Rees  
D Carter  
P Harris  
D Brady  
R Turner

**Other information**

**ABN:** 82 815 250 829

## Lachlan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports:

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On the Financial Statements (Sect 417 [2])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

## Lachlan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports: (continued)

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On the Financial Statements (Sect 417 [3])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

# Lachlan Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023

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## Lachlan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
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Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
<b>Note – Significant Accounting Policies</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>11</b>

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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).

## Lachlan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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

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

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government Code of Accounting Practice and Financial Reporting,
- Sections 3 and 4 of the NSW Department of Planning and Environment, Water's Regulatory and assurance framework for local water utilities.

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

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

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

**Signed in accordance with a resolution of Council made on 27 September 2023.**

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John Medcalf OAM  
**Mayor**  
27 September 2023

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Paul Phillips  
**Councillor**  
27 September 2023

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Greg Tory  
**General Manager**  
27 September 2023

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Colleen Staines  
**Acting Responsible Accounting Officer**  
27 September 2023

Lachlan Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2023

## Lachlan Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	1,747	1,559
User charges	2,662	2,321
Interest and investment income	306	134
Grants and contributions provided for operating purposes	54	19
Other income	1	91
<b>Total income from continuing operations</b>	<b>4,770</b>	<b>4,124</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	740	866
Materials and services	2,399	2,344
Depreciation, amortisation and impairment	1,953	1,683
Water purchase charges	157	190
Other expenses	396	357
<b>Total expenses from continuing operations</b>	<b>5,645</b>	<b>5,440</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(875)</b>	<b>(1,316)</b>
Grants and contributions provided for capital purposes	2,678	9,100
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,803</b>	<b>7,784</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,803</b>	<b>7,784</b>
<b>Surplus (deficit) after tax</b>	<b>1,803</b>	<b>7,784</b>
<b>Plus accumulated surplus</b>	<b>46,877</b>	<b>39,093</b>
<b>Closing accumulated surplus</b>	<b>48,680</b>	<b>46,877</b>
<b>Return on capital %</b>	<b>(1.2)%</b>	<b>(1.9)%</b>
<b>Subsidy from Council</b>	<b>3,887</b>	<b>3,848</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,803	7,784
Less: capital grants and contributions (excluding developer contributions)	(2,652)	(9,100)

Lachlan Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

## Lachlan Shire Council

## Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	1,865	1,690
User charges	32	28
Interest and investment income	293	94
Grants and contributions provided for operating purposes	28	17
Other income	(14)	6
<b>Total income from continuing operations</b>	<b>2,204</b>	<b>1,835</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	460	417
Materials and services	793	750
Depreciation, amortisation and impairment	799	648
Other expenses	205	247
<b>Total expenses from continuing operations</b>	<b>2,257</b>	<b>2,062</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(53)</b>	<b>(227)</b>
Grants and contributions provided for capital purposes	54	23
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1</b>	<b>(204)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1</b>	<b>(204)</b>
<b>Surplus (deficit) after tax</b>	<b>1</b>	<b>(204)</b>
<b>Plus accumulated surplus</b>	<b>10,399</b>	<b>10,603</b>
<b>Closing accumulated surplus</b>	<b>10,400</b>	<b>10,399</b>
<b>Return on capital %</b>	<b>(0.2)%</b>	<b>(1.1)%</b>
<b>Subsidy from Council</b>	<b>914</b>	<b>971</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1	(204)
Less: capital grants and contributions (excluding developer contributions)	(46)	(23)

Lachlan Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

## Lachlan Shire Council

## Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,681	692
Investments	3,722	5,801
Receivables	2,031	1,219
<b>Total current assets</b>	<b>7,434</b>	<b>7,712</b>
<b>Non-current assets</b>		
Investments	1,895	1,673
Infrastructure, property, plant and equipment	74,928	69,179
<b>Total non-current assets</b>	<b>76,823</b>	<b>70,852</b>
<b>Total assets</b>	<b>84,257</b>	<b>78,564</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	1,172	1,495
<b>Total current liabilities</b>	<b>1,172</b>	<b>1,495</b>
<b>Total liabilities</b>	<b>1,172</b>	<b>1,495</b>
<b>Net assets</b>	<b>83,085</b>	<b>77,069</b>
<b>EQUITY</b>		
Accumulated surplus	48,680	46,877
Revaluation reserves	34,405	30,192
<b>Total equity</b>	<b>83,085</b>	<b>77,069</b>

Lachlan Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

**Lachlan Shire Council**

**Statement of Financial Position of sewerage business activity**

as at 30 June 2023

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,561	1,547
Investments	3,462	3,894
Receivables	464	384
<b>Total current assets</b>	<b>5,487</b>	<b>5,825</b>
<b>Non-current assets</b>		
Investments	1,763	1,123
Infrastructure, property, plant and equipment	21,421	20,318
<b>Total non-current assets</b>	<b>23,184</b>	<b>21,441</b>
<b>Total assets</b>	<b>28,671</b>	<b>27,266</b>
<b>Net assets</b>	<b>28,671</b>	<b>27,266</b>
<b>EQUITY</b>		
Accumulated surplus	10,400	10,399
Revaluation reserves	18,271	16,867
<b>Total equity</b>	<b>28,671</b>	<b>27,266</b>

## Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 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)

##### Water Supplies

Comprising the whole of the operations and assets of the water supply systems servicing the towns of Condobolin, Lake Cargelligo, Tottenham, Tullibigeal, Burcher and Fifield.

#### Category 2

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

##### Sewerage Services

Comprising the whole of the operations and assets of the sewerage reticulation and treatment system servicing the towns of Condobolin, Lake Cargelligo and Tottenham.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

continued on next page

Page 8 of 11



## Note – Significant Accounting Policies (continued)

Corporate income tax rate – 25% (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of 2.0% applies.

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

In accordance with section 4 of Department of Planning, Industry & Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

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

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

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (21/22 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the '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:

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

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



## Note – Significant Accounting Policies (continued)

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As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

### (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 section 4 of DPE - Water'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 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE - Water's regulatory and assurance framework, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DPE – Water.

**Lachlan Shire Council**

**Special Purpose Financial Statements**  
for the year ended 30 June 2023

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# Lachlan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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Lachlan Shire Council

Special Schedules

for the year ended 30 June 2023

Contents	Page
<b>Special Schedules:</b>	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2023	5

## Lachlan Shire Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	7,870	7,037
Plus or minus adjustments <sup>2</sup>	b	11	4
<b>Notional general income</b>	c = a + b	<b>7,881</b>	<b>7,041</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	1.80%	3.70%
Or plus rate peg amount	i = e x (c + g)	142	261
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>8,023</b>	<b>7,302</b>
Plus (or minus) last year's carry forward total	l	-	986
<b>Sub-total</b>	n = (l + m)	<b>-</b>	<b>986</b>
<b>Total permissible income</b>	o = k + n	<b>8,023</b>	<b>8,288</b>
Less notional general income yield	p	7,037	8,284
<b>Catch-up or (excess) result</b>	q = o - p	<b>985</b>	<b>3</b>
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	<b>985</b>	<b>3</b>

#### Notes

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

## Permissible income for general rates

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Permissible income for general rates: PLUS PDF inserted here

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Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

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	2022/23 Required maintenance <sup>a</sup> \$ '000	2022/23 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
<b>Buildings</b>	Buildings	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>41,977</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Other structures</b>	Other structures	-	-	-	-	18,990	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>18,990</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Roads</b>	Roads	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Unsealed roads	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Bridges	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Footpaths	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	-	-	-	-	403,261	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>403,261</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Water supply network</b>	Water supply network	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>59,067</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>19,621</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	-	-	-	-	<b>10,565</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total – all assets</b>		-	-	-	-	<b>553,481</b>	-	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

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

**Infrastructure asset condition assessment 'key'**

- 1 Excellent/very good** No work required (normal maintenance)
- 2 Good** Only minor maintenance work required
- 3 Satisfactory** Maintenance work required
- 4 Poor** Renewal required

continued on next page

Page 5 of 9

Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

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5 **Very poor** Urgent renewal/upgrading required



Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2023	Indicator 2023	Indicators		Benchmark
			2022	2021	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	—	0.00%	57.25%	104.07%	>= 100.00%
Depreciation, amortisation and impairment	63,286				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	—	0.00%	2.86%	3.23%	< 2.00%
Net carrying amount of infrastructure assets	597,689				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	—	∞	116.83%	97.47%	> 100.00%
Required asset maintenance	—				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	—	∞	2.18%	2.60%	
Gross replacement cost	—				

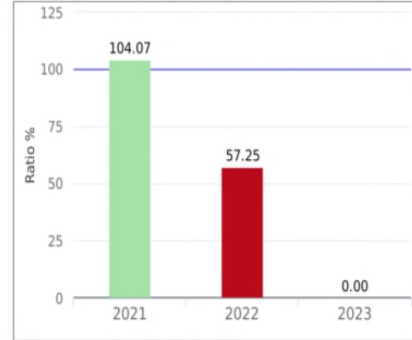
(\* ) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

**Buildings and infrastructure renewals ratio**



Buildings and infrastructure renewals ratio	Commentary on result
	22/23 ratio 0.00%
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.	

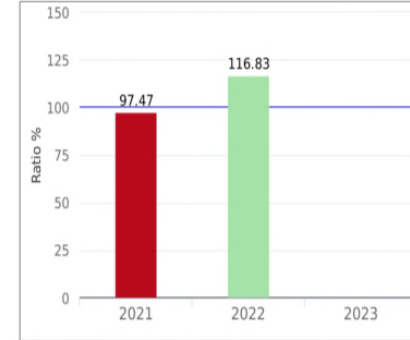
Benchmark: —  $\geq 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Asset maintenance ratio**



Asset maintenance ratio	Commentary on result
	22/23 ratio ∞
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.	

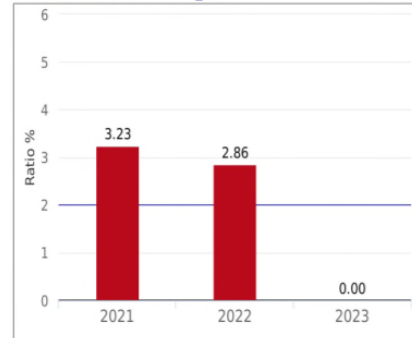
Benchmark: —  $> 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Infrastructure backlog ratio**



Infrastructure backlog ratio	Commentary on result
	22/23 ratio 0.00%
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.	

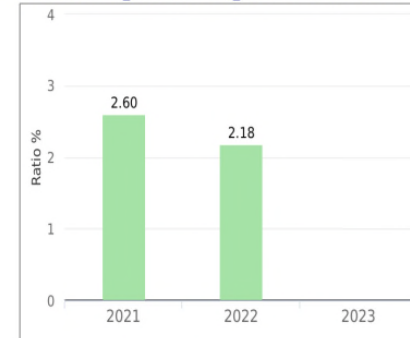
Benchmark: —  $< 2.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**Cost to bring assets to agreed service level**



Cost to bring assets to agreed service level	Commentary on result
	22/23 ratio ∞
This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.	

Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>	0.00%	69.10%	0.00%	18.91%	0.00%	16.61%	>= 100.00%
Depreciation, amortisation and impairment							
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard	0.00%	0.38%	0.00%	15.84%	0.00%	32.40%	< 2.00%
Net carrying amount of infrastructure assets							
<b>Asset maintenance ratio</b>							
Actual asset maintenance	∞	138.27%	∞	88.35%	∞	95.64%	> 100.00%
Required asset maintenance							
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council	∞	0.32%	∞	8.19%	∞	14.89%	
Gross replacement cost							

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

**Gymkhana Committee Uniform Project, 2023**

Number of Volunteers on Committee: 11

**Shirts** Pilbara Collection Shirts, long-sleeved, button-up, collared • UPF 50+ meets Australian standard AS/NZS Nynrgan Innovations \$ 60.00 including embroidery

**Sun hats** <https://www.myer.com.au>, \$ 49.95 UPF50 Cancer Council Travel friendly fedora. Polyester/natural fibre fedora with faux suede trim, crush

**Sunhat "branding"** Band of the sunhat to be branded with Gymkhana wording (volunteer contribution) \$ 10.00

Cost/Unit \$ 119.95

**TOTAL COST OF PROJECT** \$ 1,319.45

4399:2017

able and packable.

# LACHLAN SHIRE COUNCIL

Community Donation and Event Support Policy

## FUNDING APPLICATION FORM



Please read the policy carefully before completing this application form, as applications that do not meet the stated funding criteria may be deemed ineligible. Should you require assistance or advice in completing the application form, please contact Council on (02) 6895 1900.

### PART A - Applicant Details

Name of group/organisation:  
 Tottenham Horse Sports & Gymkhana Club Inc

Postal Address:  
 C/1 375 Kaludah Road, ALBERT NSW 2873

Contact Person: Lynette Jarvis      Position in group\organisation: secretary

Telephone/Mobile: 0429917913      Email Address: tottenhamgymkhana@gmail.com

Is your organisation incorporated?  Yes       No

Does your organisation have an ABN?  Yes       No

ABN  
 22 372 889 385

Does your organisation have Public Liability Insurance?  Yes       No

If yes, please attach a valid Certificate of Currency.

### PART B - Project Details

Project Title:  
 Pick 'em Out in the Crowd - Committee Identification

Project Location:  
 Tottenham Racecourse, Racecourse Road, TOTTENHAM 2873

Proposed Start Date: 7/10/2023      Proposed End Date: 8/10/2023

Summary of Project:  
 It is proposed that matching sunhats and shirts be purchased to readily identify volunteer committee members to facilitate crowd / patron direction and control. By being able to suggest to a person with an enquiry that they should go to a certain area of the grounds and talk with a person in a particular style of hat and shirt it is anticipated that the day will be more easily managed and enquiries managed more smoothly.

Briefly summarise what your organisation does i.e. its mission.  
 The Tottenham Horse Sports and Gymkhana Club provides a community fun day which draws participants from throughout the region, injecting funds into the local economy.

How will this project benefit the local community?

In addition to providing an outlet for social interaction and community-minded involvement, participants come from throughout the western region purchasing fuel, food and other essential items from local businesses. Where possible supplies for the event are purchased through local businesses, injecting additional funds. Local organisations, including the Preschool, the Tottenham Central School P&C, Men's Shed, Lions Club and Youth Club are all invited to participate by running stalls or providing food and or drink, offering them a fund-raising opportunity from people outside the immediate community. Local crafts-people and artisans are welcomed to showcase and market their wares.  
 The Gymkhana Club is well known throughout Tottenham as providing financial support for many local initiatives, injecting funds back into projects which, over the years, have included the hospital, the pool, town hall, youth club, in addition to contributing to the maintenance and improvement of the Tottenham Racecourse itself over many years.

Please estimate the number of participants and/or spectators in your project.

5-600

How will the success of the project be evaluated by your organisation?

Participant feedback is always highly valued on the day. Participation numbers in events plus sales of food and drinks will give an indication of patron numbers. Various sources of post-event feedback are used, including Facebook surveys, encouraging participants and local businesses to indicate ways that the event can be improved.

How will your organisation acknowledge the financial contribution from Council?

Council funding could be acknowledged by inclusion of it's logo into the branding on the shirts, as well as through the event publicity via social and print media.

Please outline how your organisation will manage this project.

Shirts will be ordered 4 weeks prior to the event from Nyngan Innovations. Sunhats are to be purchased by the secretary, decorated with the event name. Both clothing items will be distributed to committee members prior to the event.

Please note that this part of the Gymkhana, ie the readily identifiable shirts and hats, will be in addition to the regular organisation involved in the event. If additional funding is not available, the shirts and hats will not be obtained, however the Gymkhana will still proceed.

**PART C - Funding Sources**

Has your organisation received funding assistance from Council before?  Yes  No

If Yes, in which financial year did your organisation last receive funding:

Please provide details of any funding sought from other sources for this project.

Funding Source	Amount	Secured (Yes or No)
No additional funding has been sourced for the clothing/uniform items	0	

Please outline how your organisation intends to manage and be accountable for the funds allocated, should your submission be successful.

Receipts will be readily provided for the funds to be fully acquitted and can be submitted prior to the gymkhana if requested.

**PART D - Project Budget**

Please provide a detailed budget for your project. It is important that you clearly identify expenses by type and that every effort is made to reasonably estimate the level of income expected from sources such as entrance fees and sponsorship.

Is project budget attached before?  Yes  No


Project Budget Summary:	Amount
Cash contributed by your organisation:	\$0.00
Cash from other sources:	\$0.00
In kind contribution, approximate value e.g. Volunteer	\$110
Amount requested from Lachlan Shire Council	\$1219.45
Total Cost of Project:	\$1319.45

Authorisation:

I, Lynette Jarvis (print name)

certify that this application for funding was approved by the management committee of this organisation on

24/8/2023 (insert Date).

Signed:  Date: 5/9/2023



# Lachlan Development Control Plan 2018

## Bushfire Provisions

### 2.4 Subdivision of Bush Fire Prone Land

#### 2.4.1 Application

This section applies to Development Applications for subdivision of land located on land mapped as Bush Fire Prone on the Lachlan Shire Council's Bush Fire Prone Lands Map.

*Notes:*

*These provisions apply if any part of the lot on which the development is to be located is mapped as being Bush Fire Prone.*

*You can check if your land is mapped as bush fire prone here: <https://www.rfs.nsw.gov.au/plan-and-prepare/building-in-a-bush-fire-area/planning-for-bush-fire-protection/bush-fire-prone-land/check-bfpl>*

#### 2.4.2 Intent

The intent of this section is to ensure that Development Applications for subdivisions will facilitate:

- future development located in an area with an acceptable level of bush fire risk,  
*(Note: this means the future built form on the new lot can achieve the minimum required Asset Protection Zone located wholly within the land lawfully able to be managed by the future occupier)*
- appropriate access and egress for emergency services to defend assets and for residents/occupants,
- access to hazard vegetation for bush fire mitigation and suppression works,
- adequate firefighting water supplies (in reticulated water supply areas),
- servicing of lots so as to not increase bush risk, and
- a better bush fire outcome for existing habitable development within the subdivision.

#### 2.4.3 Controls

- Compliance with the document entitled *Planning for Bush Fire Protection (PBP)* (as prescribed by the *Environmental Planning and Assessment Regulation 2021*) prepared by the NSW Rural Fire Service in co-operation with the Department of Planning and Environment.

*Notes:*

*Chapter 5 of PBP outlines the requirements for Subdivisions.*

*PBP can be found here: <https://www.rfs.nsw.gov.au/plan-and-prepare/building-in-a-bush-fire-area/planning-for-bush-fire-protection>*

- Submission of a Bush Fire Assessment Report (BFAR), prepared in accordance with PBP.  
*Note: It is strongly recommended that you utilise the services of a person who is recognised by the NSW Rural Fire Service as a qualified consultant in bush fire risk assessment (i.e. a Bushfire Planning & Design (BPAD) Consultant to prepare your BFAR. A list of BPAD consultants is provided here: <http://www.fpa.com.au/bpad.aspx>*

#### 2.4.4 Approval Requirements

Subdivisions that could be lawfully used for residential or rural residential purposes

Subdivision of bush fire prone land that could be used for residential or rural residential purposes requires a Bush Fire Safety Authority (BFSA) Approval from the NSW Rural Fire Service in addition to a DA. In such instances,

the DA is referred to the RFS by Council as part of the DA assessment process (Integrated Development) to obtain the BFSA.

Clause 45 of the *Rural Fires Regulation 2022* outlines the requirements for the BFSA application. This information should be included within the BFAR.

There are some exemptions from the need for a BFSA, which are outlined in Clause 46 of the *Rural Fires Regulation 2022*.

*Note: An exemption from the requirement for a BFSA does not remove the need to otherwise consider bushfire risks as part of the DA process.*

#### All Other Subdivisions

Subdivisions (other than those that could lawfully be used for residential and rural residential purposes) located on bush fire prone land require consideration of section 4.14 of the *Environmental Planning and Assessment Act 1979*.

## 3.9 Development of Bush Fire Prone Land

### 3.9.1 Application

This section applies to Development Applications (other than subdivision of land) located on land mapped as Bush Fire Prone on the Lachlan Shire Council's Bush Fire Prone Lands Map

*Notes:*

*These provisions apply if any part of the lot on which the development is to be located is mapped as being Bush Fire Prone.*

*You can check if your land is mapped as bush fire prone here: <https://www.rfs.nsw.gov.au/plan-and-prepare/building-in-a-bush-fire-area/planning-for-bush-fire-protection/bush-fire-prone-land/check-bfp/>*

### 3.9.2 Intent

The intent of this section is to ensure that Development Applications will facilitate:

- development located in an area with an acceptable level of bush fire risk,
- development designed and constructed to the determined level of bush fire risk,
- appropriate access and egress for emergency services to defend assets and for residents/occupants,
- access to hazard vegetation for bush fire mitigation and suppression works,
- adequate firefighting water supplies,
- servicing of lots so as to not increase bush risk, and
- a better bush fire outcome for existing habitable development.

### 3.9.3 Controls

- Compliance with the document entitled *Planning for Bush Fire Protection (PBP)* (as prescribed by the *Environmental Planning and Assessment Regulation 2021*) prepared by the NSW Rural Fire Service in co-operation with the Department of Planning and Environment.

*Notes:*

*PBP can be found here: <https://www.rfs.nsw.gov.au/plan-and-prepare/building-in-a-bush-fire-area/planning-for-bush-fire-protection>*

- Submission of a Bush Fire Assessment Report (BFAR), prepared in accordance with PBP.

*Note: It is strongly recommended that you utilise the services of a person who is recognised by the NSW Rural Fire Service as a qualified consultant in bush fire risk assessment (i.e. a Bushfire Planning & Design (BPAD) Consultant to prepare your BFAR. A list of BPAD consultants is provided here: <http://www.fpa.com.au/bpad.aspx>*

### 3.9.4 Approval Requirements

**Developments (other than subdivisions and Special Fire Protection Purpose development)**

Developments (other than Special Fire Protection Purpose development and subdivisions that facilitate residential and rural residential development) located on bush fire prone land require consideration of section 4.14 of the *Environmental Planning and Assessment Act 1979*.

**Special Fire Protection Purpose (SFPP) developments**

Special Fire Protection Purpose (SFPP) developments on bush fire prone land require a Bush Fire Safety Authority (BFSA) Approval from the NSW Rural Fire Service in addition to a DA. In such instances, the DA is referred to the RFS by Council as part of the DA assessment process (Integrated Development) to obtain the BFSA.

