



COOTAMUNDRA-
GUNDAGAI REGIONAL
COUNCIL

Annual Report 2022/2023



Contents

Purpose of the Report.....	5
Message from the Mayor.....	6
Message from the Interim General Manager	7
Operational Framework.....	8
Our Vision Our Values	9
About Cootamundra-Gundagai Regional Council LGA.....	9
COUNCILLORS BIOGRAPHIES	10
Organisational Structure 2022-2023.....	15
STATUTORY REPORTING REQUIREMENTS	17
Councils 2022/2023 Financial Report	17
Service Reviews.....	17
Special Rate Variation	17
Rates and Charges Written Off	17
Mayoral And Councillor Expenses.....	18
Overseas Visits	18
Induction Training and Ongoing Professional Development	19
Modern Slavery Act 2018.....	19
Contractors / Works Awarded	20
Legal Proceedings.....	21
Private Works Resolution.....	21
Heritage Grants	23
Functions Delegated By Council.....	23
Controlling Interest Statement	24
External Bodies, Companies Or Partnerships	24
EEO Management Plan Implementation	26
Senior Staff Remuneration.....	27
General Manager	27
Persons Who Performed Paid Work On Wednesday 23 November 2022.....	27
Stormwater Levies And Charges	27
Environmental Upgrade Agreement.....	28
Planning Agreements.....	28
Recovery and Threat abatement plans.....	28
SWIMMING POOL INSPECTIONS.....	28

Planning Agreements	28
Recovery and Threat Abatement Plans	28
Development Contributions.....	28
Capital Works Projects	29
Disability Inclusion Action Plan	29
Obligations Under the Government Information (public Access) Act 2009	29
PUBLIC INTEREST DISCLOSURES.....	31
Companion Animals Management	32
Delivery Program Progress Report.....	36
ACHIEVEMENTS IN IMPLEMENTING THE DELIVERY PROGRAM & OPERATIONAL PLAN	37
Works Delivered 2022/2023	74
COMMUNITY EVENTS.....	81
COUNCIL CONTACT DETAILS	87

Cootamundra-Gundagai Regional Council acknowledge the Wiradjuri People as the Traditional Custodians of the land on which we walk, live and work. We pay respect to Elders past, present, and emerging. They are the holders of the knowledge, culture, values and hopes of Aboriginal and Torres Strait Islander peoples who contribute to our community.



Purpose of the Report

The Cootamundra-Gundagai Regional Council 2022/2023 Annual Report is part of our commitment to transparency and accountability between Council and the Community.

The report provides an overview of Council's activities for the 2022/2023 Financial year and of Council's achievements within each pillar of the Community Strategic Plan.

Council acknowledges the dedication and commitment of staff and volunteers who deliver services and facilities throughout Cootamundra-Gundagai Regional Council.

This report has been prepared in Compliance with the *Local Government Act 1993*.



Message from the Mayor

On behalf of Cootamundra-Gundagai Regional Council, I am pleased to present the Annual Report 2022-23.

The Annual Report is our way of being accountable to our community ensuring we achieve the goals we have set out to achieve in our Strategic Plans. On behalf of Cootamundra-Gundagai Regional Council, I am pleased to present the Annual Report 2022-23.

As in the past, 2022 -23 has thrown up its challenges, gifted us with rewards and has delivered much that Council, the staff, Councillors, and residents can be proud of.

Whilst we all thought that the COVID-19 pandemic was behind us, the virus continued to impact our organisation, with staff shortages and increased vigilance for staff and resident wellbeing. It also changed the way we work, and our views on the delivery of services. We have had to continue to be resourceful and continue to conduct business as normal.

On the de-merger front, we have made some changes to the organisational structure in anticipation for a smooth transition. These changes will continue as the organisation moves forward.

Council delivered throughout the year a number of projects that will further enhance the livability of our region and benefit the young and not so young. It has been a privilege to witness these projects come to life.

We continued to deliver vital everyday services across the Cootamundra-Gundagai Regional Council local government area and advocated to other levels of government ensuring our community voices and needs were heard and understood.

I acknowledge that 2022-2023 has seen many in our community experience financial hardship and security, with rising interest rates and cost of living, however I do believe that we have much to be thankful for in our region compared to those who live in cities. Our communities are renowned for showing up in times of adversity, the community spirit we all display and genuine care for our neighbours and each other. Visibly evident during our flooding events in 2022.

We are proud of our achievements and will continue to reach for resources that will enhance and improve our region, making it a vibrant region attracting people, investment and business through innovation, diversity and community spirit.

I acknowledge the great work of both Councillors and staff who work tirelessly to deliver results to our communities. It is my privilege to lead this organisation and am humbled by the support shown to me and my fellow Councillors.

Charlie Sheahan
Mayor



Message from the Interim General Manager

To step into the role as Interim General Manager for Cootamundra-Gundagai Regional Council in January 2023 has been a great pleasure along with a great challenge. I am pleased to present the 2022 -2023 Annual Report and compose this message to you all.

Council is required by law to produce an Annual Report which contains the achievements and activities for that year and Council's objectives and goals going forward. I am pleased to present this report which covers the financial year 1 July 2022 to 30 June 2023.

Evident within this Annual Report, Council have achieved a significant amount against both our Delivery Program and our Operational Plan.

The announcement of the proposed de-merger of our Council (CGRC) and reverting to the original Cootamundra and Gundagai Councils has brought with it relief for many in the community, and a great deal of challenges from a Council and NSW Government point of view. There is much to be done before we can fully realise the separation of one identity into two.

Our staff have been challenged with the announcement, and what it means going forward, along with a lot of changes to the organisational structures and the retirement of some very long-term employees. We've focused a lot during the last 6 months on staff morale, implementing our Values Program.

Whilst we work our way through the de-merger process, I can assure all residents that your Councillors and I are committed to delivering the services and projects we have promised through our Delivery Program and Operational Plan.

We have focused also on "Business As Usual", whilst the de-merger goes on in the background. I'm very pleased that staff have continued to deliver services expected of them by our communities. We have delivered new projects and taken our Council to the community in several different formats.

There have been many financial challenges for CGRC in recent years. I am pleased to advise that through a fresh approach to managing Council's finances, CGRC has posted an operating surplus result for the period and the adopted budget for the 2023/24 financial year is currently also projecting an operational surplus result. Whilst this is positive, it will take effort and time to repair the impact of successive deficit results in past financial years.

This annual report highlights many of those achievements, and delivery of projects, whilst we continue to do "Business as Usual".

Steve McGrath
Interim General Manager

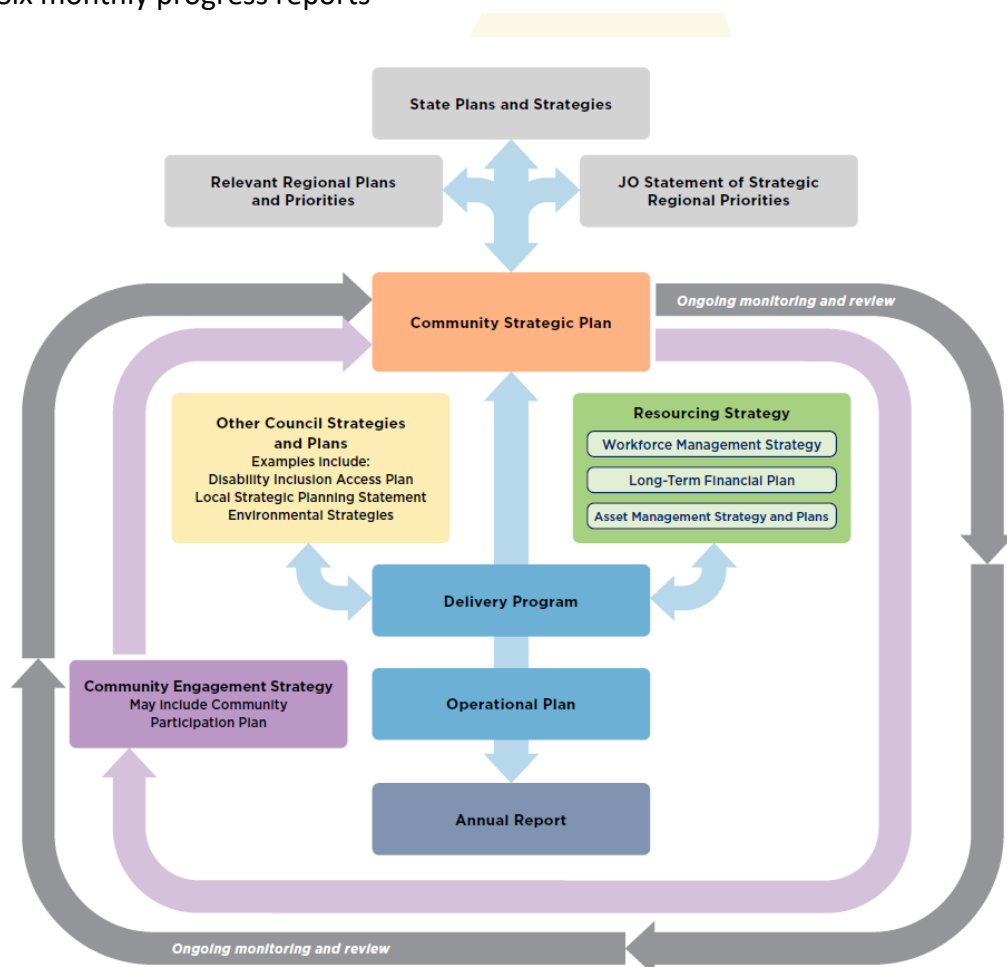


Operational Framework

In 2009 the Integrated Planning and Reporting Framework (IP&R) for NSW Councils was introduced. Local councils in NSW are required to undertake their planning and reporting activities in accordance with the Local Government Act 1993 and the Local Government (General) Regulation 2005.

The Integrated Planning & Reporting framework enables councils to integrate their various plans together, understand how they interact and get the maximum leverage from their efforts by planning holistically for the future. Under the IP&R framework Council is required to prepare the following documents:

- Community Strategic Plan (CSP) (10 year plan)
- Delivery Program (4 year plan)
- Resourcing Strategy (Long Term Financial Plan, Workforce Plan and Asset Management Plans)
- Operational Plan (Budget) (1 year)
- Annual Report
- End of Term Report
- Six monthly progress reports



Our Vision Our Values

A vibrant region attracting people, investment and business through innovation, diversity, and community spirit.

As a community we value, Country Living, Agricultural Landscapes and Friendly Communities.

About Cootamundra-Gundagai Regional Council LGA

Cootamundra-Gundagai Regional Council's local Government Area is located in the South West Slopes and Riverina Regions of New South Wales, approximately 4 hours' drive from Sydney CBD and about 90 minutes' drive from Canberra CBD. It includes the towns of Cootamundra and Gundagai, as well as the villages of Adjungbilly, Coolac, Muttama, Nangus, Stockinbingal, Tumblong, and Wallendbeen.

Cootamundra-Gundagai Regional Council has an area of 3,981 square kilometers and a population of 11,404 residents. It is the northern gateway to the Riverina District of New South Wales and home to a diverse landscape of steep hills and forestry in the east, lush Murrumbidgee valleys in the south and renowned, highly productive croplands to the North West. Interspersed between the scenic landscapes and natural beauty you will find historical towns, villages, and rural communities, each unique in their own way.

The region's main industries are agriculture, producing wheat, canola, cereal crops, sheep, wool, cattle and Forestry.



COUNCILLORS BIOGRAPHIES

Mayor Charlie Sheahan



With an agricultural background and living locally Cr Sheahan understands the needs of residents and landowners.

“We are fortunate to live in such a diverse, productive, and strategically placed area, as a Council we are charged with serving our community, to foster growth, economic sustainability and stimulate business development. Whilst ensuring our residents whether they are young or more mature are being provided with the services needed and a liveable community,” Cr Sheahan said.

Cr Sheahan is no stranger to community service, he is an active member of the Cootamundra Lions Club, a member of Rural Fire Service Coolac Brigade, serves on the Board of Adina Care, and previously served on the Jugiong Park Trust, Jugiong P&C as Secretary and President and the Jugiong Parish Pastoral Council.

Cr Sheahan sits on several Council sub-committees, including the Finance Committee, Muttama Creek Regeneration Group, RECOC, and Aerodrome User Group Committee, along with others, Cr Sheahan’s role as Mayor sees him representing Council at state and federal government levels.

Cr Sheahan is dedicated to his public service, and has embraced the role of mayor, accepted the responsibilities and is looking forward to the challenges and rewards that come with the role. He is willing to embrace change, strive for continuous improvement and ensure that CGRC is financially sustainable.

Committee Representation:

Riverina Joint Organisation, Riverina Eastern Regional Organisation of Councils (REROC), Muttama Creek Regeneration Group s.355 Committee, Cootamundra Flood Study, Cootamundra Aerodrome Users Advisory Group

Deputy Mayor Leigh Bowden



Cr Leigh Bowden moved to Cootamundra with her husband, Richard White, in March 2012. They were later followed, by Cr Bowden’s youngest son, Ossie Campbell, his wife Diana and their two small daughters. Cr Bowden has four children and six grandchildren, who frequently visit Cootamundra.

Cr Bowden holds a BA Dip Ed and postgraduate qualifications in Women’s Studies and Indigenous Studies. She has worked as an educator in the school, TAFE, university, and community sectors and is an experienced group facilitator. Cr Bowden has held the positions of CEO and Community Relations Manager at two separate National NGOs and has also run her own successful hospitality business. She is currently the inaugural Chair of The Coota District Co-op.

First elected to the newly formed Cootamundra-Gundagai Regional Council in September 2017, Cr Bowden readily embraced life as an Elected Representative. Now, re-elected, Cr Bowden’s priorities for this term are community engagement, economic development, tourism and ensuring a sustainable future for our whole LGA.

Committee Representation:

Eastern Riverina Arts Advisory Committee, Stockinbingal Ellwood’s Hall s.355 Committee, The Arts Centre Cootamundra s.355 Committee, The Riverina Regional Library, Wallendbeen Memorial Hall s.355 Committee and the Country Vice President of Australian Local Government Women’s Association NSW (ALGWA).

Cr David Graham



Cr Graham is a grazier, an accountant and is passionate about his community. Cr Graham understands the “bush” and the people that come together to make communities thrive in rural and regional areas.

Cr Graham is an active member of the Adjungbilly community alongside his enthusiasm for Gundagai and surrounds, Cr Graham brings experience and a working knowledge of fiscal policies.

“The first term of the newly formed Cootamundra-Gundagai Regional Council was challenging, and hard decisions had to be made to ensure the long-term financial status of the Council, we took those decisions forward long before other merged Councils, and many improvements have been made,” Cr Graham said.

Serving on Council for over 20 years, Cr Graham has the knowledge and skill to work within a team and appreciate what is needed to ensure the communities across the region are encouraged to grow.

Committee Representation:

Audit, Risk and Improvement Committee (ARIC),
Cootamundra-Gundagai Saleyards Committee, Softwoods working Group.

Cr Gill Kelly



Cr Kelly was born in Cootamundra, a father of four and married to Annette. Cr Kelly is a campaigner for community service and volunteering, he is the deputy captain for the local Rural Fire Service, Vice President of the Cootamundra Ex-Services Club as well as serving on several Council sub-committees.

Cr Kelly is loud and proud about his community and has pledged his advocacy for all residents within the LGA. Employed as an Area Manager with a market leading international supply Company. Cr Kelly values honesty, commitment, transparency, and relationships.

As part of the original Councillors team after the merger of the two former Shire Councils, Cr Kelly supported the changes that were needed to deliver a better financial position for council.

“Tough decisions had to be made, and many were not very popular, however we needed to harmonise rates, fees and charges and look at the long-term viability of our Council,” Cr Kelly said.

Cr Kelly hopes to continue to promote the region as a prosperous and liveable environment, where businesses flourish, residents are getting the services needed and growth is adding value.

Committee Representation:

South West Slopes Zone Service Liaison Committee (RFS),
The Cootamundra Showground Users Group s.355 Committee

Cr Penny Nicholson



Cr Penny Nicholson is serving her second term as a Councillor for CGRC. Born in Gundagai, Cr Nicholson moved away for work, returned to home to marry her husband, Mark, and raise their two children.

Cr Nicholson and her husband owned a small business for 18 years in Gundagai, recently selling and now enjoying fulfilling employment.

Cr Nicholson was re-elected to CGRC in the December 2021 election and looks forward to the future term as a forward thinking and progressive Council focusing on expansion opportunities to drive business, tourism and facilities in our towns and villages, whilst always being respectful to our history.

Being approachable and honest allows Cr Nicholson to be an advocate for the community. Cr Nicholson said she is very honoured and feels privileged to represent our communities with honour and integrity as a Councillor for CGRC.

Committee Representation:

Gundagai Tourism Action Group Advisory Committee, The Riverina Regional Library.

Cr Abb McAlister



Cr Abb McAlister has had many years serving his local community, as both councillor and mayor. Residing in Gundagai Cr McAlister is admired and well respected by his peers and community alike.

Cr McAlister has a strong voice and is passionate about his community. A retired stock and station agent and local government advocate, Cr McAlister has a wide network and can communicate at all levels.

Cr McAlister is proud of his community and has overseen the difficult decisions undertaken during his first term in the merged Council.

Cr McAlister brings to the table experience, passion, and a can-do attitude and represents the community to which he serves with enthusiasm and zest.

Committee Representation:

Golden Fields Water County Council, Gundagai Youth Council.

Cr Trevor Glover



Cr Glover originally came from western Sydney and moved to the area in 1986.

For over thirty years, Cr Glover was either a Principal or Assistant Principal in schools around the area. His teaching career and leading teams brings a wealth of knowledge to Council.

Married to Christine, the couple have four children and eight grandchildren. Residing in Coolac, Cr Glover has a small self-replacing merino business, and since retirement from the education sector, Cr Glover has been wool classing and developing his merino flock.

Cr Glover believes his years of prioritising, managing dwindling budgets, and striving for the best outcomes hold him in good stead for the challenges of being a Councillor on the Cootamundra-Gundagai Regional Council.

Committee Representation:

Audit, Risk and Improvement Committee (ARIC), Muttama Hall Management s.355 Committee, The Riverina Regional Library.

Cr Logan Collins



Cr Collins is the state's youngest councillor in history. Born in Camden, Cr Collins and his family traded the busy city life for the country lifestyle and moved to the Cootamundra area in 2006 where his grandparents reside, and his father grew up. Cr Collins completed his education locally and is employed at a local law firm where he wishes to enhance his education and serve the community.

In addition to his full-time employment, he dedicates a considerable amount of time to several community groups. Cr Collins also founded the Cootamundra Youth Council in 2020 and served as its first Youth Mayor up until he was elected to Council.

His passion for the regions sees Cr Collins encouraging development and employment in country NSW and wants to see the same level of respect as city council gets for our regional councils.

"Country NSW is the best NSW to live in. The people are great, the landscape is breathtaking, and the lifestyle is dreamlike. It isn't always easy, and we don't have everything accessible like our metropolitan counterparts do, but we make it work and as a community we strive to see our towns prosper, Cr Collins said.

Cr Collins brings a youthful perspective to local government and is passionate about rural health, employment, housing and youth. He acknowledges that decisions council has to make aren't always easy and can draw conflict but promotes thought and discussion and is dedicated to serving his community and doing it just.

Committee Representation:

Local Traffic Advisory Committee, Bradman Birthplace s.355 Committee, Cootamundra Local Health Advisory Committee, Access & Inclusion Advisory Committee and the Cootamundra Youth Council.