SFPP development is defined by the *Rural Fires Act 1997* as:

*... the purpose of the following—*

- (a) a school,*

- (b) a child care centre,
- (c) a hospital (including a hospital for the mentally ill or mentally disordered),
- (d) a hotel, motel or other tourist accommodation,
- (e) a building wholly or principally used as a home or other establishment for mentally incapacitated persons,
- (f) seniors housing within the meaning of State Environmental Planning Policy (Housing for Seniors or People with a Disability) 2004,
- (g) a group home within the meaning of State Environmental Planning Policy No 9—Group Homes,
- (h) a retirement village,
- (i) any other purpose prescribed by the regulations.

Clause 45 of the Rural Fires Regulation 2022 outlines the requirements for the BFSA application. This information should be included within the BFAR.

There are some exemptions from the need for a BFSA, which are outlined in Clause 46 of the Rural Fires Regulation 2022.

*Note: An exemption from the requirement for a BFSA does not remove the need to otherwise consider bushfire risks as part of the DA process.*

**Report from the Mayor**  
**Central NSW Joint Organisation Board meeting**  
**23 and 24 August 2023 in Sydney**

**Recommendations**

**That Council note the report from the Mayor on the Central NSW Joint Organisation Board meeting 23 August and the roundtable discussion with State Ministers and their representative's 24 August.**

The Central NSW Joint Organisation (CNSWJO) Board met 23 August at Local Government House, Margaret St Sydney. The following day the Board met with NSW Government ministers and shadow ministers at Parliament House in Macquarie Street Sydney. The meeting at Parliament House was hosted by Steph Cooke, Member for Cootamundra and Shadow Minister for Water and Crown Lands.

The region farewelled two long serving mayors, Cr Bill West, Mayor of Cowra and Cr Ken Keith, Mayor of Parkes. Both were recognised for their substantial service to not just the region but to regional communities in NSW more broadly.



Chair Cr Beatty acknowledges Cr Bill West and Cr Ken Keith and wishes them well in the future.

**CNSWJO Board meeting 23 August at Local Government House**

Minutes from the Board meeting are attached and the agenda is available online at <https://www.centraljo.nsw.gov.au/business-papers-agendas/> or please request.

Board members were welcomed to the Local Government House in Margaret Street by the President of Local Government NSW (LGNSW) Cr Darriea Turley and Acting Chief Executive Damien Thomas. Members were reminded their suite of offices is for the use of all member councils.

Deputy Secretary of the Office of Local Government (OLG) Mr Brett Whitworth was also in attendance and addressed the Board. Matters discussed included;

- the IPART Review of the rate peg methodology final report to be released end of August;
- Audit Risk and Improvement Committees – concern for the mooted regulation conflicting with local democracy;



- concerns for the impact of social media;
- costs of accessing telecommunications' infrastructure; and
- ongoing concerns regarding the treatment of red fleet on councils' books.



Mr Brett Whitworth Deputy Secretary of OLG addressing the CNSWJO Board 23 August

Key information provided in the agenda and key resolve of the Board is as follows:

- draft advocacy material to support members for drought preparedness given the likely drying conditions was presented for finalisation;
- progress on the business case for investment in infrastructure in region that addresses the nexus between energy security and net zero was reported. Council can expect some fascinating deep dive advice on their energy security and projected demand in coming weeks;
- progress on the regional Water Loss Management Centre project including bringing leak detection dogs to the region to the region was provided;
- adoption of a Memorandum of Understanding (MoU) with the Rural Doctors' Network (RDN) which was signed at Parliament House the next day and presented to the Parliamentary Secretary for Health and Regional Health, Dr Michael Holland. Where further advice on an upcoming workshop in region will be provided to Council in due course, the role of the MoU is to provide a framework for the parties to operate within including;
  - MoU governance and relationship management;
  - collaborative activity planning and workplan/s, Program development;
  - supporting community health system understanding and workforce literacy;
  - policy and advocacy; and
  - joint promotion; and



Cr Phyllis Miller OAM Chair of Health and Aged Care subcommittee signing the MOU with RDN 24 August Parliament House Sydney. Fellow subcommittee Members Cr John Medcalf OAM, Ken Keith OAM and Cr Maree Statham. Seated is Chair of CNSWJO Kevin Beatty and Richard Colbran CEO of RDN

- adoption of a review of Population Projections for Local Government Areas in the Central NSW Joint Organisation Area on an LGA by LGA basis. Looking backwards, there has broadly been gradual improvement in accuracy on behalf of DPE on population projections and then Common Planning assumption in most LGAs in Central NSW over the past decade and more. However, there are some glaring errors for example according the 2022 NSW Common Planning Assumptions the current population according to the Census for Blayney will not be reached until 2030. For Oberon the 2022 Common Planning Assumptions never reach the current population.

The following submissions were either requested or adopted by the Board:

1. IPART on the council rating methodology;
2. IPART - Monitoring the NSW Biodiversity Credits Markets;
3. Department of Planning and Environment- the Biodiversity Assessment Method review, Department of Planning and Environment;
4. Parliament of NSW - Inquiry into the Implementation of Recommendations Relating to Workforce Issues, Workplace Culture and Funding Considerations for Remote, Rural and Regional Health within existing policy; and
5. Australian Energy Market Commission - Draft Community Engagement Rules for Major Transmission Projects.

All submissions are available on the CNSWJO website at <https://www.centraljo.nsw.gov.au/submissions/>

#### **Meetings with State representatives at Parliament House 24 August**

The following day the Board, with the support of the Member for Cootamundra Steph Cooke, held a roundtable discussion with various ministers and shadow ministers. A summary follows where briefing notes can be requested.

The Board spoke with the following State Representatives:

- Ms (Steph) Stephanie Cooke, Member for Cootamundra and Shadow Minister for Water and Shadow Minister for Crown Lands
- Mr Dugald Saunders, Member for Dubbo and Shadow Minister for Regional NSW and Shadow Minister for Agriculture and Natural Resources, Leader of The Nationals
- The Hon. Courtney Houssos, MLC , Minister for Finance and Minister for Natural Resources
- The Hon. Stephen Lawrence, MLC
- Dr Michael Holland, MP Member for Bega Parliamentary Secretary for Health and Parliamentary Secretary for Regional Health
- The Hon. Paul Scully, Member for Wollongong, Minister for Planning and Public Spaces
- The Hon. (Bronnie) Bronwyn Taylor, MLC, Shadow Minister for Regional Health, Shadow Minister for Trade and Shadow Minister for Seniors, Deputy Leader of The Nationals
- The Hon. (Sam) Samuel Faraway, MLC, Shadow Minister for Regional Transport and Roads
- The Hon. Ron Hoenig, Member for Heffron, Minister for Local Government, Leader of the House and Vice-President of the Executive Council



CNSWJO speaking with the Hon. Courtney Houssos, MLC, Minister for Finance and Minister for Natural Resources and the Hon. Stephen Lawrence MLC

The consistent theme from ministers is that the incoming budget in September will be tight.

Where all attending ministers were welcomed to be hosted by CNSWJO in the region, there was significant interest from member Councils on a tour of the region by Dr Michael Holland, MP Member for Bega Parliamentary Secretary for Health and Parliamentary Secretary for Regional Health.

Interestingly, the meeting with the Minister for Local Government, the Hon. Ron Hoenig, provided some insights into the issues of Council financial sustainability, the regulatory burden and red fleet. The Minister spent some time expressing his views which include;

- to restore oversight and authority of councillors that the 1993 Act was designed to empower;
- that the NSW Government should get out of the way of local democracy and there has been too much regulation inhibiting councillors from doing their jobs effectively and efficiently;
- that council as the elected body should have control over financial affairs;
- that internal audit and improvement processes were welcomed but should be fit for purpose where one size will not fit all- the Minister sought more advice regarding concerns members have been expressing over Audit Risk and Improvements Committees costs and structural impacts; and
- that he is taking his time to understand the issues and suggested that members inform themselves of the history of ownership of red fleet and their actual control of the assets; starting with Service Level Agreements.

Follow-up actions from the round table of the region's behalf were:

1. Continuing to work with both sides of government regarding;
  - a. the raising of the wall at Wyangala Dam including seeking to see the business case;
  - b. reinstating the Blayney-Demondrille Line;



- c. progressing a safe swift and secure transport link between Central NSW and Sydney;
  - d. seeking to have a meeting in region regarding the Joint Parliamentary Inquiry into Constitutional Arrangement for Local Water Utilities;
  - e. betterment in natural disaster funding including for current rounds;
  - f. council financial sustainability, Emergency Levy Funding, red fleet and Audit Risk;
  - g. community impacts of the rewiring of the region to meet net zero carbon emissions targets;
  - h. Treasury Common Planning Assumptions;
  - i. the cost of biodiversity offsets; and
  - j. being alive to the Murray Darling Basin Plan review.
2. Providing Ministerial advice requests on
- a. Audit Risk and Improvement Committees;
  - b. incentivising medical visits into aged care facilities;
  - c. member Council input to guidance on renewable energy development; and
  - d. natural disaster funding timing and the inclusion of betterment.

**Value to members**

A snapshot of the value to members of the various activities undertaken by the JO for their members in the context of the CNSWJO Strategic Plan follows.

VALUE FOR MEMBERS	FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FYTD 2023/2024
SUBMISSIONS	20	23	16	13	3
PLANS, STRATEGIES AND COLLATERAL	26	12	3	9	1
GRANTS SEEKING	3	3	1	9	1
GRANT FUNDING AWARDED	\$215k	\$736k	\$738k	\$2.05m	\$7k
COMPLIANCE	13	9	11	16	
DATA	6	3	1	14	
COST SAVINGS	\$1.87m	\$2.2m	\$2.1m	\$1.89m	
REPRESENTATION AND OPPORTUNITIES COUNCILS HAVE BEEN AFFORDED	147	159	210	143	38
MEDIA INCLUDING SOCIAL MEDIA	13	18	25	32	1
PR VALUE OF TOURISM	\$1.5m	\$2.4m	\$1.9m	Will be reported to Board	
MEDIA PR VALUE	35	102	101	51	6

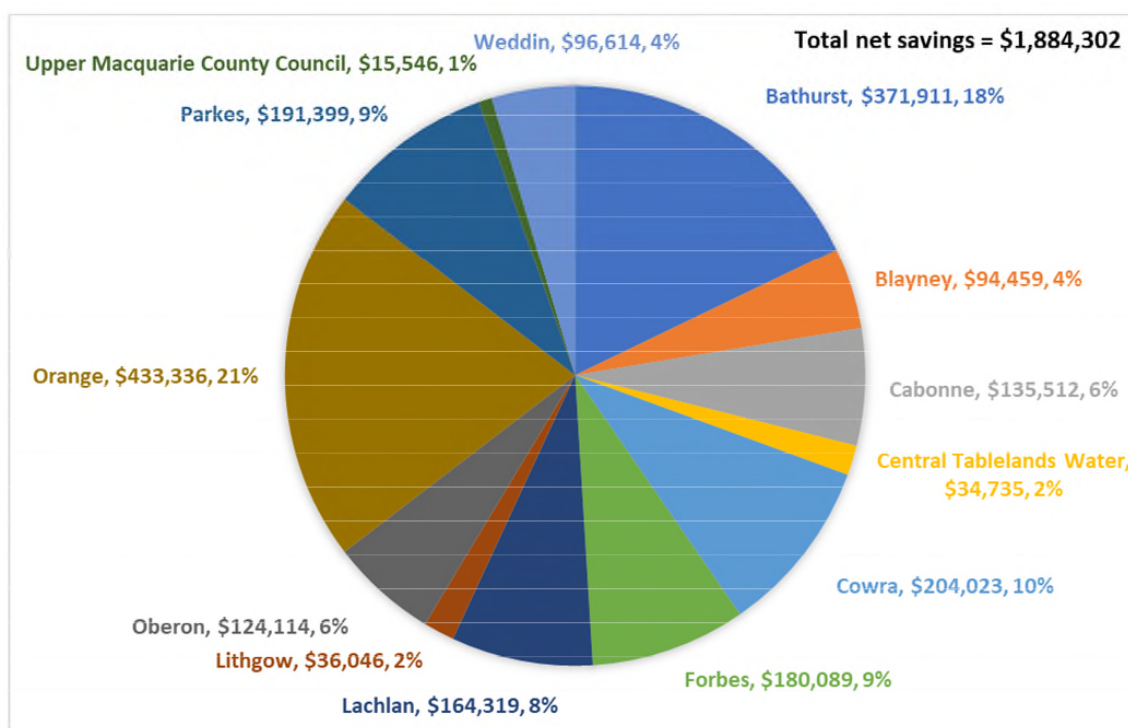
**Savings**

The following table shows the savings achieved by member Councils through aggregated procurement and programming. An explanation of the meaning of each column has been reported previously and is

available on request. The table reflects savings in the 22/23 financial year reported to the August Board meeting. Please request advice from previous years where costs savings continue to grow every year.

The cost to members is calculated on a percentage of each CNSWJO staff member and their corresponding workload on procurement and contract management. This figure is updated quarterly in line with the cost savings.

SAVINGS	Water Utilities Alliance Contracts	HR Contracts	WHS contracts	IT contracts	Supply contracts	Roads/ Transport contracts	Energy contracts	RDOCS contracts	Other contracts	Training	Legal advice re Procurement	Participation in regional procurement	Total
Bathurst	\$1,500	\$48,996	\$2,302	\$0	\$21,026	\$0	\$255,794	\$15,647	\$0	\$100	\$5,546	\$21,000	\$371,911
Blayney	\$1,500	\$12,661	\$0	\$0	\$11,481	\$0	\$35,173	\$1,099	\$0	\$0	\$5,546	\$27,000	\$94,459
Cabonne	\$1,500	\$13,372	\$49	\$0	\$41,138	\$0	\$44,733	\$1,388	\$0	\$5,786	\$5,546	\$22,000	\$135,512
Central Tablelands Water	\$1,500	\$107	\$0	\$0	\$0	\$0	\$0	\$2,191	\$0	\$0	\$4,937	\$26,000	\$34,735
Cowra	\$1,500	\$25,660	\$2,454	\$0	\$51,380	\$0	\$71,404	\$1,455	\$0	\$3,625	\$5,546	\$41,000	\$204,023
Forbes	\$1,500	\$13,509	\$0	\$0	\$59,982	\$0	\$57,754	\$8,584	\$0	\$10,215	\$5,546	\$23,000	\$180,089
Lachlan	\$1,500	\$21,716	\$0	\$0	\$32,483	\$0	\$56,583	\$1,136	\$0	\$10,356	\$5,546	\$35,000	\$164,319
Lithgow	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$5,546	\$23,000	\$36,046
Oberon	\$1,500	\$19,774	\$0	\$0	\$29,569	\$0	\$24,707	\$4,019	\$0	\$0	\$5,546	\$39,000	\$124,114
Orange	\$1,500	\$72,097	\$2,497	\$0	\$30,640	\$0	\$283,815	\$9,425	\$0	\$5,818	\$5,546	\$22,000	\$433,336
Parkes	\$1,500	\$6,130	\$0	\$0	\$51,529	\$0	\$81,692	\$8,428	\$0	\$7,574	\$5,546	\$29,000	\$191,399
Upper Macquarie County Council	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,546	\$10,000	\$15,546
Weddin	\$1,500	\$355	\$0	\$0	\$10,539	\$0	\$30,482	\$611	\$0	\$5,582	\$5,546	\$42,000	\$96,614
<b>Sub Total</b>	<b>\$18,000</b>	<b>\$234,377</b>	<b>\$7,302</b>	<b>\$0</b>	<b>\$339,767</b>	<b>\$0</b>	<b>\$942,136</b>	<b>\$59,982</b>	<b>\$0</b>	<b>\$49,055</b>	<b>\$71,483</b>	<b>\$360,000</b>	<b>\$2,082,102</b>
												<b>Cost to members</b>	<b>\$197,800</b>
												<b>Total</b>	<b>\$1,884,302</b>



Please contact Ms Jennifer Bennett, Executive Officer, 0428690935, with any queries regarding this advice or in her absence Acting Executive Officer, Kate Barker, 0428 604 513

**Minutes of the CNSWJO Board Meeting 23 August 2023 held in Sydney**

**In Attendance\***

<b>Cr R Taylor</b>	Bathurst Regional Council	<b>Cr M Statham</b>	Lithgow City Council
<b>Cr S Ferguson</b>	Blayney Shire Council	<b>Cr M Kellam</b>	Oberon Council
<b>Cr K Beatty</b>	Cabonne Council	<b>Cr K Keith OAM</b>	Parkes Shire Council
<b>Cr B West</b>	Cowra Shire Council	<b>Cr P Best</b>	Weddin Shire Council
<b>Cr P Miller OAM</b>	Forbes Shire Council		

Mr D Sherley	Bathurst Regional Council	Mr G Rhodes	CTW
Mr M Dicker	Blayney Shire Council	Cr A McGibbon	UMCC
Mr B Byrnes	Cabonne Council	Mr S Bowman	RDACW
Mr P Devery	Cowra Shire Council	Ms O West	Regional NSW
Mr S Loane OAM	Forbes Shire Council	Ms J Bennett	CNSWJO
Mr C Butler	Lithgow City Council	Ms M Macpherson	CNSWJO
Mr D Waddell	Orange City Council	Ms C Griffin	CNSWJO
Mr K Boyd PSM	Parkes Shire Council	Ms V Page	CNSWJO
Ms N Vu	Weddin Shire Council		

\*Voting members in bold

Meeting opened at 12.39 pm by Chair Cr Kevin Beatty

**1. Acknowledgement of Country**

Acknowledgment to Country: Gadigal (Sydney)

**2. Welcome from the Chair Cr Kevin Beatty**

Acknowledged our two Board members who are not standing for Mayor in September Cr Ken Keith and Cr Bill West both for their communities and as regional advocates.

**3. Apologies applications for a leave of absence by Joint Voting representatives**

Cr J Medcalf, Cr C Bembrick, Cr J Hamling, Mr B Byrnes, Mr G Tory, Mr G Wallace, Cr D Somerville, Cr R Fagan and Mr T Johnson.

<b>Resolved</b>	<b>Cr M Kellam/Cr R Taylor</b>
That the apologies for the Central NSW Joint Organisation Board meeting 23 August 2023 listed above be accepted.	

**4. Conflicts of Interest**

<b>Resolved</b>	<b>Cr R Taylor/Cr M Kellam</b>
Nil declared	

**5. Speakers**

- a. **Mr Brett Whitworth Deputy Secretary, Local Government, Department of Planning and Environment**

Ms O West arrived at 12.44pm

Cr P Miller left the meeting at 1.00pm

- b. **Cr Darriea Turley AM, President of Local Government NSW gave an update in attendance and was Acting Chief Officer Damien Thomas.**

Cr B West, Cr S Ferguson, Mr P Devery and Mr M Dicker arrived at 1.18pm

**6. Minutes**

**Confirmation of the Minutes of the CNSWJO Board Meeting 24 May 2023 held in Canberra**

<b>Resolved</b>	<b>Cr K Keith/Cr B West</b>
That the Central NSW Joint Organisation Board confirm the Minutes of the CNSWJO Board Meeting 24 May 2023 held in Canberra	

**7. Business Arising from the Minutes – Matters in Progress**

<b>Resolved</b>	<b>Cr P Best/Cr R Taylor</b>
That the Central NSW Joint Organisation Board note the Matters in Progress, making deletions as suggested.	

**8. Reports on Statement of Regional Strategic Priority**

**Priority One: Inter-Council Co-operation**

**a. Financial Report**

<b>Resolved</b>	<b>Cr M Kellam/ Cr S Ferguson</b>
That the Board note the Financial Report.	

**b. Compliance Report**

<b>Resolved</b>	<b>Cr S Ferguson/Cr R Taylor</b>
That the Board note the Compliance Report	

Mr Whitworth, Cr M Statham and Mr C Butler left at 1.30pm

**c. The CNSWJO Governance and Advocacy Report**

<b>Resolved</b>	<b>Cr P Best/Cr M Kellam</b>
That the Board note the CNSWJO Governance Advocacy Report and	
<ol style="list-style-type: none"> <li>1. note the Advocacy Subcommittee update;</li> <li>2. note the advice from the Health and Aging Portfolio Mayors' Subcommittee;</li> <li>3. adopt the MoU the Rural Doctor's Network;</li> <li>4. adopt the Plan on a Page for the Planners' Group;</li> <li>5. adopt the Terms of Reference for the Spare Capacity in Housing Project;</li> <li>6. circulate the Plan on a Page for the Spare Capacity in Housing Project for adoption through the Chair;</li> <li>7. endorse the submission to IPART on the council rating methodology;</li> <li>8. endorse the submission on the monitoring the NSW Biodiversity Credits Markets – IPART;</li> <li>9. endorse the Response on the Biodiversity Assessment Method review, Department of Planning and Environment;</li> <li>10. adopt the Current and Historic Population Projections for Local Government Areas in the Central NSW Joint Organisation;</li> <li>11. lodge a submission to the Inquiry into the Implementation of Recommendations Relating to Workforce Issues, Workplace Culture and Funding Considerations for Remote, Rural and Regional Health within existing policy;</li> <li>12. lodge a submission to the Draft Community Engagement Rules for Major Transmission Projects within existing policy;</li> <li>13. note that a date is being sought for a meeting in Hawkesbury to progress a policy position on a safe, swift and secure link between Central NSW and Sydney;</li> <li>14. update the Transport Advocacy Plan to support;</li> </ol>	

- a. the Bathurst Bullet being extended to Orange, including Opal Card ticketing;
  - b. a morning day-return service from Dubbo to Sydney via Orange using Bullet 2 pathway and timetable;
  - c. Staged Faster Rail track upgrades to reduce travel time from Orange and Dubbo; and
  - d. Split the faster passenger rail at Orange to go to Parkes and Dubbo; and
15. for the two days of meetings that are concurrent with parliamentary visits, the Board meeting be held on the Friday;
16. invite interested Mayors to the next Advocacy Mayor’s Subcommittee meeting to progress priority on the Safe Swift and Secure Link between Sydney and Central NSW where this is to include discussion on a freight study and rail as a potential priority.