Cr Les Boyd



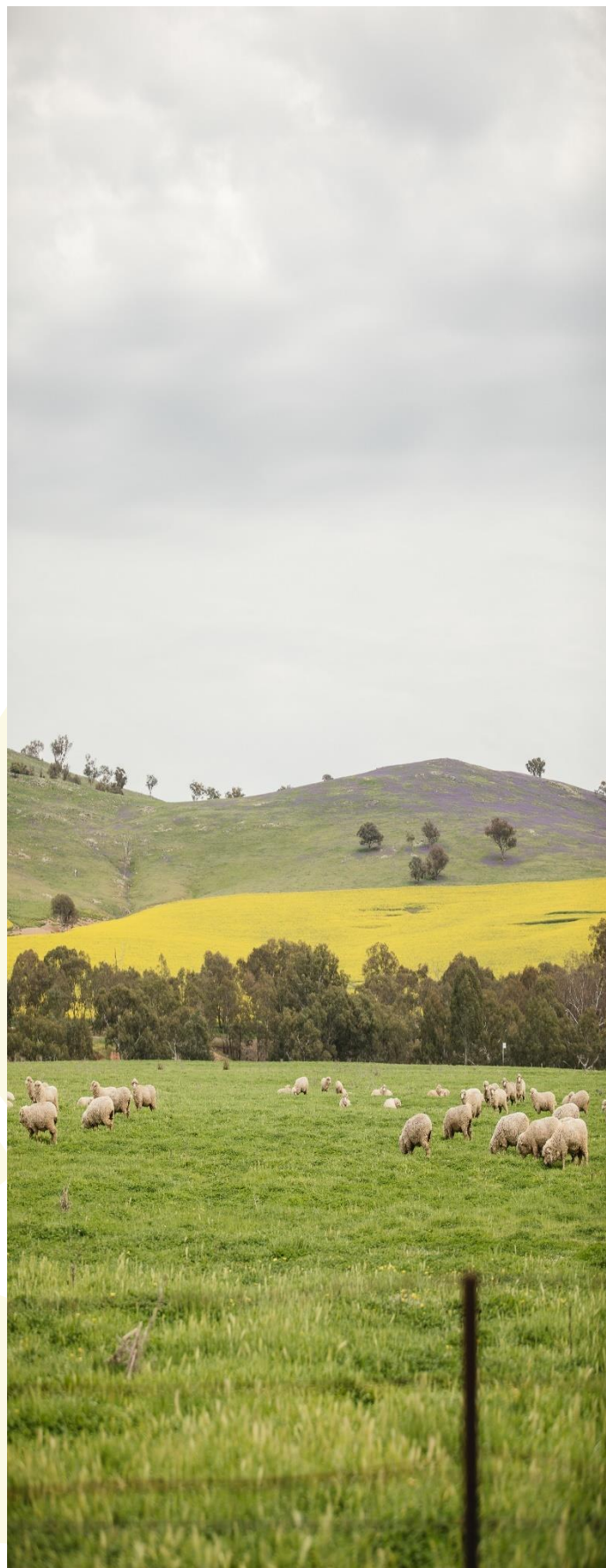
Cr Les Boyd has been a citizen of Cootamundra for over 50 years, Cr Boyd will bring to role his experience as a team player.

Cr Boyd has a keen interest in football and other sports across the region, and as a company representative for a major brewery understands the strength in building relationships, the needs of businesses, and community expectations.

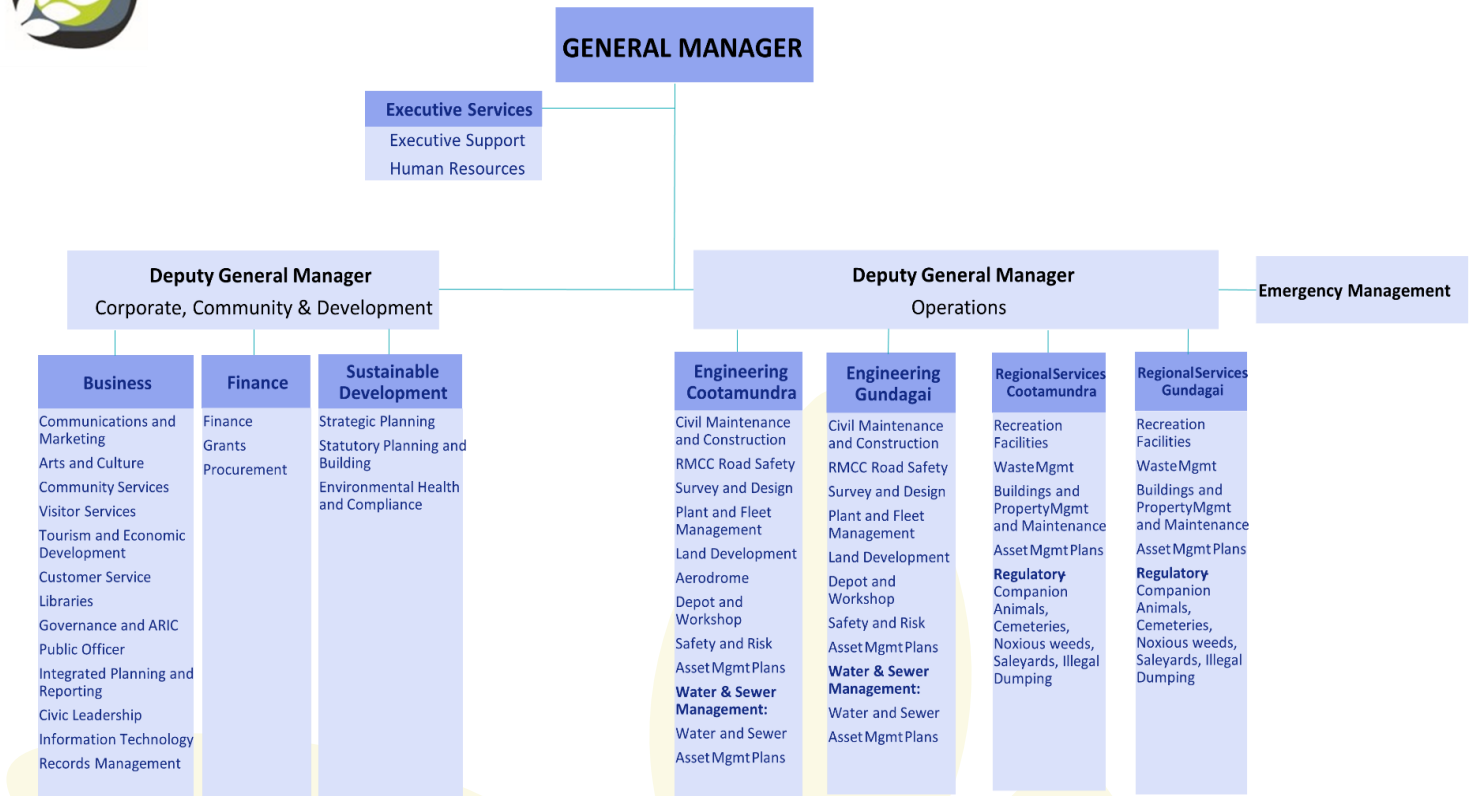
Cr Boyd felt there was a need for a change in representation and a stronger voice for Cootamundra residents. He hopes his input and experience will help make decisions to address financial stability for Council, address the shortage of housing within the area, and assist all communities within the region to grow and prosper.

Committee Representation:

Cootamundra Heritage Centre s.355 Committee.



Organisational Structure 2022-2023



Staff Training

We strive towards continuous improvement through training opportunities and personal development. During 2022-2023 the following staff training was undertaken.

Compliance

Work Health and Safety Training

Number	Course
13	First Aid
24	Chainsaw
63	TFNSW – Traffic Control
4	Chemical Application
7	Confined Space
62	Powerlines awareness
1	Playground Inspection
25	Traffic Control
1	Austrroads Jetmaster Competency
7	Locator Certification (cables)
2	Remote Pilot's License (drone)
6	Fire Warden Training
8	Loading/Unloading - plant

Workplace Development Training

Number	Course
3	Water Utilities (drinking water Distribution System)
2	Diploma – Town Planning
1	Swimming Pool Certification
1	A4 Building Certification
1	Diploma – Information Technology
1	Diploma - Finance
8	Dealing with Difficult Customers
3	GIPA Act Introductory Course
2	Rates Conference
1	Rangers Conference
2	Heavy Vehicle Apprentice
1	Horticultural Apprentice
7	Emergency Management

Workplace Wellbeing

Council has an obligation under legislation to minimize risk to its employees as well as a moral duty to provide a safe and healthy workplace. Health Programs include provision of flu shots and skin cancer checks for employees. Council also provides the required vaccinations and hearing tests to relevant staff. Thorough safety inductions are conducted with all new employees.



STATUTORY REPORTING REQUIREMENTS

The following information details Council's response to the statutory reporting requirements of *the Local Government Act 1993* under section 428 Annual Reports, and the more detailed response to *the Local Government (General) Regulation 2021*.

Councils 2022/2023 Financial Report

A copy of Councils 2022/2023 Audited Financial Report is attached to this report – Annexure A. A copy will also be available on Council's website in accordance with the Local Government Code of Accounting Practice and Financial Reporting.

Service Reviews

Act s428 (3) & Essential Element 5.3 – IP&R Guidelines

Council is yet to commence Service Reviews as we continue to await confirmation of the proposed demerge of Cootamundra-Gundagai Regional Council.

Council has chosen instead to establish a service and asset profile for Council, to which levels of service, performance and resourcing may be assigned.

Once a decision on demerge is complete Council can then use the information obtained from the profile to commence Service Reviews.

Council is currently engaging a consultant to initiate the above.

Special Rate Variation

Report on activities funded via a special rate variation of general income including:

- ***Reporting requirements set out in the Instrument of Approval***
- ***Projects or activities funded from variation***
- ***Outcomes achieved as a result of the project or activities***

Council has applied for and received two Special Rate Variations (SRV) from iPart.

The first variation commenced in 2014 and the extra income has been used to service the loan used to upgrade the Gundagai Main Street.

The second SRV commenced in 2021, the extra funds are being used to ensure Council is financially sustainable.

The additional income received in 2022 was \$2,165,798. The spend of the additional funds is not required until the 2025 financial year.

Rates and Charges Written Off

Local Government General Regulations Cl 132

The total amount of rates and charges written off during 2022/23 was \$1,408.00.

Mayoral And Councillor Expenses

Local Government General Regulation Cl 217(a1)

Total cost during 2022/2023 of the payment of expenses of, and the provision of facilities to Councillors in relation to their civic functions. Identify separate details on the total cost of:

Overseas Visits

Reg cl 217 (1)(a)

Overseas visits by Councillors, council staff or other persons representing council (including visits sponsored by other organisations): NIL

Council's payments to Mayor and Councillors comply with the provisions of Section 252 of the Local Government Act 1993 and provide for the payments of expenses incurred or to be incurred by and the provision of facilities to the Mayor and Councillors in relation to discharging the functions of civic office.

Councillor Fees and Expenses									
Councillors	Councillor Fee	Mayoral Fee	Superannuation	General travel expenses	Accommodation and meals	Professional Development, Conferences, and seminars (includes membership fees)	Mobile Phone Expenses	ICT Expenses - iPad data	TOTAL
Charlie Sheahan	\$13,663.37	\$23,310.84	\$3,296.58	\$1,782.38	\$1,429.36	\$3,497.45	\$795.90	\$397.44	\$48,173.32
Leigh Bowden	\$13,663.37	\$6,500.00	\$1,795.08	\$844.06	\$2,900.79	\$3,218.25	-	\$397.44	\$29,318.99
Penny Nicholson	\$13,663.37	-	-	\$816.87	-	\$72.73	-	\$397.44	\$14,950.41
Abb McAlister	\$13,663.37	-	-	\$1,996.80	-	-	-	\$397.44	\$16,057.61
Gil Kelly	\$13,663.37	-	-	-	-	-	-	\$397.44	\$14,060.81
David Graham	\$13,663.37	-	-	-	-	-	-	\$397.44	\$14,060.81
Les Boyd	\$13,663.37	-	\$1,328.28	\$77.52	-	-	-	\$397.44	\$15,466.61
Logan Collins	\$13,663.37	-	-	\$1,586.42	\$844.47	\$1,129.00	-	\$397.44	\$17,620.70
Trevor Glover	\$13,663.37	-	\$2,103.09	-	\$600.00	\$938.36	-	\$397.44	\$17,702.26
*	-	-	-	-	\$2,018.23	-	-	-	\$2,018.23
TOTAL	\$122,970.33	\$29,810.84	\$8,523.03	\$7,104.05	\$7,792.85	\$8,855.79	\$795.90	\$3,576.96	\$189,429.75
Home Office Expenses		\$0							

**Expenses occurred for joint meals had between various councillors whilst performing their civic duties.*

- Interstate visits by councillors, including transport, accommodation, and other out-of-pocket traveling expenses: Nil.
- Overseas visits by councillors, including transport, accommodation, and other out-of-pocket travelling expenses: Nil.
- Expenses of any spouse, partner or other person who accompanied a Councillor in the performance of his or her civic functions being expenses payable in accordance with the Guidelines of the payment of expenses and the provision of facilities of Mayors and Councillors: NIL
- Expenses involved in the provision of care for a child of, or an immediate family member of a Councillor: NIL

Induction Training and Ongoing Professional Development

Local Government General Regulation CI 186

Attendance at State or National conferences/workshops/summits etc. Including Training or other professional development.

Name	Training/Conference
Cr Sheahan (Mayor)	<ul style="list-style-type: none">❖ The Country Mayors Regional Skills Shortage Forum❖ Local Government NSW Annual Conference❖ Rural Regional Summit❖ National General Assembly❖ Australian Council of Local Government Forum
Cr Bowden (Deputy Mayor)	<ul style="list-style-type: none">❖ Local Government NSW Annual Conference❖ Rural Regional Summit❖ Destination NSW Riverina Murray Agritourism Strategy Development Community Workshop❖ Regional Cooperation and Development Forum
Cr Boyd	Nil
Cr Collins	<ul style="list-style-type: none">❖ National Local Roads and Transport Congress
Cr Glover	<ul style="list-style-type: none">❖ REROC❖ Innovations and Energy Conference❖ Rural Regional Summit
Cr Graham	Nil
Cr Kelly	Nil
Cr McAlister	Nil
Cr Nicholson	Nil

Modern Slavery Act 2018

There have been no issues raised by the Anti-slavery Commissioner during the year concerning the operations of the Council and identified by the Commissioner as being a significant issue.

Cootamundra-Gundagai Regional Council has undertaken the following actions to fulfill Council's obligations in relation to modern slavery.

- Updated Council's Procurement Policy to include modern slavery provisions.
- Updated Conditions of Tendering and Conditions of Contract to include clauses regarding to modern slavery.
- Develop and undertake a modern slavery risk assessment prior to beginning major procurement activities.
- Take action if or when modern slavery practices are identified and report occurrences to the proper authorities.

Contractors / Works Awarded

Local Government General Regulation CI 217(a2)

The following table details contracts awarded by Council during the year for sums of greater than \$150,000.

Contractor/Supplier	Goods/Services Provided	Total amount payable under contract
Petro National Pty Ltd T/as South West Fuel Centre	Fuel for Plant & Machinery	\$475,991
Capital Lines And Signs	Linemarking Contractor	\$277,978
Downer Edi Works Pty Ltd	Road Repair & Heavy Patching Contractor	\$2,118,129
Bruno Altin & Co.Pty.Ltd.	Precast Concrete Supplier	\$246,752
sideEffekt Pty Ltd	IT Contractor	\$233,431
Milbrae Concrete, Quarries & Mining Services	Roadbase & Aggregate Supplier	\$1,473,261
Essential Energy	Energy Provider	\$443,627
Riverina Traffic Services	Traffic Mgmt Contractor	\$756,509
Hilltops Council	Contribution to Waste Management	\$289,902
Statewide Mutual	Insurance Provider	\$343,007
Coolamon Shire Council	Contribution to Riverina Regional Library	\$247,490
Ausroad Systems Pty Ltd	Heavy Plant Supplier	\$489,508
Murray Valley Piling Pty Ltd	Bridge Construction Contractor	\$849,748
Boral Construction Materials Group Ltd	Road Repair & Heavy Patching Contractor	\$1,898,893
Regional Engineering Services Pty Ltd	Design Engineering	\$150,965
Arcscape Landscape Design & Construction (Renjem PL T/as)	Landscaper	\$527,067
JRC Electrical Services Pty Ltd	Electrician Contractors	\$290,983
Ampol Australia Petroleum Pty Ltd	Fuel for Plant & Machinery	\$320,499
Fallon Excavations Pty Ltd	Earthworks Contractor	\$1,108,510
CRS (NSW) Pty Ltd	Asphalting Contractor	\$796,804
MA Steel	Steel Supplier	\$187,221
Graymont (Australia) Pty Ltd	Road Repair & Heavy Patching Contractor	\$337,851
Landmark Products Pty Ltd	Public Space Structure Supplier	\$290,915
Cleanaway Pty Ltd	Waste Removal Contractor	\$231,582
Precision Civil Infrastructure Pty Ltd	Engineering Contractor	\$318,962

Leisure and Recreation Group	Property Management Contractor	\$380,478
Waterforms International Pty Ltd	Landscaper	\$339,896
Damage Control Project Management Pty Ltd	Project Management Contractor	\$169,749
Civilcast Pty Ltd	Precast Concrete Supplier	\$186,214
Lucas Road Sealing	Jetpatching Contractor	\$203,176
Stabilcorp Pty Ltd	Road Repair & Heavy Patching Contractor	\$222,027
LFT Bitumen Pty Ltd	Bitumen Resealing Contractor	\$264,976
Statecover Mutual Limited	Insurance Provider	\$576,989
Fulton Hogan Industries Pty Ltd	Emulsion Supplier	\$441,166

Legal Proceedings

Local Government General Regulation Cl 217 (1)(a4)

Summary of the amounts incurred by the council in relation to legal proceedings including:

- **Amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements)**

The total amount in 2022-23 was \$91,175.00.

Private Works Resolution

Local Government Act 1993 s67(3) and Local Government General Regulation 2005 Cl 217 (1)(a4).

Council undertook private works in 2022-2023 to the value of \$209,000.00.

All work carried out based on 100% cost recovery in accordance with Council's Schedule of Fees and Charges. No subsidies were provided.

Financial Assistance

Local Government General Regulation cl 217 (1) (a6)

Total amount contributed or otherwise granted to financially assist others.

Community Donations were received from within the Cootamundra-Gundagai Regional Council Local Government Area, from a cross section of Community and Sporting organisations.

Organisation	Amount granted	Project details
The Australian Carriage Driving Society	\$2000	NSW Combined Driving Event (CDE) State Championships at Gundagai Showgrounds.
Cootamundra Bridge Club	\$1500	Financial assistance for Bridge Congress in September 2023.
Cootamundra Sports Foundation	\$500	Financial assistance to young athletes in all sports, junior sporting clubs and schools to help meet their costs playing representative sport.

Lions Club of Cootamundra	\$1250 (Includes \$500 in-kind)	Annual Christmas fair and fireworks display located at Fisher Park. (\$750 donation plus \$500 in-kind cost of facility hire charges)
Cootamundra Veterans Week of Golf	\$1000	Week of Golf for men and women over the age of 55. Sponsorship for the 54 Hole individual winners.
Cootamundra Food Bank	\$2500	Purchase food for food bank Cootamundra.
Wallendbeen Public School	\$100	Annual award ceremony.
Cootamundra Rifle Club	\$2151	The imposition of council rates on this club is causing the club to become financially insolvent. Therefore, this donation would be used to offset rates payment for 2022/23.
The Art Centre Cootamundra	\$4000	Support development of programs for the special 20-year celebrations of the Art Centre.
Stockinbingal Public School	\$150	Purchase of Books.
Cootamundra and District Little Athletics	\$1500	Providing athletics track and field events to children aged 3-17 years. This donation will help the club buy much needed equipment.
Cootamundra High School	\$150	Annual award ceremony.
Cootamundra Public School P&C	\$1000	Scavenger Hunt of Cootamundra. Promoting local attractions. History and local Businesses as part of fundraising for the school.
Gundagai High School	\$600	Annual award ceremony.
Gundagai Business Network	\$4000	Drop in Drinks evenings for Business owners and their staff. Designed to get businesses together to get to know each other and discuss issues and opportunities.
Stockinbingal Ellwood's Hall s.355 Committee	\$500	Wi-fi Connection to Ellwood's Hall Stockinbingal.
Soroptimist International	\$3927 in-kind	Cost of hire charges for Town Hall/ Civic Centre for the Cootamundra Art Show, 28 August - 3 September 2023.
Cootamundra Rodeo and Equine Sporting Centre	\$3500	New signage. Grounds are needing several signs that will give spectators, competitors and other ground users direction when attending our grounds at 149 Rodeo Drive Cootamundra.
Total Community Grants	\$30,328.00	

Heritage Grants

The 2022/23 Local Heritage Fund allocated \$9,250 to the following local heritage projects:

Heritage Item Address	Local Heritage Funding
30 Martin Street, Stockinbingal (create a Heritage room at Ellwood's Hall)	\$5,000
12 George Street, Wallendbeen (upgrade and external painting to residence)	\$4,250

Functions Delegated By Council

Local Government General Regulation Cl 217(a6)

Statement of all external bodies that exercised functions delegated by council.