**d. Regional Procurement and Contracts**

<b>Resolved</b>	<b>Cr M Kellam/Cr R Taylor</b>
That the Board notes the report on the Regional Procurement and Contract Management Report and that it:	
<ul style="list-style-type: none"> <li>1. note the procurement activities that have occurred between Board meetings; and</li> <li>2. approve the additional procurement processes added to the CNSWJO regional procurement plan for 2023/2024.</li> </ul>	

**e. Disaster Risk Reduction Fund (DRRF) Program report**

<b>Resolved</b>	<b>Cr B West/Cr R Taylor</b>
That the Board note the Disaster Risk Reduction Program report and:	
<ul style="list-style-type: none"> <li>1. note the approval by NSW Reconstruction Authority of the extension of Milestone 2 from 30 September to 11 November 2023, with the ultimate project deadline of 30 June 2024 remaining the same;</li> <li>2. note the approval by NSW Reconstruction Authority of the collaborative variation under the Regional Resilience Program to allocate an additional spend of \$4,000 from Central NSW Joint Organisation for the Regional Resilience Program Monitoring and Evaluation plan, led by Canberra Region Joint Organisation;</li> <li>3. recommend to councils they consider entering into new data sharing agreements with Spatial Services; and</li> <li>4. endorse the submission for the Independent Review of Commonwealth Disaster Funding reviewed by the Central NSW Joint Organisation Transport Technical Committee.</li> </ul>	

**Priority two: Regional Prosperity through better Infrastructure and Services**

**f. “Come Out, We’re Open” – Post Campaign Report**

<b>Resolved</b>	<b>Cr B West/ Cr P Best</b>
That the Board note the “Come Out, We’re Open” – Post Campaign Report.	

**Priority five: Transport and Infrastructure**

**g. Transport Advocacy**

<b>Resolved</b>	<b>Cr K Keith/Cr M Kellam</b>
That the Board note the Transport report and note:	
<ul style="list-style-type: none"> <li>1. the alignment of work with the CNSWJO Disaster Risk Reduction Fund’s transport vulnerability assessment;</li> <li>2. progress for the “Fix Me” project; and</li> </ul>	

- |                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------|
| 3. the legal advice received from Marsdens Law Group regarding the Master Access Deeds and Road Rail Interface Agreement. |
|---------------------------------------------------------------------------------------------------------------------------|

**Priority six: Regional Water Security and Productive Water**

**h. Regional Water Report**

<b>Resolved</b>	<b>Cr P Best/Cr R Taylor</b>
That the Board note the Regional Water Security and Productive Water report and:	
<ol style="list-style-type: none"> <li>1. endorse the submission made under the hand of the executive to the Productivity Commission’s Murray Darling Basin Plan Independent Review; and</li> <li>2. advocate now that the Regional Water Strategies are near release for the Wyangala Business case and assessment to be released; and</li> <li>3. support the pamphlet developed for the Minister of Water in principle with changes to be made based on feedback from members.</li> </ol>	

**Cr P Miller returned at 3.04pm**

**Priority Seven: Transition to a sustainable, secure and affordable energy future**

**i. Energy Report**

<b>Resolved</b>	<b>Cr M Kellam/Cr S Ferguson</b>
That the Board note the Energy Report and;	
<ol style="list-style-type: none"> <li>1. note the progress of the Business Case on the Nexus Between Energy Security and Emissions Reduction;</li> <li>2. endorse the Project Plan for the Business Case on the Nexus Between Energy Security and Emissions Reduction; and</li> <li>3. endorse the application to ARENA for the Community Battery Program.</li> </ol>	

**9. Quarterly review of the Central NSW JO Strategic Plan and Statement of Regional Strategic Priority 2022 -2025**

<b>Resolved</b>	<b>Cr P Miller/Cr R Taylor</b>
That the Board note the Quarterly review of the Central NSW JO Strategic Plan and Statement of Regional Strategic Priority 2022 –2025.	

**10. Late reports – Nil**

**11. Matters raised by Members**

UMCC – Concerns there may be funding cuts to DPI and the effects on weeds management.

**12. Passing of Former Deputy Mayor of Cabonne, Kevin Walker**

<b>Resolved</b>	<b>Cr P Miller/Cr P Best</b>
That the Board send a letter of condolences to the Walker family.	

**13. Speakers to the next meeting.**

The Premier and the Minister for Water were requested as part of the parliamentary visit.

**14. Next meetings:**

**GMAC: 26 October – Forbes**

**Board: 23 November – With support from the Member for Orange, Mr Phil Donato MP and Member for Barwon, Mr Roy Butler MP the meeting be held in Sydney including a dinner at Parliament House. Details to be circulated as soon as possible.**

**Meeting closed 3.25 pm**

**Page 5 is the last page of the Central NSW Joint Organisation meeting 23 August 2023 at Sydney**

**Telco Authority**

Our reference: BN-05530-2023

Mr Greg Tory  
General Manager  
Lachlan Shire Council  
58-64 Molong Street  
Condobolin NSW 2877

By email: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)

**Critical Communications Enhancement Program in Lachlan Shire Council Local Government Area**

Dear Mr Tory

This is an update on the NSW Government's Critical Communications Enhancement Program (CCEP) within the Lachlan Shire Council Local Government Area (LGA).

Under the CCEP, NSW Telco Authority (NSWTA) is expanding and enhancing the Public Safety Network (PSN) for emergency services organisations. This network provides critical, secure and reliable radio communications to frontline responders.

PSN sites have been pivotal in protecting communities and supporting the emergency response to the 2019/2020 Black Summer bushfires and the widespread floods of 2021 and 2022 across NSW.

This Information Pack has been prepared to update you on the progress and the status of PSN sites within your LGA.

If any member of your community requires more information, please direct them to our website, [nsw.gov.au/telco-authority](https://nsw.gov.au/telco-authority), call **1800 794 862** or email [ccepinfo@customerservice.nsw.gov.au](mailto:ccepinfo@customerservice.nsw.gov.au).

Yours sincerely

David Marrant  
Director Stakeholder Engagement  
**NSW Telco Authority**

25 August 2023



Telco Authority



**CRITICAL COMMUNICATIONS ENHANCEMENT PROGRAM  
Lachlan Shire Council Local Government Area (LGA)**

**Development permitted without consent**

NSWTA is the determining authority for the proposals under Part 5 of the *Environmental Planning and Assessment Act 1979* and works associated with the CCEP will be categorised as **Development permitted without consent** under the *State Environmental Planning Policy (Transport and Infrastructure) 2021* Clause 2.141(1) (TISEPP).

Council will be consulted regarding potential impacts on council-related infrastructure or services, heritage or flood liable land and where the proposal involves a new tower or mast, NSWTA will notify Council and owners/occupiers of land adjoining the proposal site.

Responses received within 21 days of the TISEPP notification will be examined and considered, along with all matters affecting or likely to affect the environment. This will be documented in a Minor Works or Review of Environmental Factors.

Where Council is an infrastructure and/or landowner, NSWTA's design partner Catalyst ONE Pty Ltd will continue to liaise with Council regarding property and planning activity for these assets.

Telco Authority



Critical Communications Enhancement Program

Details of sites and associated works planned or underway in the Lachlan Shire Council LGA

ACMA ID	Site Name	Street Address	Lot / DP	Landowner	Site Proposal	Vendor partner	Status
10022661	Gormans Hill	Gormans Hill Off Bygalore Road Tullibigal NSW 2669	Lot 29 DP753111	Private	<b>Greenfield:</b> installation of new radio communications infrastructure on site where no such infrastructure currently exists	Catalyst ONE (SAED*)	Site design currently undergoing assessment (SAED*)
9914	Mt Bowen	off Lachlan Valley Way Lake Cargelligo NSW 2672	Lot 7001 DP1026623	Department of Planning, Industry and Environment – Crown Lands	<b>Brownfield:</b> new radio communications site located adjacent to existing communications infrastructure	Catalyst ONE (SAED*)	Site design currently undergoing assessment (SAED*)
9023477	Boona Mountain	Boona Road Boona Mountain Condobolin NSW 2877	Lot 7301 DP1151453	Department of Planning, Industry and Environment – Crown Lands	<b>Colocation:</b> upgrading and/or installing equipment on existing communications infrastructure	Service Stream (Construction)	Construction underway
10016852	Condobolin (Hospital Hill)	Reservoir Hill Brady Street Condobolin NSW 2877	Lot 96 DP752080	Department of Planning, Industry and Environment – Crown Lands	<b>Greenfield:</b> installation of new radio communications infrastructure on site where no such infrastructure currently exists	HighForce (Construction)	Operationally accepted

Telco Authority



ACMA ID	Site Name	Street Address	Lot / DP	Landowner	Site Proposal	Vendor partner	Status
100750	Gobondry	Gillenbine Road Fifield NSW 2875	Lot 42 DP752089	Private	<b>Colocation:</b> upgrading and/or installing equipment on existing communications infrastructure	Downer EDI (Construction)	Operationally accepted
37943	Tottenham	Currawong Road Tottenham NSW 2873	Lot 431 DP616646	Broadcast Australia	<b>Colocation:</b> upgrading and/or installing equipment on existing communications infrastructure	Downer EDI (Construction)	Operationally accepted
38429	Yellow Mountain	7102 Henry Parkes Way Bobadah NSW 2877	Lot 482 DP838521	Telstra	<b>Colocation:</b> upgrading and/or installing equipment on existing communications infrastructure	Lendlease Services (Construction)	Operationally accepted
9913	Manna Mountain	Manna Mountain Via Manna Forest Road Forbes NSW 2877	Lot 7 DP923221	Forestry Corporation of NSW	<b>Colocation:</b> upgrading and/or installing equipment on existing communications infrastructure	BAI Communications (Construction)	Operationally accepted

Telco Authority



Map of sites in Lachlan Shire Council LGA







NSW Local Government Grants Commission  
5 O'Keefe Avenue NOWRA NSW 2541  
Locked Bag 3015 NOWRA NSW 2541

OUR REFERENCE: A871240  
CONTACT: Helen Pearce  
(02) 4428 4131  
helen.pearce@olg.nsw.gov.au

Mr Greg Tory  
General Manager  
Lachlan Shire Council

By email: [greg.tory@lachlan.nsw.gov.au](mailto:greg.tory@lachlan.nsw.gov.au)  
cc: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)

5 September 2023

Dear Mr Tory

In accordance with the NSW Local Government Grants Commission's (Commission) policy of providing information to councils about the way the Commission calculates financial assistance grants (FA Grants), please find attached a summary of Council's 2023-24 estimated FA Grants entitlement (**Appendix A**).

#### **2023-24 ESTIMATED ENTITLEMENTS**

The national FA Grants total estimated entitlement for 2023-24 is \$3.11 billion and is made up of \$2.15 billion for the general purpose component (GPC) and \$0.96 billion for the local roads component (LRC). The national estimated entitlement for 2023-24 increased by \$161 million to account for final adjustments to the Consumer Price Index (CPI) and population shares for the year.

The Commonwealth Treasury's estimate of the CPI for 2022-23 was adjusted up in July 2023. When compared to the 2022-23 final adjusted amount, the total national estimated FA Grants for 2023-24 increased by 5.5%. Accordingly, the State's FA Grants allocation for 2023-24 is slightly higher than last year, however the ongoing economic impact of the pandemic and other external factors are difficult to predict.

The national GPC was distributed across the states and territories on a population basis. NSW received 31.34% or \$675.7 million in the GPC, which represents a 4.05% increase on last year's final figure. The LRC is based on a historical formula. NSW's share of the total national road funding is a fixed 29% share, or \$277.5 million, which represents a 5.5% increase. The total 2023-24 FA Grants estimated entitlement for NSW is \$953.2 million.

T 02 4428 4100 F 02 4428 4199 TTY 02 4428 4209  
E [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au)  
W <http://www.olg.nsw.gov.au>  
(follow the "Commissions & Tribunals" links)



**EXTERNAL FACTORS IMPACTING THE GPC POOL OF FUNDS IN NSW**

The Commonwealth decided to pause indexation for three years from 2014-15 to 2016-17 due to budget constraints. In 2021, the impact of the global economic downturn (GED) was closely followed by the Covid-19 Pandemic. NSW also experienced devastating natural disasters, including bushfires and floods. During recent years, the Commission has been faced with these challenges, including a substantially reduced CPI in 2021. In 2023-24, the CPI has continued to trend towards previously average levels of about 3.5% to 4%. But further fluctuations cannot be ruled out.