To better engage the community and reflect local community views and needs, Council delegates a range of its functions to volunteer committees and other organisations.

Under Section 355 of the Local Government Act 1993, Cootamundra-Gundagai Regional Council may delegate some of its functions to a committee of Council. Council uses this delegation to appoint community members to manager its facilities or function through a committee of management.

The following committees were involved in the planning and management of Council facilities or functions and were appointed in accordance with section 355 of the Local Government Act.

- Cootamundra Showground Users Group
- Wallendbeen Memorial Hall
- Stockinbingal Ellwood's Hall
- Muttama Hall Management Committee
- Muttama Creek Regeneration Group
- Cootamundra Heritage Centre Management
- The Arts Centre Cootamundra
- Bradman Birthplace

Controlling Interest Statement

Local Government General Regulation Cl 217(a7)

Statement of all corporations, partnerships, trusts, joint ventures, syndicates, or other bodies in which council held a controlling interest.

Council held no controlling interests in companies during the 2022-23 year.

External Bodies, Companies Or Partnerships

Local Government General Regulation Cl 217(a8)

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council participated during the year.

Business Cootamundra

Business Cootamundra is a company limited by guarantee that provides services to Cootamundra businesses, with the objective to develop Cootamundra and district. Council has representation on the board of management. Council benefits from services provided in accordance with a memorandum of understanding, in exchange for a Council contribution of \$33,856 per annum. The services provided relate to tourism and economic development. (temporarily closed as of 25 July 2023)

Goldenfields Water County Council

Goldenfields Water County Council is a local water authority that provides water directly to residents within the Council area. In addition, Council purchases bulk water from Goldenfields and supplies it to residents within the Cootamundra township. Council has one Council representative on the Goldenfields Water County Council.

Riverina Eastern Regional Organisation of Councils (REROC)

REROC is a voluntary association of 7 General Purpose Councils and 1 water county Council. Initially established with a focus on resource sharing activities which save money for member councils, REROC's activities have grown to encompass regional planning, intergovernmental collaborations and advocacy and lobbying. Virtually every operational area of local government has been touched by the activities of REROC with the purpose of delivering more efficient and effective outcomes by utilising both the number of members and their combined demands and resources to create scale and capacity.

Riverina Joint Organisation

REROC was selected to work with the NSW Government to develop a new model to replace ROCs, called Joint Organisations (JOs). JOs will become legal entities with additional administrative and compliance requirements imposed by legislation. REROC is one of five groups of NSW councils that are piloting the JO structure. Each of the groups has a strong history and a commitment to partnering with the State to address regional priorities such as economic development, transport and infrastructure.

Riverina Regional Library

The Riverina Regional Library (RRL) is the largest regional library service in NSW. It provides library services to approximately 86,846 constituents of 10 local government areas, those being the shires of Bland, Coolamon, Cootamundra-Gundagai, Federation, Greater Hume, Junee, Leeton, Lockhart, Snowy Valleys, Temora. The service consists of 19 stationary library branches and a mobile library spread over an area of 44,258 sq km.

The Riverina

Council is a member of the peak regional tourism organisation in the Riverina; The Riverina. The Riverina is the tourism body of The Riverina. Working alongside Destination Riverina Murray, Visit Riverina is a marketing collective, promoting experiences, attractions, and destinations across the Riverina.

Visit Riverina is a member-based organisation whose members consist of Bland Shire Council, Carrathool Shire Council, Coolamon Shire Council, Cootamundra-Gundagai Regional Council, Griffith City Council, Hay Shire Council, Leeton Shire Council, Lockhart Shire Council, Narrandera Shire Council, Snowy Valleys Council and Temora Shire Council.

Eastern Riverina Arts (ERA)

The aim of Eastern Riverina Arts is to enriches, inspires, and connects our region by fostering arts, culture, creative industry and community.

Eastern Riverina Arts (ERA) is a small organisation providing big opportunities to artists and creative people in our region. Eastern Riverina Arts supports creative practitioners, stimulates creative activity and enterprise, and increases participation in the arts. They work in collaboration with the eight Councils of Bland, Coolamon, Cootamundra-Gundagai, Lockhart, Junee, Snowy Valleys, Temora and Wagga Wagga.

Softwoods Working Group

Council is a member of the Softwoods Working Group. The group was formed in 1987 to represent the plantation-based timber industry of the South West Slopes region of NSW, and involve all sectors of the community with an interest in the industry. It has a key objective to lobby for adequate funding to upgrade and maintain the road network with a load capacity that can support the heavy haulage vehicles of the timber processing industries. The Softwoods Working Group consists of representatives from 4 Local Government areas, (snowy Valleys, Cootamundra-Gundagai, Greater Hume and Albury City), two Regional Development Boards (Murray and Riverina), Forestry Corporation of NSW, all the major private plantation growers and all the processing operations in this region (Visy, AKD, Hyne). Relevant NSW Government agencies (such as the Department of Regional NSW, and Transport for NSW) also attend meetings of SWG.

South East Weight of Loads Group

Council is a member of the South East Weight of Loads Group which was formed to ensure that road pavements are protected against overloaded vehicles in the South Eastern Region of New South Wales. The Group enforces the weight of loads restrictions within the participating local government areas. Council administers the investment of this group, being their unexpended funding, at a fee of 0.25%.

South West Regional Waste Management Group

The South West Regional Waste Management Group is a regional collaboration that jointly manages waste management and has long term contracts with the operator of the Bald Hill Quarry (near Jugiong) to use as a landfill site.

South West Slopes Zone Rural Fire Service

Council is a member of the South West Slopes Zone Rural Fire Service, with Hilltops Council. The Group controls the obligations of both Councils under the Rural Fires Act, 1997 and jointly employs a Fire Control Officer and four other personnel to co-ordinate the activities of the group. All positions are based in the township of Harden and utilise the services of an extensive radio network to maintain contact with the volunteer Bushfire Brigades.

NSW Local Government Mutual Liability Scheme (Statewide)

Statewide Mutual is a discretionary mutual pool scheme providing insurance cover for its member councils major insurable risks. It is a self-insurance mutual which is backed by reinsurance placed through local and international underwriters. Members own each scheme and benefit from building equity resulting from surplus contributions.

Cootamundra Aboriginal Working Party (CAWP)

A Memorandum of Understanding (MoU) Bala-yanhi Miya (together we're working) was signed between CGRC and CAWP.

The purpose of the Bala-yanhi Miya is to formalize the agreement of the parties to lay founding principles and set out specific commitments for the ongoing relationship and mutual cooperation with CAWP and Council. Both parties share the desire and goodwill to work jointly to improve the presence and understanding of Aboriginal and Torres Strait Islander issues in planning and services provided by Council with a view to improved Aboriginal and Torres Strait Islander participation, employment, health and wellbeing outcomes. Alongside this is the wish for broader understanding and recognition amongst the wider Cootamundra-Gundagai communities of the regions' rich Aboriginal heritage and proud tradition.

EEO Management Plan Implementation

Local Government General Regulation CI 217(a9)

Statement of Activities undertaken to implement its EEO management plan.

Equal Employment Opportunity (EEO) focuses on recognising and valuing diversity within the workplace. This means having workplace policies, practices and behaviors that are fair and do not disadvantage people who belong to particular groups.

Council provides many services to a diverse community and aims to promote an environment free from harassment, bullying, victimisation and discrimination. We have an EEO Management Plan with strategies that assist members of EEO groups to overcome past and present disadvantages.

Key EEO activities implemented during the year were:

- Facilitating induction programs for new employees including EEO practices
- Implementing traineeship and apprenticeship programs across Council
- Using merit based recruitment practices
- Reviewing and managing Council's Employee Assistance Program
- Managing the ongoing review and implementation of HR policies and procedures that support staff grievance resolution, anti-discrimination, workplace bullying and harassment.
- Implementing staff training programs.
- Facilitating appropriate workplace communication.

Senior Staff Remuneration

Clause 217 (1b) & (1c) Local Government (General) Regulation 2005, Council provides the following report on the number of senior staff employed by the Council and the Total Remuneration Package in respect of their employment: NIL

General Manager

A statement of the total remuneration package of the General Manager during 2022/2023:

(Note: The figures below are the total remuneration amounts of multiple Interim and Acting General Managers engaged by Council in 2022-2023).

- The total value of the salary component of the package = \$283,426.00.
- Total amount of any bonus, performance or other payments that do not form part of the salary component of the General Manager: NIL.
- Total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the General Manager may be a contributor = \$51,621.00.
- Total Value of any non-cash benefits for which the General Manager may elect under the package = \$59,199.00.
- Total amount payable by way of fringe benefits tax for any such non-cash benefits = \$7,804.00.

Persons Who Performed Paid Work On Wednesday 23 November 2022

Local Government General Regulation Cl 217 (1)(d) (i),(ii),(iii),(iv)

Permanent full-time employees	129
Permanent part-time employees	8
Casual employees	15
Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed term contract	2
Persons employed by Council as senior staff members	1
Persons engaged by Council under contract or other arrangement with the person's employer, wholly or principally for the labour of the person	0
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0

Stormwater Levies And Charges

Local Government General Regulation Cl 217(e)

A statement detailing the stormwater management services provided (if levied).

Council levies an annual Stormwater Management Charge to both residential and business properties, subject to exemptions provided for under the Local Government Act 1993. All funds raised are applied to stormwater management improvements, including the following projects completed during the year:

Stormwater Levies and Charges were applied to general drainage improvements works across the LGA.

Environmental Upgrade Agreement

Local Government Act 1993 -Sect 54P

Council has not entered into any environmental upgrade agreements.

Planning Agreements

Particulars of compliance with and effect of planning agreements in force during the year.

Cootamundra-Gundagai Regional Council had no planning agreements in force in 2022/23.

Recovery and Threat abatement plans

Fisheries Management Act 1994, S220ZT (2)

Cootamundra-Gundagai Regional Council has no Recovery and Threat abatement plans.

SWIMMING POOL INSPECTIONS

Swimming Pools Act 1992 s.22f(2) and Swimming Pool Regulations 2018 Cl 23.

In 2022/2023, one (1) tourist and visitor accommodation were inspected.

Two (2) inspections were undertaken for premises with more than 2 dwellings.

Twenty (20) inspections that resulted in issuance of a certificate of compliance under section 22D of the Swimming Pool Act 1992.

Twenty-two (22) inspections that resulted in issuance of a certificate of noncompliance under cl 21 of the Swimming Pool Regulation 2018.

Planning Agreements

Environmental Planning & Assessment Act 1979, S7.5(5)

Cootamundra-Gundagai Regional Council had no planning agreements in force in 2022/23.

Recovery and Threat Abatement Plans

Fisheries Management Act 1994, s220ZT (2)

Cootamundra-Gundagai Regional Council had no Recovery and Threat Abatement Plans in 2022/23.

Development Contributions

Environmental Planning & Assessment Regulation 2021 (EPA Reg) cl 218A (1)

Disclosure of how development contributions and development levies have been used or expended under each contributions plan.

Total Value of all contributions and levies received during the year = \$640,000.

Total value of all contributions and levies expended during the year = \$50,000.

Capital Works Projects

OLG Capital Expenditure Guidelines

Cootamundra Pump Track	\$161,630
Gundagai Aquatic Centre Shade	\$41,369
Lindley Park Carpark	\$84,890
Palmer Park Shade sails	\$21,754
Cootamundra Sports Stadium Roof Repairs	\$245,178
Bourke St Footpath	\$39,490
Brawlin Road Bridge	\$608,372
Reseals	\$301,109

Disability Inclusion Action Plan

Disability inclusion Act 2014 s 13(1)

In June 2017 Cootamundra-Gundagai Regional Council adopted the Disability Inclusion Action Plan. The policy will be reviewed within 12 months of an election, and thereafter at four yearly intervals to ensure it meets all statutory requirements.

The goals included in this plan will focus on:-

- Developing positive community attitudes towards people with disability
- Creating a more liveable community for people with a disability
- Equal access to employment within Council for people with a disability
- Provide appropriate service information for people with a disability
- GOVERNMENT INFORMATION PUBLIC ACCESS (GIPA) ANNUAL REPORT

Obligations Under the Government Information (public Access) Act 2009

Responding to requests made under the Government Information (Public Access) Act 2009 (GIPA Act), is an essential component of transparent and accountable governance. Under the GIPA Act, we encourage the proactive public release of government information where possible. The public have an enforceable right to access government information by way of open access to information, informal requests, and formal access applications. Access to information is only restricted when there is an overriding public interest consideration against disclosure, as clearly defined within the GIPA Act. Council must decide valid formal access applications made under GIPA Act within the decision period of 20 working days from receipt, except where an extension of time is provided by the GIPA Act.

Review of proactive release program

Section 7 (3) of the Government Information Public Access Act 2009 (GIPA), agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months. Council's commitment to proactive release of information involves regular review of requested information to determine whether the information should be made publicly available on Council's website. During the reporting period, we reviewed and identified the types of access applications received during the 12 months to identify which

applications could be included in Council's Disclosure Log. Other than access requests relating to individual personal information or private matters, the majority of requests received by Council were to view development application files.

Number of access applications received

During the reporting period, Council received a total of one (1) formal access applications.

There were no invalid applications. No applications were withdrawn. No applications were transferred to other agencies.

Number of refused applications

No access applications were refused.

Timeliness

All applications were decided within the statutory timeframe (20 days plus extensions).

Reviews

There were no reviews of application requests and no requests for any decisions to be reviewed.

Number of applications by type and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm /deny whether information is held	Application withdrawn
Media	-	-	-	-	-	-	-	-
Members of Parliament	-	-	-	-	-	-	-	-
Private sector business	-	-	-	-	-	-	-	-
Not for profit organisations or community groups	-	-	-	-	-	-	-	-
Members of the public (application by legal representative)	-	1	-	-	-	-	-	-
Members of the public (other)	-	-	-	-	-	-	-	-

Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application withdrawn
Personal information applications	-	-	-	-	-	-	-	-
Access applications (other than personal information applications)	-	-	-	-	-	-	-	-
Access applications that are partly personal information applications and partly other	-	1	-	-	-	-	-	-

PUBLIC INTEREST DISCLOSURES

Public Interest Disclosures Act 1994 s.31 and Regulation 2011 Cl 4

Council has an adopted Internal Reporting Policy in accordance with the requirements of the Public Interest Disclosures Act 1994 (PID Act). The policy provides a mechanism for Council Officials to make disclosures about serious wrongdoing.

During the 2022/2023 financial year, the following disclosures were made under this policy.

	Total
Number of public officials who made public interest disclosures	NIL
Number of public interest disclosures received	NIL

Companion Animals Management

Local Government General Regulation CI 217(f)

Council has lodged its Animal Care Facility return with The Office of Local Government on 9 August 2023. A copy of this data is included with this report.

Council Rangers attended 13 dog incidents across the CGRC, involving 21 attacking dogs. From these incidences, 5 dogs were euthanised and 1 dog was declared menacing. This year as seen a drop in the total of dog incidents recorded in the previous year, 27 dog incidents with 36 attacking dogs.

Council Rangers have declared 2 nuisance dogs. Council Rangers continue to work with public putting education before prosecution. 23 companion animal related penalty infringement notices being issued, most of these were in relation to dog incidents.

Council has receipted 382 Companion Animal Registrations totaling \$23,891.00. The registration types are broken up in the table below. Registrations in animals that have been adopted through Rescue groups and Council Facilities has seen a large jump, almost double from last year. The annual Companion Animal audit continues to help keep the NSW Companion Animal Registry up to date.



Council Rangers continue to utilise the CAMS. (Companion Animal Management System Application) The CAMS app has continued to prove how valuable it is to Council Rangers, Council Staff, and the Community. CAMS tracks an animal from point of seizure by Council Rangers right through to end outcome. It provides accurate statistics for reporting. Council staff are currently working with the developer on a new version which they hope will help make things even easier and give the public more information.

Council Rangers have a strong understanding and empathy for the animals they encounter daily. 96% of all animals were returned home or rehomed to new homes. Only 5 dogs involved in dog incidents were euthanised and 3 feral cats were euthanised. 40% of the dogs seized by Council Rangers have been able to be returned to their owners instead of impounded due to having correct

and up to date microchip information, this is a big jump from last year's 22%. Council works with a large number of approved rescue organisations all over Australia and its with their help Council has been able to rehome such a large number of animals.

Council Rangers continue their commitment to Education within the community. The Council Rangers have attended our local schools, adult groups and even story time at the library. They are continuing to work on the Companion Animals Bite Prevention program created by the Council Rangers. This program is being delivered to help children and adults on how to understand what our pets are trying to tell us. It hopes this will help reduce the number of children bitten by dogs. This is delivered through fun games, card games and a slide show.



The community has been reporting their lost Companion Animals using the Lost and Found page on Councils Website. The advantage of utilising this site is that the Council staff are immediately advised via an automated email of any lost animal and can initiate appropriate actions.

The Regulatory staff maintain a high profile within the community and are proactive in putting education first before prosecution. Council has two Rangers that regularly patrol townships as well as the villages.

Council currently has two (2) unfenced off leash areas in the township of Cootamundra and one (1) fenced area. Gundagai has two (2) off leash areas in the township. These areas along with most parks and town streets are well serviced with dedicated dog tidy bag dispensers and bins.

Cats

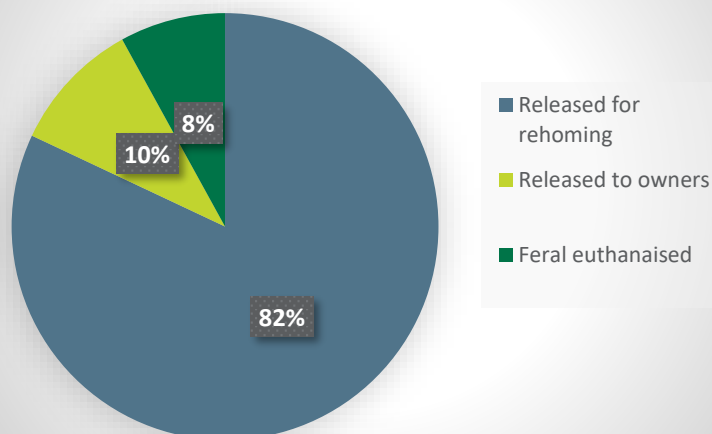
Seizure details	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
Seized by Ranger	2	7	7	1	1	2	1	0	6	7	3	2	39
Returned to Owner no impounding	0	0	0	0	0	0	0	0	0	0	0	0	0
Transferred to Animal Care Facility	2	7	7	1	1	2	1	0	6	7	3	2	39

Release details	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
Released to Owner from ACF	1	2	0	0	0	0	0	0	0	1	0	0	4
Released for Rehoming	0	4	7	1	0	2	0	1	4	8	3	2	32
Stolen from ACF	0	0	0	0	0	0	0	0	0	0	0	0	0
Euthanised	0	1	0	1	0	1	0	0	0	0	0	0	3

Summary of Seizures & Impounding's

Cats received	39
Returned to Owner	4
Rehomed	32
Euthanised	3
In Animal Care Facility at 30 June 2022	0

Outcomes for Cats seized

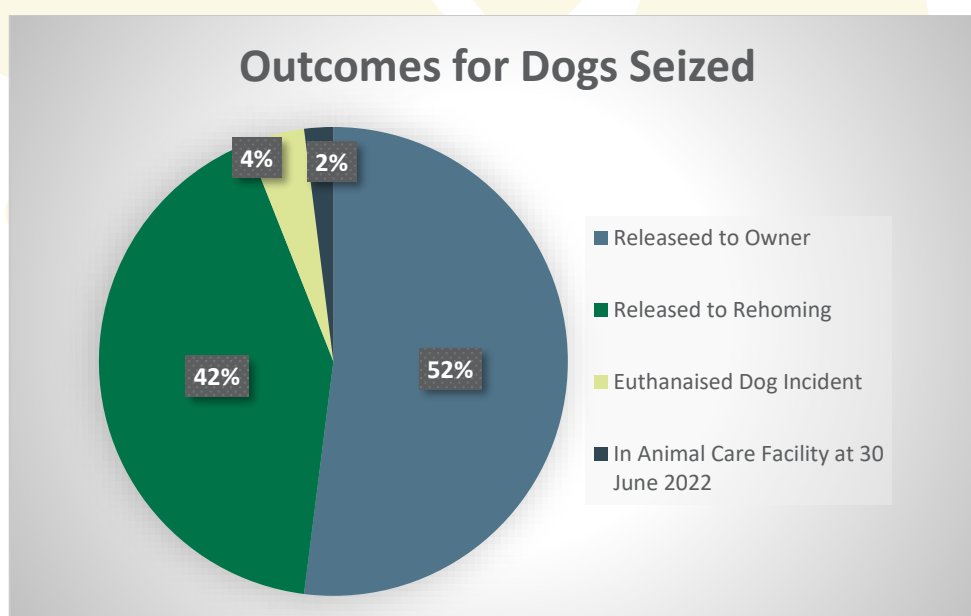


Dogs

Seizure details	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
Seized by Ranger	11	12	10	20	10	2	10	10	9	6	12	7	119
Returned to Owner no impounding	2	4	4	10	2	0	2	2	3	2	4	5	40
Transferred to Animal Care Facility	9	8	6	10	8	2	8	8	6	4	8	2	79

Release details	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
Released to Owner from ACF	1	2	3	4	3	1	4	2	2	0	2	0	24
Released for Rehoming	5	7	1	8	4	3	1	6	5	4	4	4	52
Stolen from ACF	0	0	0	0	0	0	0	0	0	0	0	0	0
Euthanised	0	0	1	0	0	0	1	2	1	0	0	0	5

Summary of Seizures & Impounding's	
Dogs received	119
Returned to Owner	64
Rehomed	52
Euthanised	5
In Animal Care Facility at 30 June 2023	2



Delivery Program Progress Report



1. A vibrant, safe, and inclusive community

We have a thriving community where diversity is embraced, everyone is welcomed, valued, safe and we have opportunities to enhance our health, happiness, and wellbeing.