Change of Annual Grant Entitlements	CPI % Change GPC	# of LGAs on 0% or <0%
2012-13 Final and 2013-14 Estimated	3.4	22
2013-14 Final and 2014-15 Estimated no CPI	-0.2	72
2014-15 Final and 2015-16 Estimated no CPI	-0.2	75
2015-16 Final and 2016-17 Estimated no CPI	0.1	56
2016-17 Final and 2017-18 Estimated	3.6	10
2017-18 Final and 2018-19 Estimated	3.6	12
2018-19 Final and 2019-20 Estimated	4.0	10
2019-20 Final and 2020-21 Estimated GED	0.9	33
2020-21 Final and 2021-22 Estimated Covid	1.7	29
2021-22 Final and 2022-23 Estimated Covid	3.3	9
2022-23 Final and 2023-24 Estimated Covid	4.0	*18

KEY
<i>Three years of paused CPI (only change applied was national movements in jurisdictional population shares)</i>
<i>Transition entered: # of LGAs on 0% or less had the -5% floor been retained</i>
<i>*8 metropolitan councils moved to the negative floor due to population decline as applying the per capita minimum produced a lower result than the negative floor</i>

A notable by-product of the pandemic flowing through the 2022-23 and 2023-24 grant calculations has been population decline in some metropolitan areas. This has resulted in eight metropolitan councils moving off the per capita minimum grant and instead, benefiting from the 0% floor, as councils cannot breach below 0% floor until the negative floor is resumed. This further demonstrates the need to expedite the pathway out of transition.

Council's 2023-24 FA Grants estimated entitlement, compared to the 2022-23 final entitlement is as follows:

Lachlan Shire Council				
Year	General Purpose	Local Roads	Total	Change
2022-23 final	\$7,192,082	\$4,036,662	\$11,228,744	
2023-24 est.	\$7,596,226	\$4,238,314	\$11,834,540	5.4%

To assist councils with budgets and bank reconciliations, a breakdown of the 2023-24 quarterly instalments is attached (**Appendix A**). The NSW Schedule of Payments is also attached (**Appendix B**).

**IMPACT OF THE ADVANCE PAYMENTS**

The Commonwealth Government decided to make an early payment of the 2023-24 estimated FA Grant entitlement to help manage the cumulative impacts of the floods and the pandemic. In June 2023, all councils were paid 100% of the estimated entitlement in advance, as calculated at that point in time (plus councils received 25% of the 2022-23 entitlement in the same year). This has resulted in the adjusted quarterly instalments for 2023-24 being significantly less than in recent years. The remainder of the grant entitlements (totalling \$45,227,839 for the state) will be paid in quarterly instalments in August 2023, November 2023, February 2024 and May 2024.

The Council of the City of Sydney and Randwick City Council's population decreases flowed through the grant calculations in the 2023-24 financial year, with both councils due to receive a reduction in the LRC. However, as the Commonwealth advance of 100% was based on the prior year's grant recommendations, both Councils received an overpayment in the LRC advance (Sydney \$35,538 and Randwick \$25,555, totalling \$62,083).

As a temporary measure to address the overpayment, the Commission made an accounting adjustment to the 2023-24 recommendations, spreading the overpayment proportionately over the other 126 councils' LRCs. This process will be reversed in 2024-25 to ensure the over and under payments reconcile with actual entitlements.

However, the Commission is concerned about the unpredictability the practice of advance payments creates. Long-term and annual budgeting forecasts are subject to changes, and annual financial statement results can often be skewed. The latest development of overpayments is beginning to impede the Commission's ability to make annual recommendations.

**CHALLENGES IN FAIRLY DISTRIBUTING THE GPC FUNDS**

As councils will be aware, the Commission is required to adhere to the National Principles which mandate a per capita payment based on population growth/decline. This inhibits the full application of the Horizontal Fiscal Equalisation (HFE) Principle, to distribute the grants on the basis of greatest relative need. It is also the policy of the NSW Government to explore opportunities to direct grants to communities with the greatest relative need. The Commission has had regard to these policies in allocating the grants. The map contained in **Appendix D** identifies the rate of population change in NSW from 2002 to 2022.

**Appendix D** lists the revised expenditure categories, disadvantage factors, data sources used in calculating the expenditure allowance and the relative disadvantage allowance.

The Commission has been investigating ways to direct funds to councils with greatest relative need. Information about the methodology review and subsequent transition has been provided to councils, including about the recommendations for model refinements. The Commission is currently considering options for a pathway out of transition and resuming the negative floor, which is likely to commence in 2024-25. Further information about the transition and general information about the FA Grants can be found on the Commission's webpage at

<https://www.olg.nsw.gov.au/commissions-and-tribunals/#lggc>.

**SPECIAL SUBMISSIONS 2023-24**

Special submissions from councils for 2023-24 will be considered by the Commission. The purpose of a submission is to give councils the opportunity to present information on the financial impact of inherent expenditure disadvantages beyond councils' control that are not generally recognised in the current methodology. Please refer to the expenditure functions and Council's disadvantage factors listed in **Appendix A**. This process allows the Commission to adequately consider all legitimate factors that affect councils' capacity to deliver services.

**Appendix C**, titled **Guidelines for Special Submissions**, contains guidance for preparing submissions – please read the guidelines carefully.

Submissions should be e-mailed to the Commission at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au) by **30 November 2023**.

**A MESSAGE OF CAUTION**

There is no guarantee that a council will receive an increased FA Grant each year. There are a number of changing variables, including a council's changing measure of relative disadvantage compared to the state average measure and the size of the total FA Grant pool. Last year, the Commission advised of a possible decision to return to the GPC to a negative floor in 2024-25, which would result in some councils receiving less in the 2024-25 than they will in 2023-24. Councils have been consulted and have now been given six years to prepare. It is no longer sustainable to protect those councils with greatest relative advantage. The pathway out of transition is essential to distribute the GPC more fairly, allowing greater application of the HFE, consistent with the National Principles and NSW policy.

I would ask that this letter please be tabled at the next Council meeting.

If you have any questions concerning these matters, please contact me on (02) 4428 4131.

Yours sincerely



**Helen Pearce**  
**Executive Officer**





NSW Local Government Grants Commission  
5 O'Keefe Avenue NOWRA NSW 2541  
Locked Bag 3015 NOWRA NSW 2541

OUR REFERENCE: A871240  
CONTACT: Helen Pearce  
(02) 4428 4131  
helen.pearce@olg.nsw.gov.au

Mr Greg Tory  
General Manager  
Lachlan Shire Council

By email: [greg.tory@lachlan.nsw.gov.au](mailto:greg.tory@lachlan.nsw.gov.au)  
cc: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)

5 September 2023

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The national FA Grants total estimated entitlement for 2023-24 is \$3.11 billion and is made up of \$2.15 billion for the general purpose component (GPC) and \$0.96 billion for the local roads component (LRC). The national estimated entitlement for 2023-24 increased by \$161 million to account for final adjustments to the Consumer Price Index (CPI) and population shares for the year.

The Commonwealth Treasury's estimate of the CPI for 2022-23 was adjusted up in July 2023. When compared to the 2022-23 final adjusted amount, the total national estimated FA Grants for 2023-24 increased by 5.5%. Accordingly, the State's FA Grants allocation for 2023-24 is slightly higher than last year, however the ongoing economic impact of the pandemic and other external factors are difficult to predict.

The national GPC was distributed across the states and territories on a population basis. NSW received 31.34% or \$675.7 million in the GPC, which represents a 4.05% increase on last year's final figure. The LRC is based on a historical formula. NSW's share of the total national road funding is a fixed 29% share, or \$277.5 million, which represents a 5.5% increase. The total 2023-24 FA Grants estimated entitlement for NSW is \$953.2 million.

T 02 4428 4100 F 02 4428 4199 TTY 02 4428 4209  
E [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au)  
W <http://www.olg.nsw.gov.au>  
(follow the "Commissions & Tribunals" links)



**EXTERNAL FACTORS IMPACTING THE GPC POOL OF FUNDS IN NSW**

The Commonwealth decided to pause indexation for three years from 2014-15 to 2016-17 due to budget constraints. In 2021, the impact of the global economic downturn (GED) was closely followed by the Covid-19 Pandemic. NSW also experienced devastating natural disasters, including bushfires and floods. During recent years, the Commission has been faced with these challenges, including a substantially reduced CPI in 2021. In 2023-24, the CPI has continued to trend towards previously average levels of about 3.5% to 4%. But further fluctuations cannot be ruled out.

Change of Annual Grant Entitlements	CPI % Change GPC	# of LGAs on 0% or <0%
2012-13 Final and 2013-14 Estimated	3.4	22
2013-14 Final and 2014-15 Estimated no CPI	-0.2	72
2014-15 Final and 2015-16 Estimated no CPI	-0.2	75
2015-16 Final and 2016-17 Estimated no CPI	0.1	56
2016-17 Final and 2017-18 Estimated	3.6	10
2017-18 Final and 2018-19 Estimated	3.6	12
2018-19 Final and 2019-20 Estimated	4.0	10
2019-20 Final and 2020-21 Estimated GED	0.9	33
2020-21 Final and 2021-22 Estimated Covid	1.7	29
2021-22 Final and 2022-23 Estimated Covid	3.3	9
2022-23 Final and 2023-24 Estimated Covid	4.0	*18

KEY
<i>Three years of paused CPI (only change applied was national movements in jurisdictional population shares)</i>
<i>Transition entered: # of LGAs on 0% or less had the -5% floor been retained</i>
<i>*8 metropolitan councils moved to the negative floor due to population decline as applying the per capita minimum produced a lower result than the negative floor</i>

A notable by-product of the pandemic flowing through the 2022-23 and 2023-24 grant calculations has been population decline in some metropolitan areas. This has resulted in eight metropolitan councils moving off the per capita minimum grant and instead, benefiting from the 0% floor, as councils cannot breach below 0% floor until the negative floor is resumed. This further demonstrates the need to expedite the pathway out of transition.

Council's 2023-24 FA Grants estimated entitlement, compared to the 2022-23 final entitlement is as follows:

Lachlan Shire Council				
Year	General Purpose	Local Roads	Total	Change
2022-23 final	\$7,192,082	\$4,036,662	\$11,228,744	
2023-24 est.	\$7,596,226	\$4,238,314	\$11,834,540	5.4%

To assist councils with budgets and bank reconciliations, a breakdown of the 2023-24 quarterly instalments is attached (**Appendix A**). The NSW Schedule of Payments is also attached (**Appendix B**).

**IMPACT OF THE ADVANCE PAYMENTS**

The Commonwealth Government decided to make an early payment of the 2023-24 estimated FA Grant entitlement to help manage the cumulative impacts of the floods and the pandemic. In June 2023, all councils were paid 100% of the estimated entitlement in advance, as calculated at that point in time (plus councils received 25% of the 2022-23 entitlement in the same year). This has resulted in the adjusted quarterly instalments for 2023-24 being significantly less than in recent years. The remainder of the grant entitlements (totalling \$45,227,839 for the state) will be paid in quarterly instalments in August 2023, November 2023, February 2024 and May 2024.