2 A region for the future

We are a prosperous and resilient region providing opportunities for growth and learning to strengthen and grow our economy, support tourism, and adopt new technologies to ensure long-term sustainability.

3. A protected and enhanced environment

We have attractive towns and villages that complement our unique natural environment, where heritage is preserved and enhanced whilst balancing the needs for regional development and growth.

4. collaborative and progressive leadership

We have a transparent and accountable local Council with an actively engaged community and effective partnerships that fosters trust, facilitates innovation and uses resources wisely to meet community needs.

5. integrated and accessible region

We have transport networks and services that are well connected and convenient and not only connect our villages and towns, but also connect us to other regions, capital cities and states, and our community has access to services and facilities that make the region 'liveable'.

ACHIEVEMENTS IN IMPLEMENTING THE DELIVERY PROGRAM & OPERATIONAL PLAN

Council delivers a diverse range of services and projects annually, which are published in the yearly Operational Plan.

The following section provides an overview on Councils progress in delivering the actions detailed in the 2022/2023 Operational Plan. This includes the Disability Inclusion Plan actions.

1: A vibrant, safe, and inclusive community

1.1: Our health and wellbeing needs are met

1.1a: Provide quality health and well-being services that support the changing needs of the community throughout the lifecycle through government and non-government organisations

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Continue to consult with local health service providers and identify and advocate for opportunities to improve the quality and range of health services provided in the region	1.1a (1)	Support local health service providers and community groups in promoting programs which encourage healthy lifestyle choices and activities	Manager Regional Services - Gundagai	Ongoing	Council continues to support and communicate with Local Health Services and Community Groups.

1.1b: Provide opportunities for the recreational use of parks, sporting facilities, swimming pools by ensuring they are safe, maintained, managed and meet the needs of all community members

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Masterplan development for Fisher Park	1.1b (1)	Develop Masterplan for Fisher Park	Manager Regional Services - Gundagai	Ongoing	<p>Funding received to start implementing strategies once identified and undertake renovation works to existing facility.</p> <p>Further funding has been supplied through the SCCF program to allow the construction of a new female change facility, canteen, bar & public toilets. Planning is underway with the final floor plan approved by users. Engineering design/approvals are with designer for final approval.</p>
Promote year-round use of Council facilities	1.1b (2)	Collaborate with communications team to develop a communications and marketing program to promote year- round use of Council facilities	Manager Regional Services - Gundagai	Ongoing	<p>Promotion of special events continues.</p> <p>Council encourages Event promoters to work with council to organise additional flags or banners, subject to councils Banner Booking Conditions Policy.</p> <p>Regional Services updates Communications regarding information relevant to Council Facilities.</p>

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
	1.1b (2)	Collaborate with communications team to develop a communications and marketing program to promote year- round use of Council facilities	Manager Regional Services - Cootamundra	Ongoing	This communication continues on a needs basis as identified.
Prepare and deliver the CGRC Open Space Strategy / Management Plan	1.1b (3)	Deliver Open Space Strategy / Management Plan	Manager Regional Services - Cootamundra	Ongoing	This has been developed and is implemented via the resources made available to achieve identified outcomes.
	1.1b (3)	Deliver Open Space Strategy / Management Plan	Manager Regional Services - Gundagai	Ongoing	Staff continue to maintain and prepare sporting fields as per booking request. Swimming Pool is leased, and programs are arranged by lessee.
Seek funding to build a reflection area at Cootamundra Cemetery	1.1b (5)	Investigate funding opportunities to build a reflection area at Cootamundra Cemetery	Manager Regional Services - Cootamundra	On Hold	There is no funding allocated for this study and planning to be undertaken.

1.1c: Seek funding and investment for the revitalisation of the Gundagai Memorial Swimming Pool and existing sports and recreation facilities across Cootamundra, Gundagai and villages

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Gundagai Pool Renovation	1.1c (1)	Complete Gundagai Pool renovation project	Manager Regional Services - Gundagai	In Progress	Repairs to major cracking have been undertaken. Awaiting installation of stainless-steel cover plates. Tenders have been received for amenities block and negotiations underway with contractors as approved by council.

1.2: A welcoming community that cares for and looks after each other

1.2a: Support initiatives and facilities that encourage social inclusion and community connections

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Update and implement accessibility strategies as identified in the Disability Inclusion Access Plan	1.2a (1)	Update Disability Inclusion Access Plan	Manager Business	In Progress	In the process of updating the Disability Inclusion Access Plan.

1.2b: Acknowledge and respect Aboriginal and Torres Strait Islander peoples

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Formalisation of the Memorandum of Understanding between Cootamundra Aboriginal Working Party and Council	1.2b (1)	Formalise the Memorandum of Understanding between the Aboriginal Working Party and Cootamundra-Gundagai Regional Council	Manager Business	Completed	Memorandum of Understanding for both Gundagai and Cootamundra have been signed and implemented.
Actively seek opportunity to establish an Aboriginal and Torres Strait Islander cultural centre	1.2b (2)	Seek funding to undertake feasibility study into the establishment of an Aboriginal and Torres Strait Islander cultural centre	Manager Business	Not Progressing	This project is on hold until dedicated resources allow.

1.2c: Undertake an Aboriginal Heritage and Cultural Places Study

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Undertake a region wide Heritage Study to update current heritage plan	1.2c (1)	Seek funding to update the region's Heritage Plan	Manager Business	Ongoing	Funding options to be sought when resources allow.

1.2e: Increase focus on the Arts by providing accessible, functional, multi-purpose facilities and spaces suitable for culture, recreational, learning and information services and activates

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Extension of the Gundagai library	1.2e (2)	Develop Gundagai Library extension plan	Manager Regional Services - Gundagai	Completed	The library extension has been completed and the room is being utilised.

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Deliver a diverse range of Art Gallery/Museum and Library events and programs that are accessible and relevant to the community	1.2e (3)	Work with partners including Eastern Riverina Arts to develop a diverse annual program of gallery exhibitions and events	Manager Business	Ongoing	Individual facilities develop events and programs relevant to community needs.

1.3: Maintaining low crime levels

1.3a: Deliver dependable emergency service management practices and responses which protect our community

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Continue maintenance and operations of Emergency Management Centres	1.3a (1)	Maintain and operate Emergency Management Centres	Deputy General Manager - Operations	Ongoing	Local Emergency Management Committee (LEMC) continue to meet on a regular basis.
Continue to participate in Local Emergency Management Meetings with local emergency services	1.3a (2)	Continue to participate in Local Emergency Management Meetings with local emergency services	Deputy General Manager - Operations	Ongoing	Local Emergency Management Committee (LEMC) continues to meet on a regular basis.
Maintain and update Council's emergency response plans	1.3a (3)	Update and maintain Council's emergency management and response plans	Deputy General Manager - Operations	Ongoing	Evac Centre Audit conducted in reporting period. NSW Reconstruction Authority may have resources for Council to utilise to assist with emergency response plans.

1.3b: Support initiatives and facilities that encourage social inclusion and community connections

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Investigate opportunity to implement shared pedestrian area in consultation with traffic committee and Transport for NSW	1.3b (1)	Consult with Transport for NSW and local traffic management committee to investigate shared pedestrian area classification for Cootamundra and the lowering of CBD speed limit to 30km per/hour	Manager Engineering - Cootamundra	In Progress	TfNSW have proposed 30k/h High Pedestrian area for Cootamundra CBD. Decision currently with Traffic committee for implementation.
Continue to work in partnership with local agencies such as Fire and Rescue NSW, Rural Fire Service and State Emergency Service, Health, Ambulance, Police, Local Land Services to identify and advocate for opportunities to improve overall community safety	1.3b (2)	Work in partnership with Fire and Rescue NSW, Rural Fire Service and State Emergency Service, NSW Health, Ambulance, Police and Local Land Services to implement community safety initiatives	Deputy General Manager - Operations	Ongoing	Local Emergency Management Committee (LEMC) has continued to meet on regular basis with relevant actions identified and implemented.

1.3c: Installation of CCTV cameras in higher crime areas

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Review security contracts	1.3c (1)	Review security contracts for Closed-Circuit Televisions (CCTV) cameras	Manager Regional Services - Gundagai	Ongoing	<p>Funding will need to be sourced for the installation of additional CCTV systems.</p> <p>It has been proven mobile security patrols have not been successful in reducing the amount of vandalism being carried out in the LGA.</p> <p>Police are assisting with extra patrols and police presence.</p>
Seek funding for Closed Circuit Television camera installation	1.3c (2)	Seek funding for the installation of Closed-Circuit Televisions (CCTV) cameras	Manager Regional Services - Gundagai	Ongoing	<p>Grant funding has been used within existing projects to install units as required.</p> <p>Staff continue to work with Police to identify risk areas. Additional Funding sought to carry out further installations.</p>

2: A region for the future

2.1: Recognised as a must-visit tourist destination

2.1a: Seek funding and investment opportunities for tourism asset development

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Gundagai Old Mill Redevelopment	2.1a (1)	Gundagai Old Mill Redevelopment construction tender in market and contractor engaged	Manager Regional Services - Gundagai	Ongoing	Detailed business case required for site development. Merger funding available to carry out this work subject to council endorsement. Full detailed costing to be applied with this item and future funding to be sourced to carry out renovations.
Prince Alfred Bridge Memorial - coordination of fit-for-purpose tourism activity	2.1a (2)	Finalise the Prince Alfred Bridge Memorial concept	Manager Business	Not Progressing	The Prince Alfred Bridge Memorial concept Project is now the responsibility Crown Lands and as such, no longer the responsibility of Cootamundra-Gundagai Regional Council.
Feasibility study into mountain biking 'flow trail' development on Mount Kimo	2.1a (3)	Seek funding to conduct feasibility study into development of Mountain Bike 'Flow Trail' on Mount Kimo	Manager Business	Not Progressing (demerge)	Not progressing - Demerger.
Develop and issue an expression of interest for Wallendbeen silo art project	2.1a (4)	Develop EOI for Wallendbeen silo art project	Manager Business	On Hold	At present, we are unable to proceed with the Wallendbeen Silo Art Project as the Silos are still active.

2.1b: Seek funding and investment opportunities to improve existing visitor amenities and experiences

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Playground and recreational ground upgrades	2.1b (3)	Complete upgrades to Coolac playground	Manager Business	Not Progressing	The Coolac Receptions Ground is not a Council owned facility. When community grants become available, administrators of the playground will be notified.
	2.1b (3)	Seek funding to complete upgrades and change of use application for Stockinbingal recreational ground	Manager Regional Services - Gundagai	Ongoing	The Stockinbingal Community group have decided they would prefer to keep the reserve as is and not formalise any camping on the grounds. Further investigation and discussions will need to be had with the community and planning.

2.1c: Growth and expansion of the region's events calendar and tourism products with a focus on agritourism opportunities

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Work with Cootamundra and Gundagai business and tourism groups to help support and grow new events	2.1c (1)	Implement actions identified in the Agri-tourism strategy	Manager Business	In Progress	"Reconnecting Regional NSW - Community Events Program" to assist and grow new events throughout the Council area is largely completed, with only a few events still to be completed. Tourism and Economic Development Officers will implement further strategies to encourage growth in this area. Agritourism Development Program has commenced.

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Establish Cycle Trails map for Cootamundra	2.1c (3)	Develop Cycle Trails map for Cootamundra and upload onto website for road cyclists	Manager Engineering - Cootamundra	In Progress	Cycleways survey been advertised with feedback being reviewed and considered in new plan.

2.1d: Increased marketing of the Cootamundra and Gundagai tourism brands

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Seek funding to continue delivering on the Tourism Communications Plan	2.1d (2)	Seek funding to continue delivery of actions identified in the Tourism Communications Plan	Manager Business	In Progress	<p>Tourism brands for Gundagai and Cootamundra are promoted through websites, Facebook, Instagram and events, consistent with platforms listed in our Communications Engagement Strategy.</p> <p>Tourism and Economic Development Officers to research funding opportunities for tourism promotion.</p>

2.1e: Actively promote and develop the region's visitor accommodation, products, and recreational infrastructure

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop a plan for the preservation and development of Pioneer Park	2.1e (3)	Establish working group with Friends of Pioneer Park, Aboriginal Working Party and other key stakeholders to develop a plan to preserve and develop Pioneer Park	Manager Regional Services - Cootamundra	Completed	Project completed.

2.1f: Establish stand-alone Visitor Information Centre in Cootamundra and refurbishment of Gundagai Visitor Information Centre

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Heritage Centre and Cootamundra Visitor Information Centre upgrade	2.1f (2)	Complete fit-out of the Cootamundra Heritage Centre and Visitor Information Centre	Manager Regional Services - Gundagai	Ongoing	Plans have been modified and are currently with Heritage NSW and Planning for approval.
Revisit Arts Centre Masterplan	2.1f (3)	Implement up-to-date fire safety measures and accessibility upgrades at Cootamundra Arts Centre	Manager Regional Services - Gundagai	In Progress	Currently consulting with contractors regarding switchboard upgrade and fire safety.
Gundagai Visitor Information Centre Upgrade	2.1f (4)	Gundagai Visitor Information Centre upgrades completed, including establishment of online sales capability	Manager Regional Services - Gundagai	In Progress	Tenders have been received and negotiation underway. Anticipate start as soon as possible.

2.1g: Undertake community consultation and feasibility studies for Rail Trail between Cootamundra and Gundagai

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Undertake feasibility study into the development of a Cootamundra to Gundagai Rail Trail	2.1g (1)	Seek funding to undertake a feasibility study into the development of a Cootamundra-Gundagai Rail Trail	Manager Business	On Hold	Study to commence when resources allow.

2.2: A thriving region that attracts people to live, work and visit

2.2a: Support and facilitate economic development and employment opportunities

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Liveability information available on Council website	2.2a (1)	Update region liveability information and upload onto Council website	Manager Business	Ongoing	Cootamundra-Gundagai Regional Council's website updates the information regarding livability periodically.
Establish monthly communication to industry outlining opportunities and economic activity of the region	2.2a (3)	Establish monthly communication to business and industry outlining opportunities and economic activity of the region	Manager Business	Ongoing	Relevant updates are emailed and distributed to the business contact list via Tourism and Economic Development Officers in conjunction with Business Coota and the Gundagai Business Network. Information relevant to individual operators is forwarded directly to them.

2.2b: Attract new business and employment opportunities to the region, supporting their establishment and retention

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Actively market the region targeting current and new residents	2.2b (2)	Actively market the region as a 'must visit' destination	Manager Business	In Progress	<p>Tourism and Economic Development Officer, Cootamundra to start 31 July 2023. Tourism staff to work towards outcomes of the Tourism and Economic Development Strategy. Tourism websites are updated with current attractions and events.</p> <p>Centralised information for residents and visitors encouraging liveability, local product and event development are featured. Staff continue development of regional partnership with Destination NSW Riverina Murray. Agritourism Project has commenced.</p>

2.2c: Implement strategies and report on outcomes from Council's Tourism and Economic Development Strategy

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Employ Tourism and Economic Development Coordinator for Council	2.2c (1)	Recruit Tourism and Economic Development Coordinator for Council to oversee tourism and economic activity	Manager Business	Completed	<p>Tourism and Economic Development Officer, Cootamundra engaged and commenced 31 July 2023.</p> <p>Tourism and Economic Development Officer from Cootamundra and Gundagai will work through priorities of the Tourism and Economic Development Strategy.</p>

2.2d: Deliver Youth Strategy actions and promote existing Youth Council Resources including establishing Youth Hub

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Secure location and funding to house a 'Youth Hub' in Cootamundra	2.2d (1)	Seek funding to establish a Youth Hub for Cootamundra	Manager Business	In Progress	Funding to be sought.
Assist Youth Council is establishing Jobs Expo for the region	2.2d (4)	Assist Youth Council in establishing a jobs expo for the region	Manager Business	Ongoing	Recruitment for a Youth and Inclusion Officer has commenced. This position will reinstate discussion with Schools and training providers regarding the establishment of a job's expo for the region.

2.2e: Work with businesses, planners and governments to facilitate key infrastructure projects to support economic growth

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Seek funding to expand Gundagai Sewerage Plan	2.2e (3)	Seek funding to expand Gundagai Sewerage Plant	Acting Manager Engineering - Gundagai	Completed	Expansion to the sewerage treatment plant is at practical completion and has been funded. This action has been completed.

2.2f: Facilitation of business grants

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Recruit a grants officer for Council	2.2f (1)	Recruit a Grants Officer for Council who will oversee the application and implementation of grants across the organisation	Manager Finance	Ongoing	Council has employed a casual Accounting Officer to assist in preparation of Position Descriptions and Department plan for Finance. This will enable the positions to be filled that will best provide grant administration assistance.

2.2h: Improving Council's focus on the Arts by providing accessible, functional and multi-purpose facilities and spaces suitable for cultural, recreational, learning and information services and activities

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop maintenance schedule for key sites, and any new sites that activate	2.2h (2)	Develop a region wide maintenance schedule for Council facilities and assets	Manager Regional Services - Gundagai	Ongoing	Programming works are underway for scheduling of maintenance to Parks and Gardens facilities. Continued Investigation is currently underway for further detailed works on major facilities where required.

2.3: A region that can accommodate and support strategic growth

2.3a: Pursue affordable housing opportunities in the region

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop planning policies to facilitate options for range of housing	2.3a (2)	Undertake housing investigate and report on housing issues in the region and identify strategies to mitigate	Interim Manager Sustainable Development	Ongoing	Council will be participating in the development of the Regional Housing Delivery Plan for our area.

2.3b: Provide appropriate land development to meet market demand

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Implement Development Control Plans to ensure compliance with appropriate legislation and to achieve best planning and development outcomes	2.3b (1)	Develop and operate development control plans to ensure compliance with legislation and to provide appropriate land development opportunities	Interim Manager Sustainable Development	On hold (demerge)	Council currently assesses development using appropriate legislation and controls. The DCPs will be reviewed following the development of new LEPs for the proposed LGAs.

2.3c: Implement actions from the Local Environmental Plan and Development Control Plan such as providing approval for subdivisions and boundary realignments below the minimum lot sizes and allowing for rural zones to be considered 'open' and implementing a zero minimum lot size for the R3- Medium Density Residential Zone

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Finalise a new, comprehensive Local Environmental Plan for the Cootamundra-Gundagai local government area	2.3c (1)	Finalise the Cootamundra-Gundagai Local Environmental Plan	Interim Manager Sustainable Development	On hold (demerge)	The consolidated LEP is currently on hold due to the proposed demerger. The Studies and strategies already developed will be used to inform new LEPs for the proposed LGAs.

3: A protected and enhanced environment

3.1: Our natural environment is valued and protected

3.1b: Undertake active weed and pest management

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Seek opportunities to increase staffing to deliver increased weeds management program	3.1b (1)	Seek opportunities to increase staffing to deliver increased weed management program inline with funding requirements	Manager Regional Services - Gundagai	Ongoing	Replacement staff are to be advertised once position description review has been completed.
	3.1b (1)	Seek opportunities to increase staffing to deliver increased weed management program inline with funding requirements	Manager Regional Services - Cootamundra	Completed	Casual staff have been engaged to undertake required works while the full time staff members are on leave.

3.1c: Ensuring new developments minimise impacts on water catchments, including downstream and groundwater sources

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Plan, construct, maintain and manage the water infrastructure network	3.1c (1)	Plan, construct, maintain and manage the regions water infrastructure network in accordance with land development, and asset management priorities and availability of funding for Cootamundra Area	Manager Engineering - Cootamundra	Ongoing	Plans underway for assessment of water delivery infrastructure and capacity in Cootamundra.

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
	3.1c (1)	Plan, construct, maintain and manage the regions water infrastructure network in accordance with land development, and asset management priorities and availability of funding for Gundagai Area	Acting Manager Engineering - Gundagai	In Progress	<p>Network analysis has commenced. Asset inspection program has been established for water and sewer over a 5-year period.</p> <p>Works have commenced on the asset inspection program items for 2022-2023 financial year. Integrated Water Cycle Management study funded.</p>

3.1d: Locate developments, including new urban release areas away from areas of known high biodiversity value, high bushfire, and flooding hazards, contaminated land, and designated waterways to reduce the community's exposure to natural hazards

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Adhere to Local Environmental Plan and development strategies when considering developments and urban releases	3.1d (1)	Use Local Environmental Plan once endorsed to guide Land Use Strategies and Studies	Interim Manager Sustainable Development	On hold (demerge)	The Consolidated LEP is on hold due to the demerger.

3.2: We have attractive towns and villages

3.2a: Undertake place making and beautification activities at entrances to towns and villages

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop Place Activation Plans for villages to support Villages strategy and encourage activation of villages as opportunity arises	3.2a (2)	Seek funding to develop Place Activation Plans for villages in support of the Villages Strategy	Manager Business	Ongoing	Activation Plans for the Villages to be developed as resources permit.

3.2b: Increase highway signage for Cootamundra and investigate additional signage opportunities for walks, public art, village facilities, cemeteries, river, nature-based experiences

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop plan to standardised signage across region	3.2b (1)	Develop and full cost a plan to standardise signage across the region, including throughout cemeteries	Manager Business	On hold (demerge)	On hold until outcome of demerge is known.

3.2c: Regeneration of creeks and waterways including Muttama Creek and Gundagai waterways

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop plan for the beautification and preservation of Muttama Creek	3.2c (1)	Seek funding to develop a plan for the beautification and preservation of Muttama Creek	Manager Regional Services - Cootamundra	On Hold	This planning will commence once funding has been received. Currently Investigating funding opportunities.

3.2d: Planning for rural, urban and industrial development is complementary to the region's natural environment and heritage

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Implement actions and strategies from the Villages Strategy	3.2d (1)	Implement actions and strategies from the Villages Strategy	Manager Business	Ongoing	<p>Plans detailed in the Villages Strategy are implemented as time allows. CGRC Tourism and Economic Development Officer - Cootamundra has been engaged.</p> <p>Tourism and Economic Development Officers from Gundagai and Cootamundra will work through proposed implementation of strategies.</p>
Develop the Development Control Plan	3.2d (3)	Develop a Development Control Plan	Interim Manager Sustainable Development	On hold (demerge)	<p>A comprehensive suite of Development Control documents were proposed to be developed, taking into account the findings and recommendations from strategic studies, following the development of a Consolidated LEP for CGRC.</p> <p>As the consolidated LEP is now not moving forward, the project is currently on hold, and separate control documents will be developed for the future LGAs after the completion of the Gundagai studies.</p>

3.3: Responsive and adaptive community to climate change risks and impacts

3.3a: Investigate and implement renewable energy technologies to reduce environmental impact including developing specific controls for solar farms and permissibility of landfills

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Install solar panels and Light-emitting diode (LED) lighting at all Council owned buildings	3.3a (2)	Develop a budget and implementation plan for the installation of solar panels and LED lighting at all Council owned buildings at Cootamundra	Manager Regional Services - Gundagai	Ongoing	Refurbishments are incorporating LED & Solar subject to funding available. Grants are being looked at for further solar implementation opportunities.
	3.3a (2)	Develop a budget and implementation plan for the installation of solar panels and LED lighting at all Council owned buildings at Gundagai	Manager Regional Services - Gundagai	Ongoing	Refurbishment works including LED, solar & any other energy saving ideas subject to funding available. Further grants will be required for increased energy efficiency works to be carried out.
Implement funded elements of the Council Waste Strategy	3.3a (3)	Implement the funded elements of the Waste Strategy	Manager Regional Services - Cootamundra	Completed	The Cootamundra Waste Strategy and 15-year financial plan has been completed. This includes the Operational and Strategic plan for the landfill's future rehabilitation.
Introduction of Food Organics and Garden Organics (FOGO) collection to Cootamundra	3.3a (4)	Introduce Food Organics and Garden Organics (FOGO) collection for Cootamundra, similar to Gundagai	Manager Regional Services - Cootamundra	On Hold	This is currently on hold pending the release of funding from the EPA.

3.3b: Investigate and implement sustainable water and waste strategies as outlined in CGRC Local Strategic Planning Statement

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Support the implementation of potable water connections to existing residents in Nangus, and identify other urban release areas which can leverage off the asset	3.3b (1)	Deliver potable water connections to existing resident in Nangus	Acting Manager Engineering - Gundagai	In Progress	Currently reviewing options and funding alternatives.
Seek funding for water storage facility for RFS and reserve access should issues arise with water main	3.3b (2)	Seek funding for water storage facility for Rural Fire Service and reserve access	Acting Manager Engineering - Gundagai	Not Progressing	Action not being pursued. Rural Fire Service representatives not aware of issue noted.
Seek funding for gravity sewerage system for Coolac and Stockinbingal	3.3b (3)	Seek funding for gravity sewerage system for Coolac	Acting Manager Engineering - Gundagai	Not Progressing	Preliminary works, such as feasibility study and further analysis required before funding can be sought. Investigating grant options to support these studies.
	3.3b (3)	Seek funding for gravity sewerage system for Stockinbingal	Manager Engineering - Cootamundra	Not Progressing	The business case has been completed. The risks associated with this will not meet the current funding criteria from Safe and Secure Water Program. Action not progressing this year.

3.4: Greater efficiency in the use of resources

3.4a: Improve waste minimisation and recycling practices in homes workplaces, development sites and public places

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Closure of Wallendbeen and Stockinbingal landfills	3.4a (1)	Conduct an impact assessment on the closure of Wallendbeen and Stockinbingal landfills	Manager Regional Services - Cootamundra	Ongoing	This will be undertaken during the 2023/24 financial year with a number of community information sessions to be held as part of determining a way forward that meets the local and environmental needs when managing community waste.

3.4c: Revise asset management strategy

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Watermain Replacement and Reservoir Disinfection Projects	3.4c (1)	Deliver planned watermain replacement and reservoir disinfection projects	Acting Manager Engineering - Gundagai	In Progress	This action is included in Council's capital works program.
	3.4c (1)	Deliver planned watermain replacement and reservoir disinfection projects	Manager Engineering - Cootamundra	In Progress	Replacement program currently being assessed for Tendering.

3.4d: Develop, implement and report on a Regional Sustainability Strategy

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Seek funding to engage a specialist to develop a regional sustainability strategy for Council	3.4d (1)	Seek funding to engage a specialist consultant to develop a Regional Sustainability Strategy for the region	Manager Business	Ongoing	Economic development and Grants Officer will research funding opportunities.

4: Collaborative and progressive leadership

4.1: A clear strategic direction that is delivered upon

4.1a: Continuous improvement in services delivery based on accountability, transparency and good governance

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop and implement service review schedule and determine the number of reviews to conduct per Council term	4.1a (4)	Develop a service review schedule to determine the number of reviews per Council term	Manager Business	Ongoing	Quotes for Service Review providers have been sought. Reviews will commence in the coming months.

4.1b: Provide the community with responsive customer service

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Provide quality customer service during all “front line” interactions between Council and the community and in all other interactions between staff, agencies, Council and the community	4.1b (1)	Provide quality customer service during all front line interactions	Manager Business	Ongoing	Continual Improvement process in place within Customer Service to ensure quality customer experience is maintained.
Council will track the progress towards the achievement of the corporate plan objectives against measurable outcomes	4.1b (2)	Implement tracking and reporting of progress against strategic plans against objectives	Manager Business	Ongoing	Continual improvement measures implemented periodically to ensure continued quality Customer Service in line with Strategic Plan objectives. Cootamundra-Gundagai Regional Council reports quarterly on outcomes of the Delivery Program.

4.1c: Maintain a high-quality workforce that is committed to delivering on the community's and Council's vision and goals

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Implement the Workforce Management Plan to support all staff in the delivery of community expectations	4.1c (1)	Implement the Workforce Management Plan	Coordinator Human Resources	Completed	Workforce Management Plan has been developed for 2022-2025.
Provide a safe and healthy environment for staff and contractors through compliance with all Work, Health and Safety legislative requirements and minimising risk	4.1c (3)	Provide a safe and healthy environment for staff and contractors through compliance with all WH&S legislative requirements	Acting Manager Engineering - Gundagai	Ongoing	Submitted reports to meet Safework NSW requirements. Continued to implement Monthly Safety Toolbox Talks with Operational and Office staff. WHS meetings attended and contributed to by team.
	4.1c (3)	Provide a safe and healthy environment for staff and contractors through compliance with all WH&S legislative requirements	Manager Engineering - Cootamundra	Ongoing	Workplace being maintained in safe manner with weekly Work Health and Safety reviews undertaken.
Develop and implement a Staff Wellbeing Program	4.1c (4)	Develop and implement a staff wellbeing program	Coordinator Human Resources	Ongoing	Currently working with Work Health and Safety Officers and Kim Anson from Local Government in developing and implementing a staff wellbeing program.

4.1e: Ensure long-term financial sustainability through short, medium and long-term financial planning

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Conduct Long Term Financial Plan review and update	4.1e (1)	Conduct a Long-Term Financial Plan review and update Council's Long-Term Financial Plan accordingly	Manager Finance	Ongoing	2024 Budget adopted, continuing to work on Long Term Financial Plan.

4.2: Proactive, practical Council leaders who are aligned with community needs and values

4.2a: Elected representatives who are trained, skilled, resourced, and knowledgeable

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Audit, Risk and Improvement Committee updates and compliance completed	4.2a (1)	Implement Audit, Risk and Improvement Committee updates and compliance requirements	Manager Business	Completed	Council participates in the Audit Risk and Improvement Committee meetings with surrounding Councils and completes audits as per this committee. Audit Alliance Committee currently discussing options for ARIC compliance with new Office of Local Government Guidelines.
Support Council's elected representatives in undertaking their role in the community	4.2a (2)	Support Council's elected representatives in undertaking their role, through training and development opportunities	Manager Business	Ongoing	Council offered and provided induction training for all Councillors and supports ongoing training opportunities, identified.

4.2c: Deliver better online solutions to customers who engage with Council

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Council website upgrade	4.2c (1)	Upgrade Council's website and digital customer experience	Manager Business	On hold (demerge)	Upgrade put on hold pending demerge timeline.
Migration of Council operating systems to cloud based technology	4.2c (2)	Migrate Council's operating system to cloud based technology	Manager Business	In Progress	Discussions have commenced with Councils IT Contractor to commence migration to cloud based technology.

4.3: Actively engaged and supportive community

4.3b: Promoting and celebrating achievements of Council and the community

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop marketing campaigns for major Council projects to highlight project benefits and outcomes for the community	4.3b (1)	Develop marketing and communication plans for major Council projects to keep community informed, highlight successes and community benefits	Manager Business	Ongoing	Cootamundra Gundagai Regional Council's Media Office continues to communicate milestones and benefits of major CGRC's project development.

4.3c: Facilitate more face-to-face community engagement/pop-up activities

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
As the opportunity arises, Council will seek to facilitate face-to-face engagement activities for each of its engagement exercises	4.3c (1)	Facilitate face-to-face community engagement activities, as the opportunity arises for Council projects	Manager Business	In Progress	Cootamundra Gundagai Regional Council's Community Engagement Strategy was adopted by Council, including Pop-up activities and face-to-face community engagement. Future Community Engagement will continue to include this element.

4.3d: Develop and implement a Communications Plan for Council

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Develop a communications strategy for CGRC that will guide the Council's communication with the community and other key stakeholders	4.3d (1)	Develop an overarching Council communications strategy to guide Council's communication and engagement with the community	Manager Business	Completed	Community Engagement Strategy was adopted by Council at its May Ordinary Council Meeting and is being implemented.

4.3e: Facilitate community consultation in line with Community Engagement Charter

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Ensure community consultation activities are designed to adhere to the Community Engagement Charter, and community engagement best practice (IAP2)	4.3e (1)	Design community consultation activities in-line with the Community Engagement Charter and community engagement best practice (IAP2)	Manager Business	In Progress	Alternate IAP2 training options are being researched. A staff member will attend a form of this training in 2023.

4.3f: Active and robust Section 355 Working Committees

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Continue to support Section 355 Committees and encourage the development of Services and facilities in our communities	4.3f (1)	Support Section 355 Committees to deliver their services to communities	Manager Business	In Progress	Meeting to be scheduled with s.355 Committees after their Annual General Meetings to discuss roles and responsibilities and ensure all new and previous members are familiar with the running of a s.355 committee and to answer any queries.

4.4: Recognised as a premier local government Council that represents and advocates for community needs

4.4a: Maintaining a strong and robust financial position that supports the delivery of services and strategies ensuring long-term financial stability

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Manage Councils income and expenditure in line with Treasury guidelines	4.4a (1)	Manage Council's income and expenditure in line with Treasury Guidelines	Manager Finance	Ongoing	2024 Budget implemented. The 2023 financial statements are scheduled to be completed in August. Month end processes to be implemented.
Develop Asset Management plans which deliver Long Term financial sustainability and asset renewal	4.4a (4)	Develop Long-Term Asset Management Plans to deliver Long-Term Financial Sustainability and asset renewal	Manager Business	On Hold	Cootamundra-Gundagai Regional Council currently uses existing Asset Management Plans. Plans will be updated once further information is available in regard to a demerge.

4.4b : By meeting all legislative requirements and operating within good governance practices and frameworks

Principal Activity	Action Code	Action Name	Responsible Officer Position	Status	Comments
Implement Council's Governance and Risk Management Framework and Action Plan	4.4b (1)	Implement Council's Governance and Risk Management Framework and Action Plan	Manager Business	In Progress	Council is currently in the process of updating Enterprise Risk Management Plan. Council's Governance and Risk Management Framework and Action Plan is being developed.
Implementation of Council's Corporate Business Continuity Plan including coordination of the IT Disaster Recovery Plan and Divisional Sub Plans	4.4b (2)	Develop and maintain risk management and business continuity plans	Manager Business	In Progress	Cootamundra Gundagai Regional Council Enterprise Risk Management Plan and CGRC Disaster Recovery and Business Continuity Plan is currently being updated.

5: Integrated and Accessible Region

5.1: Known for our good road network

5.1a: Revising the asset management plan

5.1a (1): Align Council's Assets and Civil Works Departments works programs

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.1a (1)	Align Council's Assets and Civil Works Departments works programs	Assist with the development and updating of Council's Asset Management Plan	Manager Regional Services - Gundagai	Ongoing	Discussions underway with Manager of Finance. Minor changes to be reported before actioning.
5.1a (1)		Assist with the development and updating of Council's Asset Management Plan	Manager Regional Services - Cootamundra	In Progress	Report has been reviewed and completed.
5.1a (1)		Assist with the development and updating of Council's Asset Management Plan	Manager Engineering - Cootamundra	In Progress	Will be actioned as required.
5.1a (1)		Assist with the development and updating of Council's Asset Management Plan	Acting Manager Engineering - Gundagai	In Progress	Progress underway on Asset Management data to ensure accurate data for Asset Management planning and revaluation is available.

5.1b: Prioritising access road maintenance and future development to provide safe and efficient road and pathway network

5.1b (2): Deliver annual resealing program

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.1b (2)	Deliver annual resealing program	Deliver the annual road resealing program as budgeted	Manager Engineering - Cootamundra	In Progress	2023/2024 resealing program being prepared for implementation in late 2023 early 2024.
5.1b (2)		Deliver the annual road resealing program as budgeted	Acting Manager Engineering - Gundagai	Ongoing	Scoping 2023-2024 resealing program.

5.2: Easily accessible from major cities and other regional towns

5.2a: Feasibility study/ masterplan for development of Cootamundra airport into a true regional airport facilitating visitors, business, health services, and managing emergencies

5.2a (1): Develop feasibility study/ masterplan for Cootamundra Aerodrome, with consideration to revenue generating opportunities, and long-term commercial activities

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2a (1)	Develop feasibility study/ masterplan for Cootamundra Aerodrome, with consideration to revenue generating opportunities, and long-term commercial activities	Seek funding to develop a feasibility study and masterplan for the Cootamundra Aerodrome with consideration to revenue generating opportunities and long-term commercial activities	Manager Engineering - Cootamundra	Ongoing	Funding opportunities being researched to undertake Masterplan.

5.2b: Improve road conditions across the region, and advocate to improve access to regional cities and connection out of the region

5.2b (1): Continue implementing the fixing local roads program

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2b (1)	Continue implementing the fixing local roads program	Continue to implement the approved and funded Fixing Local Roads Program	Manager Engineering - Cootamundra	In Progress	Numerous Fixing Local Road projects finished at 30th June 2023. Works continuing on further approved projects second half of 2023.
5.2b (1)		Continue to implement the approved and funded Fixing Local Roads Program	Acting Manager Engineering - Gundagai	Ongoing	Annie Pyers Drive project nearing commencement. FLR Pot hole Repair funding expended and works completed.

5.2b (2): Seek funding for upgrades to Stockinbingal and Muttama Roads

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2b (2)	Seek funding for upgrades to Stockinbingal and Muttama Roads	Seek funding to deliver upgrades to Muttama Road	Acting Manager Engineering - Gundagai	Ongoing	Block grant continuing. Repair application submitted for West Street.
5.2b (2)		Seek funding to deliver upgrades to Stockinbingal Road	Manager Engineering - Cootamundra	In Progress	Funding opportunities being sought as they become available. Current works planned to use funding provided by TfNSW following Wallendbeen rail bridge failure.

5.2b (4): Seek funding to build a bridge over low level causeway at Muttama

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2b (4)	Seek funding to build a bridge over low level causeway at Muttama	Seek funding to build a bridge over the low-level causeway at Muttama	Acting Manager Engineering - Gundagai	Ongoing	Waiting for further betterment funding to become available.

5.2c: Establish linked network of pedestrian footpaths and cycle paths through continued extension and upgrade of pedestrian and cycle paths

5.2c (2): Develop cycleway and pedestrian access plan for the region

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2c (2)	Develop cycleway and pedestrian access plan for the region	Seek funding to develop cycleway and pedestrian access plan for the region	Manager Engineering - Cootamundra	In Progress	Pedestrian Access and Mobility Plan (PAMP) finalised and adopted. Currently seeking funding opportunities. Cycleways Plan- preliminary investigations preparation of draft plan underway.
5.2c (2)		Seek funding to develop cycleway and pedestrian access plan for the region	Acting Manager Engineering - Gundagai	Ongoing	Pedestrian Access Mobility Plan approved by council. Cycleway Plans currently under development.