The Council of the City of Sydney and Randwick City Council's population decreases flowed through the grant calculations in the 2023-24 financial year, with both councils due to receive a reduction in the LRC. However, as the Commonwealth advance of 100% was based on the prior year's grant recommendations, both Councils received an overpayment in the LRC advance (Sydney \$35,538 and Randwick \$25,555, totalling \$62,083).

As a temporary measure to address the overpayment, the Commission made an accounting adjustment to the 2023-24 recommendations, spreading the overpayment proportionately over the other 126 councils' LRCs. This process will be reversed in 2024-25 to ensure the over and under payments reconcile with actual entitlements.

However, the Commission is concerned about the unpredictability the practice of advance payments creates. Long-term and annual budgeting forecasts are subject to changes, and annual financial statement results can often be skewed. The latest development of overpayments is beginning to impede the Commission's ability to make annual recommendations.

**CHALLENGES IN FAIRLY DISTRIBUTING THE GPC FUNDS**

As councils will be aware, the Commission is required to adhere to the National Principles which mandate a per capita payment based on population growth/decline. This inhibits the full application of the Horizontal Fiscal Equalisation (HFE) Principle, to distribute the grants on the basis of greatest relative need. It is also the policy of the NSW Government to explore opportunities to direct grants to communities with the greatest relative need. The Commission has had regard to these policies in allocating the grants. The map contained in **Appendix D** identifies the rate of population change in NSW from 2002 to 2022.

**Appendix D** lists the revised expenditure categories, disadvantage factors, data sources used in calculating the expenditure allowance and the relative disadvantage allowance.

The Commission has been investigating ways to direct funds to councils with greatest relative need. Information about the methodology review and subsequent transition has been provided to councils, including about the recommendations for model refinements. The Commission is currently considering options for a pathway out of transition and resuming the negative floor, which is likely to commence in 2024-25. Further information about the transition and general information about the FA Grants can be found on the Commission's webpage at

<https://www.olg.nsw.gov.au/commissions-and-tribunals/#lggc>.

**SPECIAL SUBMISSIONS 2023-24**

Special submissions from councils for 2023-24 will be considered by the Commission. The purpose of a submission is to give councils the opportunity to present information on the financial impact of inherent expenditure disadvantages beyond councils' control that are not generally recognised in the current methodology. Please refer to the expenditure functions and Council's disadvantage factors listed in **Appendix A**. This process allows the Commission to adequately consider all legitimate factors that affect councils' capacity to deliver services.

**Appendix C**, titled **Guidelines for Special Submissions**, contains guidance for preparing submissions – please read the guidelines carefully.

Submissions should be e-mailed to the Commission at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au) by **30 November 2023**.

**A MESSAGE OF CAUTION**

There is no guarantee that a council will receive an increased FA Grant each year. There are a number of changing variables, including a council's changing measure of relative disadvantage compared to the state average measure and the size of the total FA Grant pool. Last year, the Commission advised of a possible decision to return to the GPC to a negative floor in 2024-25, which would result in some councils receiving less in the 2024-25 than they will in 2023-24. Councils have been consulted and have now been given six years to prepare. It is no longer sustainable to protect those councils with greatest relative advantage. The pathway out of transition is essential to distribute the GPC more fairly, allowing greater application of the HFE, consistent with the National Principles and NSW policy.

I would ask that this letter please be tabled at the next Council meeting.

If you have any questions concerning these matters, please contact me on (02) 4428 4131.

Yours sincerely



**Helen Pearce**  
**Executive Officer**



# Financial Assistance Grants 2023-24

## Fact Sheet 2023



Local Government Financial Assistance Grants are paid to local councils to help them deliver services to their communities. The funds are paid annually by the Australian Government. Councils are free to use these funds at their discretion and are accountable to their communities. The Australian Government paid approximately 100% of the 2023-24 grants in advance. The remainder of the grant allocation will be paid in quarterly instalments.

### 2023 Update

In 2013 the Independent Local Government Review Panel recommended, "Subject to any legal constraints, seek to redistribute Federal Financial Assistance Grants and some State grants in order to channel additional support to councils and communities with the greatest needs." Following an extensive review of the financial assistance grant model 2013 to 2016, recommendations were made to refine and improve parts of the expenditure allowance under the General Purpose Component (GPC). In 2018 the Commission (Commission) began transitioning to refinements consistent with the National Principles and the NSW Government policy to allocate grants, as far as possible, to councils with the greatest relative disadvantage.

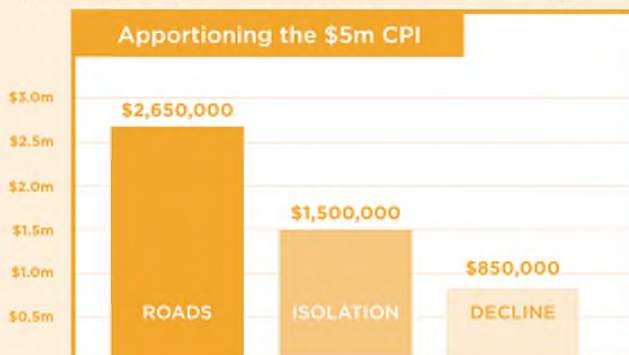
Since 2018-19, the transition arrangements have been limiting the percentage which an individual council's annual GPC can vary as follows:

- Upper limit (cap) of +5%
- Lower limit (collar) of 0%

Historically, the Commission set a range between +5% and -5%. The Commission is looking to restore caps and collars within a range of +6% to -4%. Retaining a 0% collar is resulting in more funds continuing to shift from councils with greater relative disadvantage to councils with more relative advantage. The Commission will keep the transitional arrangements for the 2023 recommendations, giving councils a sixth year to prepare. Consultation continues with the sector about the recommendations for 2024-25 and beyond and the most appropriate approach to resume the original lower limit, which may include a staged option.

### Relative Disadvantage Allowance

The Commission quarantined \$5m of the CPI increase and apportioned it as an allowance for relative disadvantage.



Roads = unsealed local roads. Isolation = increased weighting for isolation allowance. Decline = councils with population decline between 2002-2022 (see negative population growth 2002-22 map page 1).



### Councils with greatest relative disadvantage:

Councils with greatest relative disadvantage are generally rural and remote councils with:

- Small and declining populations
- Limited capacity to raise revenue
- Financial responsibility for sizeable networks of local roads/infrastructure & diminishing financial resources
- Relative isolation

The ongoing challenge for the Commission has been how to allocate a fairer share of the GPC to such councils when a fixed 30% of the GPC grant must be allocated based on population increases/decreases. This can result in minimum councils receiving significant increases such as occurred this year for Camden (+16.4%) and The Hills (+10.3%).

Where the Federal Government allocates a CPI increase, as occurred this year (4%), the Commission quarantines a proportion of the increase to allocate to councils with greatest relative disadvantage based on returns against 'unsealed local roads,' 'isolation' and 'population decline' (see box to the left).

In this way, some of these councils are able to achieve slightly greater than the 5% cap, consistent with the Commission's mandate from the Government.

### Isolation Allowance Review

As part of its ongoing scrutiny of the currency and effectiveness of the Isolation Allowance, during 2022-23 the Commission has been engaged in testing and analysing various indicators of real cost impacts of isolation on councils.



# Financial Assistance Grants 2023-24

## Fact Sheet 2023



### Why refine the model?

It's important to note that the Commission is not implementing a new model. Over time, the model had become very complex with an increasing number of functions and disadvantage factors. The model had 20 expenditure functions and 47 disadvantage factors applied across 128 councils plus more than 100 individual occurrences of discretionary disadvantage factors.

The Commission has taken advice, tested the competing propositions and decided to implement the recommended refinements and improvements.

### The refined model:

- Allocates a higher proportion of grant funding to councils with greatest relative disadvantage
- Is consistent with the National Principles
- Is consistent with NSW policy of grant allocation
- Is transparent and publishable
- Is robust, statistically verifiable and auditable
- Uses best practice financial and modelling principles
- Is modern, simplified and more flexible

### General information

Funds are allocated to NSW on the basis of the National Principles under the Federal legislation - the Local Government (Financial Assistance) Act 1995. It comprises two pools of funds - the GPC and the Local Roads Component (LRC). For 2023-24 the estimated entitlement for the GPC is \$675,648,877, and the LRC is \$277,534,692 but the funds are untied. The GPC incorporates:

- Expenditure Allowance
- Revenue Allowance
- Isolation Allowance
- Pensioner Rebate Allowance
- Relative Disadvantage Allowance

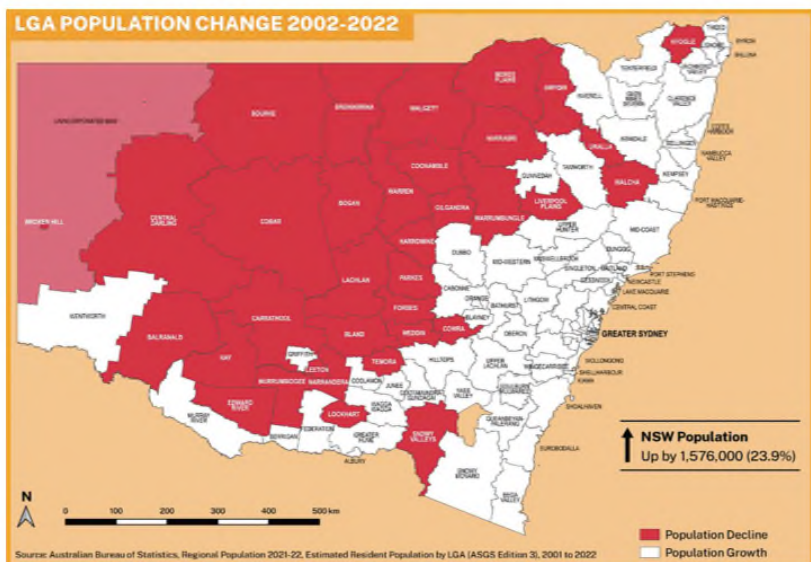
### Per capita minimum grant

The legislation provides for a per capita minimum grant. The per capita minimum for 2023-24 is \$24.85. Councils on the minimum grant generally:

- Have economies of scale
- Are geographically smaller
- Are not relatively disadvantaged
- Have greater revenue raising capacity
- Experience year on year growth

There are 10 councils on the minimum grant, all located in the Sydney area. Almost 24% of the State's population live in those council areas.

Three minimum grant councils received a higher than state average increase of 4.0%, including Camden with 16.4%, The Hills with 10.3% and Hornsby on 5.2%.



### General Purpose Component (GPC)

The GPC expenditure allowance remains based on council expenditure reported against the Financial Data Return grouped as follows:

- Administration & Governance
- Recreation & Culture
- Community Amenity
- Community Services & Education
- Roads, Bridges, Footpaths & Aerodromes
- Public Order, Health, Safety & Other

The 20 council functions are being retained but consolidated to six. The state average per capita cost for each function is still calculated by aggregating expenses (reported by all councils in their Financial Data Returns) for each function and divided by NSW's population.