5.2c (3): Deliver footpath extensions and safe footpath / disabled access

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.2c (3)	Deliver footpath extensions and safe footpath / disabled access	Undertake the footpath asset renewal and extension program as per Asset Condition Report and Pedestrian and Mobility Plans (PAMP's) program	Manager Engineering - Cootamundra	In Progress	Numerous Footpaths to be renewed and currently underway using Local Roads and Community Infrastructure Round 3 funding. Further projects will be considered under the round 4 funding.
5.2c (3)		Undertake the footpath asset renewal and extension program as per Asset Condition Report and Pedestrian and Mobility Plans (PAMP's) program	Acting Manager Engineering - Gundagai	Ongoing	Footpath replacement projects continuing for the 2023-2024 financial year on Hanley and West Street.

5.3: Secure Cootamundra as an Inland Port location serving to transfer rail freight between the Inland Rail and Sydney-Melbourne line

5.3b: Identify, coordinate and prioritise the delivery of local road projects that help support the regional freight network

5.3b (1): Continue to seek funding from the Roads to Recover and Fixing Local Roads grants for ongoing road projects

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.3b (1)	Continue to seek funding from the Roads to Recover and Fixing Local Roads grants for ongoing road projects	Allocate funds to the Roads to Recovery annually for ongoing road maintenance and infrastructure projects as per condition report	Manager Engineering - Cootamundra	In Progress	Roads to Recovery projects being considered with proposals to be determined Quarter 1.

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.3b (1)		Allocate funds to the Roads to Recovery annually for ongoing road maintenance and infrastructure projects as per condition report	Acting Manager Engineering - Gundagai	Ongoing	Completing final scoping of R2R projects for 2023-2024 Financial year.

5.3d: Implement actions from Villages Strategy which target industrial and freight development

5.3d (3): Investigate the rezoning land along Burley Griffin Way to support freight and logistical uses with access to Inland Rail

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.3d (3)	Investigate the rezoning land along Burley Griffin Way to support freight and logistical uses with access to Inland Rail	Investigate potential rezoning of the land along Burley Griffin Way to support freight and logistical uses and access to Inland Rail	Environmental Health Officer	Not Progressing	There is currently no proposal for development that is not permissible under legislation that would require re-zoning. It will be investigated if required.

5.4: Functional communications technologies to improve services and facilities across the region

5.4a: Develop a digital services strategy

5.4a (1): Review existing digital platforms and consider cost effective solutions within existing budget to provide improved functionality and usability for our community in a digital services strategy

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.4a (1)	Review existing digital platforms and consider cost effective solutions within existing budget to provide improved functionality and usability for our community in a digital services strategy	Seek funding to develop a digital services strategy for council including a review of digital platforms and investigation of cost effective solutions	Manager Business	Ongoing	Digital Services Strategy under development.

5.4c: Advocate for future technology provision (i.e., IoT) to support business and lifestyle in our community

5.4c (1): Offer and promote free public Wi-Fi internet access in key public spaces across the local government area

Action Code	Principal Activity	Action Name	Responsible Officer Position	Status	Comments
5.4c (1)	Offer and promote free public Wi-Fi internet access in key public spaces across the local government area	Continue to offer free Wi-Fi internet within key public areas across the region	Manager Business	Completed	Reliable Wi-Fi has been established at key public locations including:- Cootamundra - Bradman Depot, Works Depots, Sports Stadium & Swimming Pool, Bradman Birthplace, Council Office, Library. Gundagai - Swimming Pool, Old Gundagai Goal, Gundagai Museum, Caravan Park, Council Office, Council Depot.

Refurbishment of Jubilee Park Stage 2

The NSW Public Spaces Legacy Program is part of ongoing work to protect the health of the community, provide economic and jobs stimulus in response to the COVID-19 pandemic and deliver a legacy of safe, quality public and open space.

Stage Two of the Jubilee Park refurbishment consists of more native garden beds, landscaping including furniture and fixtures, exposed aggregate concrete footpaths and irrigation. Other work includes the relocation of the captain's busts to a more accessible area in Jubilee Park.

The masterplan for Jubilee Park includes native garden beds, walking paths, new park entrance, picnic tables and BBQ facilities along with the public toilet facilities getting a refurbishment. Sculptural interpretation area, and an area to attract local birdlife will also be included.

The iconic park, adjacent to the Cootamundra Caravan Park and close to the CBD, is popular with all ages, from children enjoying the adventure playground to visitors ambling along checking out the Australian Cricket Captains heads.

Local landscape contractor Jeremy Pearce for Arcscapes has been awarded the contract for stage Two.



Pioneer Park – Stage 2

Stage 2 of the Construction phase commenced at Pioneer Park in 2022/23. The major component of the projects consisted of developing and adding to the existing infrastructure, the sites significance and enhancement of the Heritage value of the site. This will benefit the local flora & Fauna, the community, and visitors alike. The project included:

- A toilet block
- Gas BBQ Facilities, including a picnic shelter
- 2 picnic tables and bollard lighting
- 2 new bins
- Removal of old fencing
- New signage
- Coloured marker pegs on walking trails
- Planting of natives
- 2 new bench seats
- Bollard and chains
- Car park line markings
- 2 Woodfire BBQ's

Council has been working with the Cootamundra Aboriginal Working Party to add interpretative signage for the local flora and fauna.



Bollards Erected In Albert Park

Cootamundra's Albert Park had new bollards erected around on the road surrounding the Cenotaph. The new bollards replace the old timber barriers.

The new bollards enhance the look of the area and will stop vandals from driving onto the grass surrounding the area.



Gundagai Netball Clubhouse Refurb

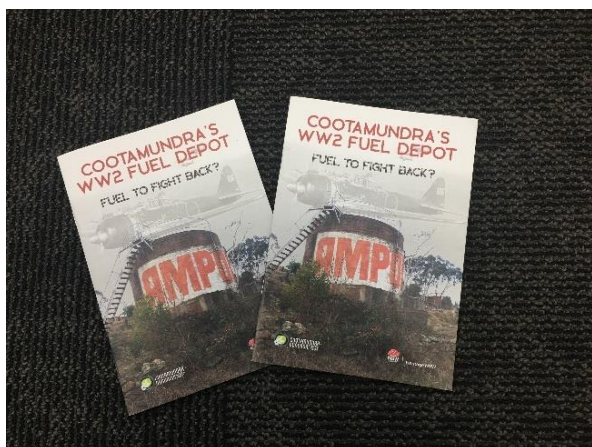
Netballers and Youth will be far more comfortable with the refurbishment of the clubhouse: The new space has a kitchen, disabled toilet, storeroom and meeting room.



Launch Of WW2 Fuel Depot Booklet

The launch of the World War Two Fuel Depot, "Fuel to Fight Back?" booklet was held in June 2023. This historical chronicle of a Cootamundra iconic landmark tells the story of the giant brick tanks constructed on the Olympic Highway and serve as a gateway to the town. Noted historians and local history experts were present at the launch along with Councillors and staff.

Historical photos and documents relating to the research were on display whilst a photo slide show was played during the launch.



Muttama Hall Exterior Paintwork & Kitchen Install

The grand old hall at Muttama has seen several improvements over the last few years, with most being carried out on the interior, the exterior façade has been spruced up to match. The new kitchen will be a welcome addition for celebrations and bringing the hall back to life.



Improvements To Lindley Park in Gundagai

Lindley Park in South Gundagai continue to see improvements throughout the 2022/2023 year. The park is now more accessible and appealingly to users with drainage, carparking and turf installed.



Shade Sail Installs In Parks In Gundagai:

The shade sail project saw a number of shade sails erected in Gundagai. Suburban parks, Carberry Park and the Gundagai Swimming Pool had the sails installed to provide shade from the harsh summer sun, protect equipment and provide an area that is aesthetically pleasing to users.



Official Opening Gundagai Sewerage Treatment Plant



Held in December the official opening was attended by Councillors, staff and invited guests who played a part in the construction of the biggest infrastructure project undertaken by Council. The \$20 million project was commissioned in July 2022 and has alleviated the sewerage treatment issues experience in Gundagai.

The new treatment plant comes with modern technology, to monitor and control the treatment process. It can produce treated effluent that complies with current regulatory requirements and the wastewater quality has improved significantly. The plant is equipped with a modern laboratory and new technology that ensures staff have enhanced skills and increased knowledge base to carry out their duties.

Mayor Charlie Sheahan and Councillor Abb McAlister jointly opened the facility.

Signing Of Memorandum of understanding Cootamundra Aboriginal Working Group



Peter Beath Executive member for CAWP and CGRC Mayor Charlie Sheahan mark the occasion of the signing of the Bala-yanhi Miya Memorandum of Understanding between Council and the Cootamundra Aboriginal Working Party with the presentation of a Message Stick that has unique carvings marking Wiradjuri heritage.

The purpose of the Bala-yanhi Miya is to formalise the agreement of The Parties to lay founding principles and set out specific commitments for the ongoing relationship and cooperation with CAWP and Council. Both Parties share the desire and goodwill to work jointly to improve the presences and understanding of Aboriginal and Torres Strait Islander issues in planning and services provided by Council with a view to improved Aboriginal and Torres Strait Islander participation, employment, health, and wellbeing outcomes. Alongside this is the wish for broader understanding and recognition amongst the wider Cootamundra-Gundagai communities of

the regions' rich Aboriginal heritage and proud tradition.

The Bala-yanhi Miya is underpinned by strong commitment from both organisations to realising long term benefits for the community through improved understanding and an enhanced working relationship. Cr Sheahan said the members of CAWP, and Council had established the dialogue so into the future both organisations can grow and learn for each other.

Return Of Coota Beach Volleyball Carnival

The return of the popular carnival saw many visitors to Cootamundra in February 2023. Council threw it's support to the event, with in kind support that included man and machine power.

Prior to the event Council staff assisted with the setup, building of courts. Staff transport and erect grandstands from other sporting fields to host seating for the spectators.

Garbage bins are emptied and troubleshooting problems are carried out throughout the weekend.

All departments are involved in some form or another to assist with making this weekend a successful.

After the event, Council Staff assisted with the packing up and clean up.

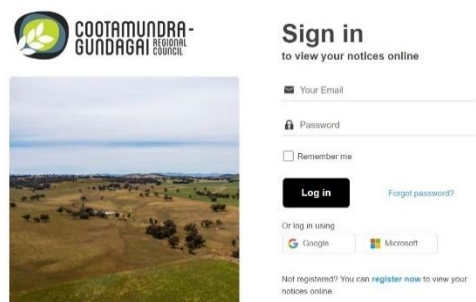


Rates Notices Online

Cootamundra-Gundagai Regional Council (CGRC), rate payers will have access to Rate and Water and Sewer Notices via an online portal.

Ratepayers can register to have these notices delivered via their email address and/or access have access to them through the new online portal.

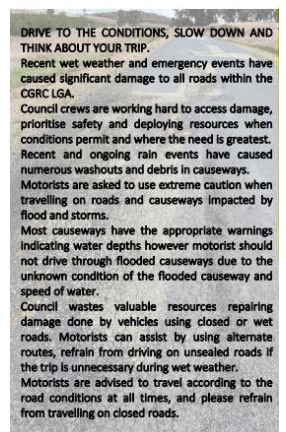
The paperless approach, will allow rate payers an accelerated billing process, giving customers the ability to examine their bills online before making a payment and saving them the cost of reprints. Paperless statements are helpful for the environment by reducing the amount of paper used. Customers will be able to download the notices, save them to their computer or external drive and access them later when needed.



A Year Of Flooding & Damage:

2022/2023 saw major and minor flooding events across the region. The mighty Murrumbidgee rose to major flooding levels in August leaving roads and bridges damaged in Gundagai.

Council staff were busy, erecting and directing traffic movements throughout the LGA.



Motorists continued to ignore warnings despite continued messaging advising them not to drive through flood waters and to drive to the conditions.



Muttama Creek Floods

Muttama Creek in Cootamundra reached major levels on the night of October 31, 2022. Over 100 homes were inundated with flood waters, that raged down Muttama Creek after a heavy storm. The waters rose quickly with residents in low lying areas around Muttama Creek in Cootamundra being evacuated from their homes.

Staff manned evacuation centres, were involved in rescues, and coordinated road closures.

Council appointed a flood assistance coordinator to assist with relief efforts and recovery for residents who were impacted.

Damaged roads and ravaged infrastructure kept staff busy, for several months cleaning up and repairing the damage.



Footbridges Repairs – Flood Damage Repairs

Footbridges destroyed by the flooding event in Cootamundra were repaired.



Assessments on the damage to bridges and costings were submitted by Council to Resilience NSW for flood repair funds.

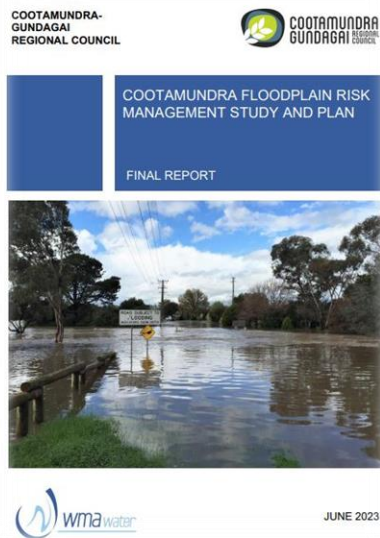
The cleaning of debris and fabrication of new handrails was undertaken with construction, concreting and fencing works completed.

Cootamundra Floodplain Risk Management Study

This study identified flood risk to people, property, infrastructure, and assets across the study area, resulting from localised overland flow and large rainfall events over the broader catchment.

Council is held drop-in information sessions for the community. A Further information session was held. These sessions included a more formal presentation of the draft recommendations, as well as an overview of the themes coming from the exhibition period. Submissions/feedback from the community was sort.

The Cootamundra Floodplain Risk Management Study was adopted by Council in June 2023.



Bridge Replacement Program

The 2022/2023 year saw Council's bridge replacement program progress with the installation of the Burra Road Bridge, Brawlin Road Bridge, Carr's Road Bridge Upgrade and Lucendale Road Bridge Upgrade.

Timber haulage road upgrades included Adjungbilly, Nanangroe & Redhill Roads.



COMMUNITY EVENTS

Naidoc Week

Held each year in July, NAIDOC Week celebrates the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples. Flag raising ceremonies were held in Cootamundra and Gundagai, followed by a morning tea.



Seniors Week

In Cootamundra and Gundagai seniors were entertained at a morning tea event in Cootamundra with Seniors enjoying the atmosphere of the town hall foyer, some free giveaways and a large assembly of staff and Councillors to answer questions and hear their suggestions.



In Gundagai a seniors Expo was held at the Gundagai District Services Club with presentations from Services Australia and a variety of information stalls, such as community services and transport.

Local Government Week

Local Government Week 2022 saw the annual meet and greet with Councillors and staff. Students from Cootamundra Public Schools leadership group came along and listened to Councillors and staff talk about career opportunities in local government, leadership.

A mini expo of Council services was also available for attendees to take away information, with companion animal, tourism, and road safety information available.



Community Organisation Expo

Council participated in the community organisation expo held at the Cootamundra Arts Centre.

A display of Council services, road safety initiatives, library and tourism information along with surveys were on hand for visitors to peruse.



Australia Day

Councils' biggest community event each year, brings visitors and residents together for breakfast in the parks, presentation of Australia Day awards, citizenship ceremonies and addresses from Australia Day Ambassadors. Events held in Cootamundra and Gundagai saw hundreds of residents gather to celebrate and acknowledge community members who were awarded certificates for Citizen of the Year, Young Citizen of the Year & Sportsman/Sportswoman Achievement awards.



Rock Climbing Wall

The Stronger Country Communities Fund (SCCF), Round Three, has delivered a project to Cootamundra that will see tourism and economic benefits.



The two-year project, that endured distance, pandemic restrictions, and supply chain shortages. The long-awaited Rock-Climbing Wall at the Cootamundra Sports Stadium was officially opened by Cootamundra-Gundagai Regional Council (CGRC) Mayor Charlie Sheahan and Deputy Mayor Leigh Bowden.

The \$250,000 SCCF project is the only climbing facility of its kind in the region and was launched to the public on Saturday 11 February 2023 with a free community open day.

General manager of Leisure and Recreation Group, Angus Westaway said the Rock-Climbing Wall will add another dimension to the swimming pool and sports stadium facilities.

Meeting Room At Gundagai Library

Council commenced the construction of a new meeting room at the Gundagai Library. The new meeting room will house a smart board and storage, with access to the library and the outdoor area.

Funding for this project came from the Stronger Country Communities Fund Round Two. The room will be available for meetings, workshops and other library activities.

Footpath Replacement

Council's footpath replacement program continued throughout the year with new footpaths installed in Cootamundra in Sutton Street, from Muttama Creek to McKay Street, Hovell St, from Railway Street entrance to

Wallendoon Street and Bourke Street, from Cooper to Thompson Street. In Gundagai at new footpaths have been installed on both sides of West Street, between Williams St and O'Hagan St, Bourke Street, between Homer St and Byron St and a new pathway in Sheridan Lane.



Cooper Lane Rehabilitation Works

The rehabilitation works on Cooper Lane Cootamundra were completed during the 2022-2023 year.

The work included new drainage, underground service locations and complete reseal of the pavements.

The laneway is now a ONE-WAY thoroughfare, with entry from Wallendoon Street and exit point



at

ROAD SAFETY INITIATIVES

Road Safety Initiatives played a big role during 2022/2023 with Road Safety Officer Kylie Grybaitis initiating the annual schemes along with a number of new programs designed to keep road users safe.

Road conditions continued to be problematic with flooding and damage. Council urged residents to drive to the conditions. Due to the large amount of wet weather and increased usage, some major roads had significant levels of deterioration.

BE BUS AWARE

Council promotes the Be Bus Aware message, after each school holiday period. Predominately through Councils social media platform the Be Bus Aware educates motorists, children and non-bus users on behaviour around buses. Be Bus Aware highlights the importance of bus safety for all road users. Buses are large, heavy vehicles and can't stop quickly. Each year, Bus Safety Week helps raise awareness for all road users on how to stay safe on and around buses, helping to reduce injuries and fatalities.

Visiting each school in the region and organising bus zone banners, and providing road safety information for parents, teachers, and students.

RSO CONSULTS BUS OPERATORS

Local Bus operators were invited to attend a meet and greet with Road Safety Officer Kylie Grybaitis, to discuss issues and the Draft School Bus Route and Bus Stop Policy. Operators were informed of funding opportunities with the Country Passenger Transport Infrastructure Grants Scheme (CPTIGS). The annual grants are available from CPTIGS to provided subsidies to support the construction or upgrades to bus stop infrastructure that is generally maintained by councils across the state.

The meetings were attended by local operators, who raised concerns about the safety, particularly around schools and irresponsible parents/carers, who were parking illegally and dangerously whilst



dropping off or picking up students. One operator stated it was just a matter of time, before a serious if not fatal incident occurred. Other issues raised in the meetings included road maintenance at informal bus stops, overhanging branches on trees, safe turning zones and negotiating narrow streets.

The overwhelming issue was that of safety, and the often-unreasonable acts being carried out by parents/carers in relation to road safety in general. Ms Grybaitis took on board all the issues operators raised and was pleased that the lines of communication had been opened and these issues have come out in the open.



Educating Our Teams

Operational staff in Cootamundra and Gundagai took part in training with the RSO to identify blind spots when driving a truck.

The sessions saw life size cut-outs of people placed in strategic positions around a Council truck.

Team members were given the opportunity to sit in the vehicle and tell each other what they could see what they couldn't.

The message: Trucks have four blind spots!

- Immediately in front of the truck
- Beside the driver's door
- Directly behind the truck
- On the passenger's side, from the door extending out across three lanes across the length of the truck.



Taking The Message To The Public

Road Safety Messages were also presented to the public throughout the year with display's, giveaways and information relating to a host of road safety initiatives.

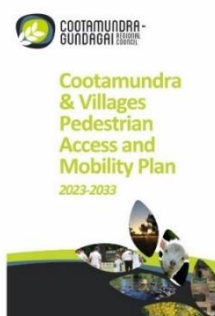


Pedestrian Access Mobility Plan

Pedestrian Access and Mobility Plans or PAMPS for short, have been devised for Cootamundra and Villages and Gundagai and Villages. The documents align with Council's key principles and objectives identified in the Towards 2050 Community Strategic Plan, and the previous Cootamundra and Gundagai Shire PAMP plans.

Properly implemented PAMPs can provide wide transportation, environmental and social benefits to the community, such as:

- More appropriate pedestrian facilities, especially in busy areas
- Improved access for mobility-impaired groups in the community, including older persons.
- Safe and convenient crossing opportunities on major roads
- Reduced injuries to pedestrians.
- Links with other transport services to achieve an integrated land use and transport facilities network.
- Integration with planning instruments (e.g., Council's planning documents, including Section 94 and Section 79 (c) under the EP&A Act, provisions within Local Environment Plans (LEPs) and Development Control Plans (DCPs)).
- Links with existing vulnerable road user plans such as bike plans, maintenance programs and accessible public transport.
- Meeting the special event needs of pedestrians.
- Pedestrian facilities which are consistent and appropriate throughout NSW.



Free Child Restraint Safety Checks and Information

Conducted throughout the year, the RSO checked child restraints and offered information on correct fitting.



Plan B – Christmas Promotion

The Plan B Win Swag promotion at Christmas promotes a message to party goers to have a plan to get home if they have consumed too much alcohol. We have 12 proud owners of double swags and will have another 12 swags for this year.



Road Safety Initiatives

Council promotes and encourages motorists to think road safety with initiatives that include:

- ❖ Plan B – Snake Gully Cup
- ❖ Driver Reviver
- ❖ Double Demerit Points
- ❖ Motorcycles Awareness
- ❖ Heavy Vehicle Awareness
- ❖ Harvest Traffic Awareness
- ❖ Level Crossing Awareness
- ❖ Rural Road Safety Month
- ❖ SARAH Group
- ❖ Animals on the Road
- ❖ Fatal Five
 - Speeding
 - Seat belts
 - Drink/Drug Driving
 - Fatigue
 - Distraction

COUNCIL CONTACT DETAILS

For a copy of this report or information concerning documents referred to herein please contact

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

Open: 9am – 5pm Monday to Friday

Postal Address: PO Box 420 Cootamundra NSW 2590

Email: mail@cgrc.nsw.gov.au

Website: www.cgrc.nsw.gov.au

Cootamundra Office

Address: 81 Wallendoon Street, Cootamundra, NSW 2590

Phone: 1300 459 689



Gundagai Office

Address: 255 Sheridan Street, Gundagai NSW 2722

Phone: 1300 459 689



Annexure A

Cootamundra-Gundagai Regional Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023



Cootamundra-Gundagai Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Cootamundra-Gundagai Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	70
On the Financial Statements (Sect 417 [3])	71

Overview

Cootamundra-Gundagai Regional Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

81 Wallendoon St
Cootamundra NSW 2590

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.cgrc.nsw.gov.au.

Cootamundra-Gundagai Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 24 October 2023.



Charlie Sheahan

Mayor

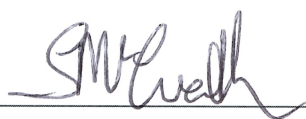
24 October 2023



Gil Kelly

Deputy Mayor

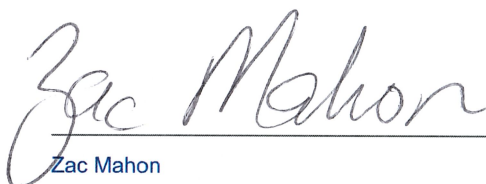
24 October 2023



Steve McGrath

Interim General Manager

24 October 2023



Zac Mahon

Responsible Accounting Officer

24 October 2023

Cootamundra-Gundagai Regional Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
	Income from continuing operations			
18,190	Rates and annual charges	B2-1	18,443	16,687
7,895	User charges and fees	B2-2	12,356	9,528
1,604	Other revenues	B2-3	919	804
8,519	Grants and contributions provided for operating purposes	B2-4	15,805	11,230
5,015	Grants and contributions provided for capital purposes	B2-4	7,357	8,773
140	Interest and investment income	B2-5	861	152
—	Other income	B2-6	208	88
41,363	Total income from continuing operations		55,949	47,262
	Expenses from continuing operations			
13,124	Employee benefits and on-costs	B3-1	14,124	12,223
13,024	Materials and services	B3-2	24,189	15,542
183	Borrowing costs	B3-3	317	262
10,536	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,149	11,194
1,488	Other expenses	B3-5	1,470	1,186
—	Net loss from the disposal of assets	B4-1	122	3,059
38,355	Total expenses from continuing operations		52,371	43,466
3,008	Operating result from continuing operations		3,578	3,796
3,008	Net operating result for the year attributable to Council		3,578	3,796
(2,007)	Net operating result for the year before grants and contributions provided for capital purposes		(3,779)	(4,977)

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

Cootamundra-Gundagai Regional Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		3,578	3,796
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	31,859	73,448
Total items which will not be reclassified subsequently to the operating result		31,859	73,448
Total other comprehensive income for the year		31,859	73,448
Total comprehensive income for the year attributable to Council		35,437	77,244

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

Cootamundra-Gundagai Regional Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	1,064	8,225
Investments	C1-2	28,006	14,048
Receivables	C1-4	6,521	5,488
Inventories	C1-5	477	446
Contract assets and contract cost assets	C1-6	2,709	5,559
Total current assets		38,777	33,766
Non-current assets			
Receivables	C1-4	25	58
Inventories	C1-5	824	824
Infrastructure, property, plant and equipment (IPPE)	C1-7	686,981	657,499
Intangible assets	C1-8	48	87
Total non-current assets		687,878	658,468
Total assets		726,655	692,234
LIABILITIES			
Current liabilities			
Payables	C3-1	1,814	3,830
Contract liabilities	C3-2	6,666	4,969
Borrowings	C3-3	1,167	1,315
Employee benefit provisions	C3-4	3,457	3,486
Total current liabilities		13,104	13,600
Non-current liabilities			
Borrowings	C3-3	5,828	6,995
Employee benefit provisions	C3-4	340	341
Provisions	C3-5	4,907	4,259
Total non-current liabilities		11,075	11,595
Total liabilities		24,179	25,195
Net assets		702,476	667,039
EQUITY			
Accumulated surplus		415,967	412,389
IPPE revaluation reserve		286,509	254,650
Council equity interest		702,476	667,039
Total equity		702,476	667,039

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

Cootamundra-Gundagai Regional 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		412,389	254,650	667,039	408,593	181,202	589,795
Opening balance		412,389	254,650	667,039	408,593	181,202	589,795
Net operating result for the year		3,578	–	3,578	3,796	–	3,796
Net operating result for the period		3,578	–	3,578	3,796	–	3,796
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	31,859	31,859	–	73,448	73,448
Other comprehensive income		–	31,859	31,859	–	73,448	73,448
Total comprehensive income		3,578	31,859	35,437	3,796	73,448	77,244
Closing balance at 30 June		415,967	286,509	702,476	412,389	254,650	667,039

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

Cootamundra-Gundagai Regional Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
Receipts:				
18,190	Rates and annual charges		18,269	16,588
7,895	User charges and fees		10,806	7,356
140	Interest received		697	117
13,534	Grants and contributions		27,564	25,666
1,604	Other income		1,563	528
Payments:				
(13,124)	Payments to employees		(13,922)	(13,175)
(13,024)	Payments for materials and services		(25,956)	(14,642)
(183)	Borrowing costs		(184)	(222)
(1,488)	Other expenses		(903)	(2,146)
13,544	Net cash flows from operating activities	G1-1	17,934	20,070
Cash flows from investing activities				
Receipts:				
–	Redemption of term deposits		47,048	14,034
–	Sale of real estate assets		–	453
–	Proceeds from sale of IPPE		109	1,728
–	Deferred debtors receipts		33	73
Payments:				
2,000	Acquisition of term deposits		(61,006)	(20,070)
(16,420)	Payments for IPPE		(9,963)	(16,998)
–	Purchase of real estate assets		–	(55)
–	Purchase of intangible assets		(1)	1
(14,420)	Net cash flows from/(used in) investing activities		(23,780)	(20,834)
Cash flows from financing activities				
Payments:				
(1,315)	Repayment of borrowings		(1,315)	(1,275)
(1,315)	Net cash flows from/(used in) financing activities		(1,315)	(1,275)
(2,191)	Net change in cash and cash equivalents		(7,161)	(2,039)
–	Cash and cash equivalents at beginning of year		8,225	10,264
(2,191)	Cash and cash equivalents at end of year	C1-1	1,064	8,225
16,420	plus: Investments on hand at end of year	C1-2	28,006	14,048
14,229	Total cash, cash equivalents and investments		29,070	22,273

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

Cootamundra-Gundagai Regional Council

Contents for the notes to the Financial Statements for the year ended 30 June 2023

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	13
B1 Functions or activities	13
B1-1 Functions or activities – income, expenses and assets	13
B1-2 Components of functions or activities	14
B2 Sources of income	15
B2-1 Rates and annual charges	15
B2-2 User charges and fees	16
B2-3 Other revenues	17
B2-4 Grants and contributions	18
B2-5 Interest and investment income	22
B2-6 Other income	22
B3 Costs of providing services	23
B3-1 Employee benefits and on-costs	23
B3-2 Materials and services	24
B3-3 Borrowing costs	24
B3-4 Depreciation, amortisation and impairment of non-financial assets	25
B3-5 Other expenses	26
B4 Gains or losses	27
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	27
B5 Performance against budget	28
B5-1 Material budget variations	28
C Financial position	30
C1 Assets we manage	30
C1-1 Cash and cash equivalents	30
C1-2 Financial investments	31
C1-3 Restricted and allocated cash, cash equivalents and investments	32
C1-4 Receivables	33
C1-5 Inventories	34
C1-6 Contract assets and Contract cost assets	34
C1-7 Infrastructure, property, plant and equipment	36
C1-8 Intangible assets	40
C2 Leasing activities	41
C2-1 Council as a lessor	41
C3 Liabilities of Council	42
C3-1 Payables	42
C3-2 Contract Liabilities	43
C3-3 Borrowings	44
C3-4 Employee benefit provisions	46
C3-5 Provisions	47

Cootamundra-Gundagai Regional Council

Contents for the notes to the Financial Statements for the year ended 30 June 2023

C4 Reserves	48
C4-1 Nature and purpose of reserves	48
D Council structure	49
D1 Results by fund	49
D1-1 Income Statement by fund	50
D1-2 Statement of Financial Position by fund	51
E Risks and accounting uncertainties	52
E1-1 Risks relating to financial instruments held	52
E2-1 Fair value measurement	55
E3-1 Contingencies	58
F People and relationships	60
F1 Related party disclosures	60
F1-1 Key management personnel (KMP)	60
F1-2 Councillor and Mayoral fees and associated expenses	61
F2 Other relationships	62
F2-1 Audit fees	62
G Other matters	63
G1-1 Statement of Cash Flows information	63
G2-1 Events occurring after the reporting date	64
G3 Statement of developer contributions as at 30 June 2023	65
G3-1 Summary of developer contributions	65
G4 Statement of performance measures	66
G4-1 Statement of performance measures – consolidated results	66
G4-2 Statement of performance measures by fund	67
H Additional Council disclosures (unaudited)	69
H1-1 Council information and contact details	69

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24/10/2023. 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 2005* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain 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. fair values of infrastructure, property, plant and equipment – refer Note C1-7
- ii. asset 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.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

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*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of Council.

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

- General purpose operations
- Water service
- Sewerage service

A1-1 Basis of preparation (continued)

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, 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.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

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.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting periods.

Council has not to applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

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 standards which were mandatorily effective from the first time at 30 June 2023.

None of standards had a significant impact on reported position or 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
Functions or activities										
Vibrant & supportive community	4,772	4,746	7,828	7,038	(3,056)	(2,292)	5,068	4,100	2,108	2,050
Prosperous & resilient economy	2,670	1,674	8,466	4,244	(5,796)	(2,570)	604	489	14,804	14,395
Sustainable natural & built environments	27,371	23,329	29,944	26,710	(2,573)	(3,381)	9,896	8,006	642,694	624,928
Good governance	21,136	17,513	6,133	5,474	15,003	12,039	7,594	7,408	42,836	41,652
Other	–	–	–	–	–	–	–	–	24,213	9,209
Total functions and activities	55,949	47,262	52,371	43,466	3,578	3,796	23,162	20,003	726,655	692,234

B1-2 Components of functions or activities

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

Vibrant & supportive community

1. Our community is inclusive and connected
2. Public spaces provide for a diversity of activity and strengthen our social connections
3. Our community members are healthy and safe

Prosperous & resilient economy

1. The local economy is strong and diverse
2. Strategic land-use planning is co-ordinated and needs based
3. Tourism opportunities are actively promoted
4. Our local workforce is skilled and workplace ready

Sustainable natural & built environments

1. The natural environment is valued and protected
2. Our built environments support and enhance liveability

Good governance

1. Decision making is based on collaborative, transparent and accountable leadership
2. Active participation and engagement in local decision making
3. Cootamundra-Gundagai Regional Council is a premier local government council

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	4,404	3,785
Farmland	5,166	4,455
Business	1,122	968
Less: pensioner rebates	(213)	(202)
Rates levied to ratepayers	10,479	9,006
Pensioner rate subsidies received	117	112
Total ordinary rates	10,596	9,118
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	2,147	2,087
Stormwater management services charge	127	127
Water supply services	2,206	2,122
Sewerage services	2,742	2,629
Waste management services (non-domestic)	683	665
Environmental	78	76
Less: pensioner rebates	(300)	(306)
Annual charges levied	7,683	7,400
Pensioner annual charges subsidies received:		
– Water	52	52
– Sewerage	50	50
– Domestic waste management	62	67
Total annual charges	7,847	7,569
Total rates and annual charges	18,443	16,687

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	2023	2022
User charges		
Water supply services	2,750	2,573
Sewerage services	459	487
Waste management services (non-domestic)	7	2
Other	17	17
Total user charges	3,233	3,079
Fees		
Private works – s67	209	181
Planning and building - regulatory	243	362
Regulatory/ statutory fees	13	16
S10.7 certificates (EP&A Act)	32	35
S603 certificates	21	31
Transport for NSW works (state roads not controlled by Council)	7,415	4,515
Caravan park	60	58
Cemeteries	370	307
Aerodrome	29	19
Leaseback fees – Council vehicles	72	50
Library and art gallery	13	22
Saleyards	107	132
Swimming centres	2	2
Tourism	3	7
Waste disposal tipping fees	398	574
Water connection fees	19	51
Sewer connection fees	17	36
Sports stadium	44	12
Other	56	39
Total fees	9,123	6,449
Total user charges and fees	12,356	9,528
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	3,233	–
User charges and fees recognised at a point in time	9,123	9,528
Total user charges and fees	12,356	9,528

Accounting policy

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

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

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

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

B2-3 Other revenues

\$ '000	2023	2022
Fines	20	24
Legal fees recovery	22	24
Commissions and agency fees	30	28
Diesel rebate	79	101
RFS reimbursement	332	194
Sales – miscellaneous	93	73
Sales of Landfill metal scrap	24	81
Workers comp incentive payments	58	157
Insurance rebates	200	83
Other	61	39
Total other revenue	919	804

Timing of revenue recognition for other revenue

Other revenue recognised over time	–	–
Other revenue recognised at a point in time	919	804
Total other revenue	919	804

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
General purpose grants and non-developer contributions (untied)				
Financial Assistance Grant ¹				
Relating to current year	1,679	2,920	–	–
Prepayment received in advance for subsequent year	6,596	4,488	–	–
Amount recognised as income during current year	8,275	7,408	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Sewerage services	–	–	–	875
Community care	–	8	891	491
Environmental programs	42	130	–	573
Recreation and culture	655	111	1,723	–
Storm/flood damage	1,403	552	–	–
Other roads and bridges	352	384	2,013	4,763
Roads to recovery	718	1,011	1,240	–
Stronger Country Communities Council projects	–	–	5	–
Transport for NSW contributions (regional roads, block grant)	4,297	918	614	223
Transport (other roads and bridges funding)	–	–	205	–
NSW Rural fire services	63	273	–	–
Other grants	–	239	1	72
OLG grants	–	196	342	1,244
Total special purpose grants and non-developer contributions (tied)	7,530	3,822	7,034	8,241
Total grants and non-developer contributions	15,805	11,230	7,034	8,241
Comprising:				
– Commonwealth funding	8,992	8,507	1,240	1,669
– State funding	6,810	2,100	5,583	6,545
– Other funding	3	623	211	27
	15,805	11,230	7,034	8,241

(1) \$6.596m of the 2023-2024 Financial Assistance Grant from Commonwealth Government was received by Council in June 2023 and hence is reported as 2022-2023 income although it relates to 2023-2024 financial year.

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions:	G3				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash Contributions		–	–	317	532
S 64 – sewerage service contributions		–	–	6	–
Total developer contributions		–	–	323	532
Total grants and contributions		15,805	11,230	7,357	8,773
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		6,929	–	2,478	–
Grants and contributions recognised at a point in time		8,876	11,230	4,879	8,773
Total grants and contributions		15,805	11,230	7,357	8,773

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
Unspent funds at 1 July	844	1,250	6,435	3,366
Add: Funds received and not recognised as revenue in the current year	2,837	204	1,516	6,108
Less: Funds received in prior year but revenue recognised and funds spent in current year	(378)	(610)	(4,588)	(3,039)
Unspent funds at 30 June ¹	3,303	844	3,363	6,435

(1) Unexpended grants relate mainly to Stronger Communities Fund, Fixing Local Roads Grants, Local Roads and Community Infrastructure Grants and NSW Department of Planning Grants income. These amounts are expected to be spent during the next financial year.

B2-4 Grants and contributions (continued)

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 passing milestones or meeting outputs. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

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

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

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
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	86	72
– Cash and investments	775	80
Total interest and investment income (losses)	861	152

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
Rental income			
Commercial rental		158	57
Residential rental		24	10
Agistment		26	21
Total rental income	C2-1	208	88
Total other income		208	88

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	11,801	11,387
Employee leave entitlements	1,075	98
Superannuation	1,192	1,108
Workers' compensation insurance	582	707
FBT	100	82
Training costs	126	106
Other	86	23
Less: capitalised costs	(838)	(1,288)
Total employee costs expensed	14,124	12,223

Accounting policy

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

All employees of 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		16,140	10,996
Contractor costs		13,645	17,819
Audit Fees	F2-1	147	95
Councillor and Mayoral fees and associated expenses	F1-2	192	185
Advertising		32	51
Bank charges		52	49
Computer software charges		342	317
Election expenses		–	125
Electricity and heating		385	435
Insurance		1,027	857
Postage		70	69
Printing and stationery		99	138
Street lighting		153	195
Subscriptions and publications		156	118
Telephone and communications		85	102
Tourism expenses		77	68
Valuation fees		55	52
Legal expenses		91	112
Other		1	45
Less: capitalised costs		(8,560)	(16,286)
Total materials and services		24,189	15,542

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
Interest on loans		173	215
Discount adjustments relating to movements in Remediation liabilities	C3-5	144	47
Total borrowing costs expensed		317	262

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
Depreciation and amortisation			
Infrastructure, property, plant and equipment	C1-7	12,109	11,152
Intangible assets	C1-8	40	42
Total depreciation and amortisation costs		12,149	11,194
Total depreciation, amortisation and impairment for non-financial assets		12,149	11,194

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	2023	2022
Donations, contributions and assistance to other organisations (Section 356)	238	46
Contributions/levies to other levels of government	40	38
– Emergency services levy (includes FRNSW, SES, and RFS levies)	697	525
– Waste levy	290	295
– REROC Contributions	49	51
Other contributions/levies	40	29
Contribution regional library service	116	202
Total other expenses	1,470	1,186

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
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(169)	(42)
Gain (or loss) on disposal		(169)	(42)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal		109	1,728
Less: carrying amount of assets sold		–	(277)
Gain (or loss) on disposal		109	1,451
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(62)	(4,609)
Gain (or loss) on disposal		(62)	(4,609)
Gain (or loss) on disposal of real estate assets held for sale			
Proceeds from disposal – real estate assets		–	453
Less: carrying amount of real estate assets sold/written off		–	(312)
Gain (or loss) on disposal		–	141
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		47,048	14,034
Less: carrying amount of term deposits sold/redeemed/matured		(47,048)	(14,034)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(122)	(3,059)

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 28 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 -----	
Revenues				
Rates and annual charges	18,190	18,443	253	1% F
User charges and fees	7,895	12,356	4,461	57% F
Additional RMCC Ordered and Routine work completed due to heavy rain and flooding damage to State Roads				
Other revenues	1,604	919	(685)	(43)% U
User Charges and Rental Income Allocated to this line incorrectly in Original Budget, Actual Result increased in comparison to last year due to extra emergency services funding.				
Operating grants and contributions	8,519	15,805	7,286	86% F
Grants were received during the year that were not budgeted for.				
Capital grants and contributions	5,015	7,357	2,342	47% F
Council completed more capital grant projects that originally budgeted for				
Interest and investment revenue	140	861	721	515% F
Interest rate increases led to a greater return on investment for the councils cash portfolio				
Other income	–	208	208	∞ F
In the Original Budget, Rental income budgeted against Other Revenues instead of Other Income				
Expenses				
Employee benefits and on-costs	13,124	14,124	(1,000)	(8)% U
Materials and services	13,024	24,189	(11,165)	(86)% U
Material and services cost rose to expend operational grant funding received in 2023				
Borrowing costs	183	317	(134)	(73)% U
Borrowing costs related to asset remediation were underbudgeted in the initial adoption of the budget				
Depreciation, amortisation and impairment of non-financial assets	10,536	12,149	(1,613)	(15)% U
Depreciation costs were underbudgeted in the initial adoption of the budget due to indexation and asset remediation processing after the budget was adopted				
Other expenses	1,488	1,470	18	1% F
Net losses from disposal of assets	–	122	(122)	∞ U

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	13,544	17,934	4,390	32% F
Unforeseen events such as natural disaster and other grant opportunities led to Council receiving more grant funding than expected during the financial year.				
Cash flows from investing activities	(14,420)	(23,780)	(9,360)	65% U
Unbudgeted grant funds and the advanced payment of the financial assistance grant led to Council receiving more money than expected during the financial year. This money has been invested.				
Cash flows from financing activities	(1,315)	(1,315)	–	0% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash at bank and on hand	667	4,817
Deposits at call	397	3,408
Total cash and cash equivalents	1,064	8,225

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	1,064	8,225
Balance as per the Statement of Cash Flows	1,064	8,225

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
Debt securities at amortised cost				
Term deposits	28,006	–	14,048	–
Total	28,006	–	14,048	–
Total financial investments	28,006	–	14,048	–
Total cash assets, cash equivalents and investments	29,070	–	22,273	–

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 at amortised cost.