# Financial Assistance Grants 2023-24

## Fact Sheet 2023

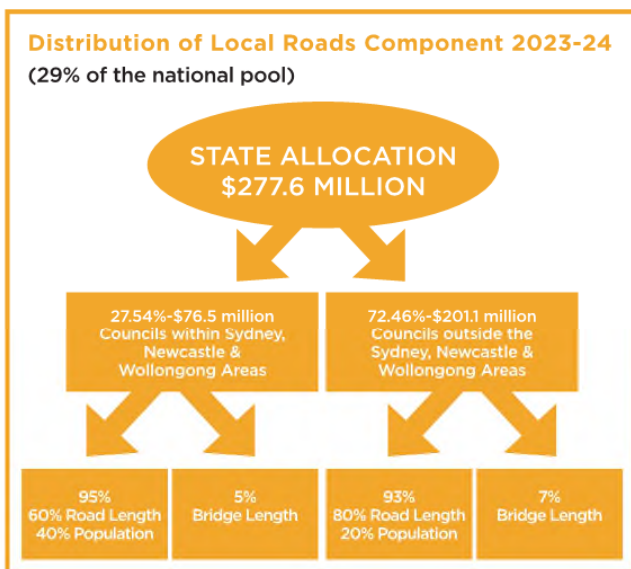


The **GPC expenditure allowance** includes five Cost Adjusters (or Disadvantage Factors/Measures) to enable the Commission to compare councils' relative disadvantage/advantage:

- Population (ABS - Total for LGA)
- Aboriginal & Torres Strait Islanders (ABS - %)
- Local road length (council - km)
- Environment (ABS - ha environmental land)
- Rainfall, topography and drainage (Consultants Willing & Partners - index)

The expenditure allowance formula is also retained:

*No. of Units (LGA Population) x State Ave \$Cost/capita for the function x council's disadvantage factor = \$ expenditure allowance.*



### Submissions

The Commission invites council submissions annually. The purpose of a submission is to give a council the opportunity to present information on the financial impact of inherent expenditure disadvantages beyond its control that are not generally recognised in the current methodology. This allows the Commission to adequately consider all legitimate factors that affect councils' capacity to deliver services.

### Contact the NSW Local Government Grants Commission

5 O'Keeffe Ave, Nowra NSW 2541  
 Locked Bag 3015, Nowra 2541  
 Telephone 4428 4100  
 olg@olg.nsw.gov.au

#### Related information:

<https://www.olg.nsw.gov.au/commissions-and-tribunals/grants-commission>  
 Includes information such as prior fact sheets, Grants Commission Circulars, reports and grant schedules.

### Background and call for the review

The Independent Local Government Review Panel recommendation (Fact Sheet page 1) was supported by a number of other reviews and reports including:

#### 2008 Assessing Local Government Revenue Raising Capacity, Productivity Commission Research Report:

*"A number of councils, particularly in capital city and urban developed areas, have the means to recover additional revenue from their communities sufficient to cover their expenditures without relying on grants. However, a significant number of councils, particularly in rural (87%) and remote (95%) areas would remain dependent on grants from other spheres of government to meet their current expenditure. Given the differences in the scope to raise additional revenue across different classes of councils, there is a case to review the provision of Australian Government general purpose grants to local governments."*

#### 2010 Australia's Future Taxation System Report:

*"The current requirement that each council receives 30% of its per capita share of untied financial assistance grants may prevent state grants commissions from redistributing to councils that require greater assistance."*

#### 2013 The NSW Local Government Grants Commission submission to the Commonwealth Grants Commission Review:

*... "we have seen an increase in concerns being raised about:*

- *the widening gap in revenue raising capacity for larger metropolitan councils versus smaller rural councils;*
- *increasing infrastructure needs;*
- *declining population."*

#### 2014 The NSW Government's Response to the Local Government Review Panel:

*"The Government supports targeting Financial Assistance Grants to communities with the greatest need. It will ask the NSW Grants Commission to continue to identify opportunities to achieve this over time, within the constraints imposed by the national funding principles. It will also ask the Commission to ensure transitional protection for those councils with lower levels of need, to minimise the impact of any redistribution."*

#### 2017 Shifting the Dial: 5 year Productivity Commission Review:

*"The Commission's study into transitioning regional economies noted that where populations have declined in Local Government areas, related declines in revenue are hampering efforts to maintain infrastructure designed to service (and be funded) by larger populations."*

**The Hon. Ron Hoenig MP**

Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government



Our Ref: A871587

Mr Greg Tory  
General Manager  
Lachlan Shire Council  
PO Box 216  
CONDOBOLIN NSW 2877

via email: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)

Dear Mr Tory,

Thank you for your letter of 26 July 2023 on behalf of Lachlan Shire Council (Council) suggesting amendments to the *Local Government Act 1993* (the Act) in relation to the timing of, and compulsory voting at local government by-elections.

I understand you discussed these proposals with officials from the Office of Local Government at the recent Western Division Conference in Cobar.

While I understand the reasons that prompted Council's suggested amendments, the Government has no plans to make changes to the current arrangements for holding by-elections. I note the following:

- it is open to me as Minister under section 293 of the Act to extend the time for holding by-elections by 28 days where I believe it would be impractical or inconvenient to hold the by-election within the three-month period normally required under the Act
- it is open to councils under section 291A of the Act to resolve at their first meeting following the ordinary election to fill vacancies occurring in the first 18 months of their terms by a countback instead of holding a by-election
- it is open to councils to apply to me as Minister under section 294 of the Act to dispense with the requirement to hold a by-election for any vacancy occurring in the last 18 months of the council's term
- compulsory voting is a key feature of Australian democracy including at the local government level in NSW. The NSW Government would not support any amendment that diluted councils' accountability to their communities through the democratic process, including at by-elections.



.Thank you for bringing this important matter to my attention. If you have any questions, you are welcome to contact Mr Douglas Friend, Senior Policy Officer at the Office of Local Government on 02 4428 4100 or by email at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au).

Yours sincerely,



**The Hon. Ron Hoenig MP**  
Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government

**The Hon. Ron Hoenig MP**

Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government



Our Ref: A869646

Mr Greg Tory  
General Manager  
Lachlan Shire Council  
PO Box 216  
CONDOBOLIN NSW 2877

via email: [council@lachlan.nsw.gov.au](mailto:council@lachlan.nsw.gov.au)

Dear Mr Tory,

Thank you for your letter requesting rate relief for those who have suffered a loss of income as a result of the flood events in all affected local government areas. I apologise for the delay in responding.

I acknowledge Council's concerns and appreciate the advocacy on behalf of your community in this matter.

The NSW Government has a broad range of ongoing programs that provide funding to councils to support a wide range of local government operations. Further information on the grant programs available is provided at this link [www.nsw.gov.au/grants-and-funding](http://www.nsw.gov.au/grants-and-funding).

As you would be aware, each NSW council also has extensive discretionary powers to provide further concessions to rates and charges within their local areas. Decisions to assist ratepayers in these circumstances are made at the discretion of each council as council's are accountable to their local communities for their specific needs. I would encourage you to investigate the options available to your council in this regard.

Please be assured that the NSW Government is committed to supporting the financial capabilities of all local councils across NSW to assist with operational functions, particularly those affected by flooding. The impact of growing disaster recovery and adaptation costs for councils has been recognised in recent announcements over funding for the NSW Reconstruction Authority. The issue will also be considered in the financial sustainability review of councils announced as an election commitment by the Government.

If you have any questions, you are welcome to contact the Office of Local Government on 02 4428 4100 or by email at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au).

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Ron Hoenig".

**The Hon. Ron Hoenig MP**  
Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government

52 Martin Place Sydney NSW 2000  
GPO Box 5341 Sydney NSW 2001

02 7225 6150  
[nsw.gov.au/ministerhoenig](http://nsw.gov.au/ministerhoenig)

1

**The Hon Tara Moriarty MLC**

Minister for Agriculture  
 Minister for Regional New South Wales  
 Minister for Western New South Wales



Greg Tory  
 General Manager  
 Lachlan Shire Council  
 greg.tory@lachlan.nsw.gov.au

Ref: BN23/4502

Re: Western NSW Portfolio

Dear Greg,

The NSW Government is aware of the many challenges and opportunities faced by Western NSW communities. It is evident that these challenges need responses that are tailored to local needs and interests.

As the Minister for Western NSW, I have undertaken to maintain a strong presence in the region, to listen, and to work with local Members of Parliament to advocate for the interests of Western NSW. My recent visits to the region have strengthened this commitment and have helped me to define the Western NSW portfolio.

As Minister for Western NSW, I will work with and advocate for communities that are within the below local government areas:

Balranald	Bogan	Bourke
Brewarrina	Broken Hill	Carrathool
Central Darling	Cobar	Coonamble
Dubbo Regional*	Gilgandra	Hay
Lachlan	Narromine	Walgett
Warren	Warrumbungle	Wentworth
Unincorporated Area.		* denotes new LGAs

Since becoming Minister, I have been fortunate to meet leaders across industries, communities and service providers. I am aware that challenges such as worker shortages, housing availability, access to childcare and reliable communications and transport infrastructure are key concerns in the region.

In coming months, I will continue meeting with community organisations, businesses and councils across Western NSW to learn more about local priorities and identify how the NSW Government can best help communities address them. Staff from the Department of Regional NSW will keep me informed of issues and opportunities as they arise.

Yours sincerely,

**Tara Moriarty MLC**  
 Minister for Agriculture  
 Minister for Regional New South Wales  
 Minister for Western New South Wales

24/9 /2023



**The Hon Penny Sharpe MLC**

Minister for Climate Change, Minister for Energy,  
Minister for the Environment, Minister for Heritage,  
Leader of the Government in the Legislative Council



Your ref: REF: RB4524  
Our ref: MD23/3352

Mr Roy Butler MP  
Member for Barwon  
Suite 1 Ground Floor, 60 Maitland Street  
NARRABRI NSW 2390

By email: [barwon@parliament.nsw.gov.au](mailto:barwon@parliament.nsw.gov.au)

Dear Mr ~~Butler~~ *Roy*,

Thank you for your letter on behalf of Lachlan Shire Council (Council) regarding electrical asset maintenance practices of Essential Energy. I appreciate you bringing Council's concerns to my attention.

I understand Essential Energy and Council held negotiations to review Essential Energy's approach to inspections of assets on private land, including the timeframes imposed on Council for repairs to be made on defective assets. I understand these discussions have resulted in a mutually beneficial outcome.

The Electricity Distribution Ring-fencing Guideline (Guideline) made under the National Electricity Rules are enforceable under the Australian Energy Regulator's (AER) legislative framework. The Guideline requires network operators such as Essential Energy to separate any business activity that is not part of their core, regulated business of operating an electricity distribution network. The ring-fencing requirements apply to contestable works undertaken by Accredited Service Providers (ASPs), that are privately owned businesses operating in this market.

The Guideline ensures network operators are not cross-subsidising other business activities from their distribution network business, resulting in higher electricity charges to customers. It also ensures network operators have no competitive advantage over ASPs operating in the same market, and that relevant information that is kept confidential and not shared between different business units.

The Guideline was developed by the AER after considerable public consultation. Council may wish to make representations directly to the AER on this matter by emailing [aerinqury@aer.gov.au](mailto:aerinqury@aer.gov.au).

If you have any further questions about this issue, please contact Mr Jamie Caldwell, Director, Energy Operations, Office of Energy and Climate Change at [energy@planning.nsw.gov.au](mailto:energy@planning.nsw.gov.au).

Thank you for taking the time to bring this matter to the Government's attention.

Sincerely

A handwritten signature in black ink, appearing to be "Penny Sharpe".

**Penny Sharpe MLC**

Minister for Climate Change, Minister for Energy,  
Minister for the Environment, Minister for Heritage

*18/9/23*

52 Martin Place Sydney NSW 2000  
GPO Box 5341 Sydney NSW 2001

02 7225 6020  
[nsw.gov.au/ministers](http://nsw.gov.au/ministers)

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