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 and cash and cash equivalents and investments 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 the Income Statement.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	29,070	22,273
Less: Externally restricted cash, cash equivalents and investments	(21,638)	(21,679)
Cash, cash equivalents and investments not subject to external restrictions	7,432	594
External restrictions		
Specific purpose unexpended grants – general fund	6,666	7,279
Developer contributions – general	1,038	765
Water fund	7,462	7,100
Sewer fund	5,403	5,318
Stormwater management	262	179
Domestic waste management	807	1,038
Total external restrictions	21,638	21,679

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		
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	3,027	2,244
Employees leave entitlement	1,775	1,858
Aerodrome bitumen resurfacing	166	166
Bradman's birthplace	94	95
Cootamundra caravan park	172	150
Development	1,183	2,360
Heritage centre	27	24
Quarries and pit restoration	570	557
Southern Phone Proceeds	586	603
Cemetery	103	45
Waste Management	500	2,746
Saleyards	–	18
Total internal allocations	8,203	10,866

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

\$ '000	2023	2022
(c) Unrestricted and unallocated ¹		
Unrestricted and unallocated cash, cash equivalents and investments	(771)	(10,272)

(1) Council has improved unrestricted cash position since 30 June 2022 by acquitting grants and reallocating funds from internal reserves. Council continuing to implement processes that will ensure unrestricted cash is positive in the future.

C1-4 Receivables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	495	–	885	–
Interest and extra charges	157	–	136	–
User charges and fees	5,074	–	3,605	–
Private works	108	–	27	–
Interest on investments	189	–	46	–
Other income accruals	–	–	34	–
Deferred debtors	21	25	21	58
Government grants and subsidies	145	–	–	–
Net GST receivable	337	–	723	–
Other debtors	3	–	19	–
Total	6,529	25	5,496	58
Less: provision for impairment				
User charges and fees	(8)	–	(8)	–
Total provision for impairment – receivables	(8)	–	(8)	–
Total net receivables	6,521	25	5,488	58

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, 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 at 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.

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.

Where 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
At cost:				
Real estate	–	824	–	824
Stores, materials and trading stock	477	–	446	–
Total inventories	477	824	446	824

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Residential		–	824	–	824
Total real estate for resale		–	824	–	824
Movements:					
Real estate assets at beginning of the year		–	824	–	1,081
– Transfer out		–	–	312	(257)
– WDV of sales (expense)	B4-1	–	–	(312)	–
Total real estate held for sale		–	824	–	824

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

Contract assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Work relating to grants	2,709	–	5,559	–
Total contract assets	2,709	–	5,559	–

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

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

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.

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 ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital WIP	5,448	–	5,448	6,521	451	–	–	(1,035)	–	11,385	–	11,385
Plant, equipment, furniture and fittings	21,023	(11,142)	9,881	5	698	(1)	(1,609)	–	–	21,481	(12,508)	8,973
Land	14,736	–	14,736	–	–	(168)	–	–	4,932	19,788	–	19,788
Land improvements	693	(263)	430	–	–	–	(11)	–	–	10	(1)	9
Infrastructure:												
Buildings and other structures	63,847	(34,592)	29,255	108	66	(1)	(1,970)	83	5,171	69,392	(36,557)	32,835
- Roads, bridges and footpaths	429,873	(162,652)	267,221	1,401	90	(61)	(5,652)	501	15,513	447,317	(168,304)	279,013
- Other road assets (incl bulk earthworks)	227,503	–	227,503	–	–	–	(64)	–	–	227,503	(64)	227,439
– Stormwater drainage	27,730	(9,996)	17,734	–	–	–	(340)	–	1,028	28,758	(10,336)	18,422
– Water supply network	40,418	(20,526)	19,892	–	–	–	(568)	–	1,537	41,955	(21,094)	20,861
– Sewerage network	73,483	(25,376)	48,107	–	–	–	(1,050)	–	3,678	77,161	(26,426)	50,735
– Open space/recreational assets	26,572	(12,368)	14,204	77	41	–	(266)	451	–	27,141	(12,634)	14,507
Other assets:												
- Other Assets	40	(23)	17	–	–	–	(12)	–	–	40	(35)	5
– Tip assets	4,233	(1,162)	3,071	505	–	–	(567)	–	–	4,738	(1,729)	3,009
Total infrastructure, property, plant and equipment	935,599	(278,100)	657,499	8,617	1,346	(231)	(12,109)	–	31,859	976,669	(289,688)	686,981

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital WIP	19,861	—	19,861	—	—	—	—	(14,413)	—	—	—	5,448	—	5,448
Plant, equipment, furniture and fittings	20,740	(11,440)	9,300	—	2,359	(280)	(1,495)	(3)	—	—	—	21,023	(11,142)	9,881
Land	11,709	—	11,709	—	—	—	—	—	—	—	3,027	14,736	—	14,736
Land improvements	693	(252)	441	—	(6)	—	(11)	6	—	—	—	693	(263)	430
Infrastructure:														
– Buildings	56,276	(29,114)	27,162	247	—	(3)	(1,413)	241	—	—	3,021	63,847	(34,592)	29,255
– Roads, bridges and footpaths	383,081	(143,823)	239,258	8,692	—	(1,189)	(5,646)	616	—	—	25,490	429,873	(162,652)	267,221
– Other road assets incl bulk earthworks	202,991	—	202,991	83	—	—	—	—	—	—	24,429	227,503	—	227,503
– Stormwater drainage	18,625	(6,682)	11,943	—	618	—	(188)	(7)	—	—	5,368	27,730	(9,996)	17,734
– Water supply network	36,767	(16,010)	20,757	490	—	(234)	(472)	193	—	(842)	—	40,418	(20,526)	19,892
– Sewerage network	52,056	(28,239)	23,817	4,296	—	(3,182)	(414)	13,530	—	—	10,060	73,483	(25,376)	48,107
– Open space/recreational assets	20,687	(9,848)	10,839	1,179	—	(40)	(506)	(163)	—	—	2,895	26,572	(12,368)	14,204
Other assets	40	(14)	26	—	—	—	(9)	—	—	—	—	40	(23)	17
– Tip assets	5,193	(164)	5,029	—	—	—	(998)	—	(960)	—	—	4,233	(1,162)	3,071
Total infrastructure, property, plant and equipment	828,719	(245,586)	583,133	14,987	2,971	(4,928)	(11,152)	—	(960)	(842)	74,290	935,599	(278,100)	657,499

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

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

Accounting policy

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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.

Useful lives of IPPE

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:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 20	Playground equipment	5 to 15
Office furniture	5 to 30	Benches, seats etc.	10 to 20
Computer equipment	4 to 10		
Vehicles	5 to 20	Buildings	
Heavy plant/road making equipment	5 to 20	Buildings: masonry	50 to 100
Other plant and equipment	5 to 20	Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Reservoirs	80 to 100	Drains	70 to 200
Treatment Works	30 to 150	Culverts	100
Reticulation pipes: PVC	70 to 80	Flood control structures	100 to 200
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 40	Bulk earthworks	infinite
Sealed roads: structure	75 to 240	Swimming pools	60 to 100
Unsealed roads	20	Other open space/recreational assets	5 to 60
Bridge: concrete	80 to 130	Other land improvement assets	20 to 100
Bridge: other	70 to 100		
Road pavements	100		
Kerb, gutter and footpaths	30 to 60		

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

Revaluation model

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

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

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

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 *Land Under Roads*.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 *Property, Plant and Equipment*.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of 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. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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

Rural Fire Service assets

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

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including buildings, plant and vehicles.

C1-8 Intangible assets

\$ '000	2023	2022
Software		
Opening values at 1 July		
Gross book value	420	420
Accumulated amortisation	(333)	(290)
Net book value – opening balance	87	130
Movements for the year		
Other movements	1	(1)
Amortisation charges	(40)	(42)
Closing values at 30 June		
Gross book value	420	420
Accumulated amortisation	(372)	(333)
Total software – net book value	48	87
Total intangible assets – net book value	48	87

Accounting policy

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 lessor

Operating leases

\$ '000	2023	2022
(i) Assets held as property, plant and equipment		
Council provides operating leases on Council land and buildings for the purposes of agistment, staff housing, health and community services.		
Lease income (excluding variable lease payments not dependent on an index or rate)	208	88
Total income relating to operating leases for Council assets	208	88

(ii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	186	213
1–2 years	182	186
2–3 years	182	182
3–4 years	171	182
4–5 years	7	171
> 5 years	26	33
Total undiscounted lease payments to be received	754	967

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
Goods and services	1,509	–	3,245	–
Accrued expenses:				
– Borrowings	17	–	28	–
– Salaries and wages	119	–	(113)	–
Other	63	–	–	–
Prepaid rates	106	–	670	–
Total payables	1,814	–	3,830	–

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 Current	2023 Non-current	2022 Current	2022 Non-current
Funds to construct Council controlled assets (i)	(i)	3,363	–	4,262	–
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15 (ii)	(ii)	3,303	–	707	–
Total contract liabilities		6,666	–	4,969	–

Notes

(i) Council has received funding to construct assets including sporting facilities and other recreation 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
Funds to construct Council controlled assets	4,588	2,329
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	378	501
Total revenue recognised that was included in the contract liability balance at the beginning of the period	4,966	2,830

Significant changes in contract liabilities

The value of contract liabilities has remained steady between 2022 and 2023 financial year. The Council is working hard to finalise projects and acquit grants.

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 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured	1,167	5,828	1,315	6,995
Total borrowings	1,167	5,828	1,315	6,995

(a) Changes in liabilities arising from financing activities

\$ '000	2022 Opening Balance	Drawdown/ Repayment of Principal	2023 Closing balance
Loans – secured	8,310	(1,315)	6,995
Total liabilities from financing activities	8,310	(1,315)	6,995

\$ '000	2021 Opening Balance	Drawdown/ Repayment of Principal	2022 Closing balance
Loans – secured	9,585	(1,275)	8,310
Total liabilities from financing activities	9,585	(1,275)	8,310

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Credit cards/purchase cards	39	39
Total financing arrangements	39	39
Drawn facilities		
– Credit cards/purchase cards	18	10
Total drawn financing arrangements	18	10
Undrawn facilities		
– Credit cards/purchase cards	21	29
Total undrawn financing arrangements	21	29

Breaches and defaults

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

Security over loans

Loans secured over future cash flows.

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 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	1,151	–	1,305	–
Long service leave	2,306	340	2,181	341
Total employee benefit provisions	3,457	340	3,486	341

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	3,098	3,836
	3,098	3,836

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 Current	2023 Non-Current	2022 Current	2022 Non-Current
Asset remediation	–	4,907	–	4,259
Asset remediation	–	4,907	–	4,259

Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2023		
At beginning of year	4,259	4,259
Unwinding of discount	144	144
Additional provisions	504	504
Total other provisions at end of year	4,907	4,907
2022		
At beginning of year	5,172	5,172
Unwinding of discount	47	47
Derecognition of Provision	(960)	(960)
Total other provisions at end of year	4,259	4,259

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

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.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

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
Income from continuing operations			
Rates and annual charges	13,590	2,156	2,697
User charges and fees	9,094	2,784	478
Other revenues	910	9	–
Grants and contributions provided for operating purposes	15,755	25	25
Grants and contributions provided for capital purposes	7,088	–	269
Interest and investment income	819	30	12
Other income	208	–	–
Total income from continuing operations	47,464	5,004	3,481
Expenses from continuing operations			
Employee benefits and on-costs	13,139	427	558
Materials and services	19,229	3,374	1,586
Borrowing costs	189	78	50
Depreciation, amortisation and impairment of non-financial assets	10,493	593	1,063
Other expenses	1,468	1	1
Net losses from the disposal of assets	122	–	–
Total expenses from continuing operations	44,640	4,473	3,258
Operating result from continuing operations	2,824	531	223
Net operating result for the year	2,824	531	223
Net operating result attributable to each council fund	2,824	531	223
Net operating result for the year before grants and contributions provided for capital purposes	(4,264)	531	(46)

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	1,064	–	–
Investments	15,141	7,462	5,403
Receivables	5,823	396	302
Inventories	465	12	–
Contract assets and contract cost assets	2,709	–	–
Total current assets	25,202	7,870	5,705
Non-current assets			
Receivables	25	–	–
Inventories	824	–	–
Infrastructure, property, plant and equipment	612,229	21,369	53,383
Intangible assets	48	–	–
Total non-current assets	613,126	21,369	53,383
Total assets	638,328	29,239	59,088
LIABILITIES			
Current liabilities			
Payables	1,813	–	1
Contract liabilities	6,666	–	–
Borrowings	395	384	388
Employee benefit provision	3,457	–	–
Total current liabilities	12,331	384	389
Non-current liabilities			
Borrowings	643	2,517	2,668
Employee benefit provision	340	–	–
Provisions	4,907	–	–
Total non-current liabilities	5,890	2,517	2,668
Total liabilities	18,221	2,901	3,057
Net assets	620,107	26,338	56,031
EQUITY			
Accumulated surplus	349,905	23,492	42,570
Revaluation reserves	270,202	2,846	13,461
Council equity interest	620,107	26,338	56,031
Total equity	620,107	26,338	56,031

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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 Council.

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

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 the finance team under policies approved by the Councillors.

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

The risks associated with the financial instruments held are:

- 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 only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	250	103

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

(b) Credit risk

Council's major receivables comprise rates, annual charges, 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 other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2023				
Gross carrying amount	–	420	75	495
2022				
Gross carrying amount	–	840	45	885

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	0 - 30 days	Overdue debts 31 - 60 days	61 - 90 days	> 91 days	Total
2023						
Gross carrying amount	1,942	65	146	72	146	2,371
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	1.48%	0.09%
ECL provision	–	–	–	–	2	2
2022						
Gross carrying amount	399	155	77	1,367	532	2,530
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	1.48%	0.31%
ECL provision	–	–	–	–	8	8

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(i) 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	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2023							
Payables	0.00%	–	1,964	–	–	1,964	1,814
Borrowings	2.21%	–	1,161	3,794	2,040	6,995	6,995
Total financial liabilities		–	3,125	3,794	2,040	8,959	8,809
2022							
Payables	0.00%	–	4,087	–	–	4,087	4,087
Borrowings	1.77%	–	1,315	4,069	2,926	8,310	8,310
Total financial liabilities		–	5,402	4,069	2,926	12,397	12,397

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

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
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-7								
Plant, equipment, furniture and fittings		30/06/2023	30/06/2022	–	–	8,973	9,881	8,973	9,881
Operational Land		30/06/2023	30/06/2023	19,788	7,634	–	–	19,788	7,634
Other Land		30/06/2023	30/06/2023	–	–	9	7,532	9	7,532
Buildings and other structures		30/06/2023	30/06/2023	–	–	32,835	29,255	32,835	29,255
Roads, bridges and footpaths		30/06/2020	30/06/2020	–	–	279,013	267,221	279,013	267,221
Other road assets incl bulk earthworks		30/06/2020	30/06/2020	–	–	227,439	227,503	227,439	227,503
Stormwater drainage		30/06/2022	30/06/2022	–	–	18,422	17,734	18,422	17,734
Water supply network		30/06/2022	30/06/2022	–	–	20,861	19,892	20,861	19,892
Sewerage network		30/06/2022	30/06/2022	–	–	50,735	48,107	50,735	48,107
Open space/recreational assets		30/06/2023	30/06/2018	–	–	14,507	14,204	14,507	14,204
Other assets		12/05/2016	12/05/2016	–	–	5	17	5	17
Tip restoration asset		30/06/2023	30/06/2022	–	–	3,009	3,071	3,009	3,071
Total infrastructure, property, plant and equipment				19,788	7,634	655,808	644,417	675,596	652,051

Non-recurring fair value measurements

Transfers between level 1 and level 2 fair value hierarchies

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

E2-1 Fair value measurement (continued)

Valuation techniques

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)

Level 2 Inputs

Office equipment & Furniture & fittings

There is a liquid second hand market for these type of assets, but the market is not liquid enough to qualify the assets as valued at level 1. These assets typically have very short useful lives, are held to the end of their economic life and have no residual value. The written down value reflects their value in use rather than their market value and are therefore valued at written down value and disclosed at fair value.

Operational land

There is an active liquid market for most of Council's operational land, however, the subjectivity of pricing has resulted in this land to be classified as level 2. Operational land has been valued as at 30 June 2023 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, proximity to services and comparable sales.

Level 3 Inputs

Plant & equipment

It is considered that there is a liquid second hand market for Council's plant & equipment, however, there is subjectivity of prices in this market dependant on the age and condition of the equipment being sold. Plant & equipment are valued at written down value and disclosed at fair value.

Community land

Community land has been valued as at 30 June 2023 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, and proximity to services.

Land under roads

Council has elected to only recognise land under roads which was acquired after 30 June 2008. There is no market for land that is currently used for road or road reserve purposes. The NSW Valuer General's valuations of neighbouring land was used to calculate the value of land under roads.

Land improvements

There is no active market for sale of land improvements, therefore land improvements are valued at written down value and disclosed at fair value.

Buildings & Other structures

Buildings and other structures were valued as at 30 June 2023 by external valuers, Australis. Non-specialised building are valued using a market based approach where an active market could be identified. Other buildings and structures are valued using depreciated replacement cost taking into account the useful lives and condition of the asset.

Roads, Bridges, Footpaths, Bulk earthworks & Stormwater drainage

Roads assets were valued using a combination of external valuers and internal professional Council staff. The assets were componentised and valued at the depreciated replacement cost method, taking into account unit rates, useful lives and asset condition.

Water supply network & Sewerage network

Council's water and sewer assets were valued by external valuers as at 30 June 2022. The value represents the depreciated replacement cost, taking into account the Crown Lands and Water's (CLAW) reference rates, useful lives, dimension, specification and asset condition. In between full valuations, these assets are indexed annually in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).

E2-1 Fair value measurement (continued)

Heritage collection

These assets include memorabilia and collectibles and are valued at written down value based upon cost and are disclosed at fair value.

There were no changes in valuation techniques from prior years.

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Community Land	Land values obtained by the NSW Valuer General	VG land value, land area, rate per sq metre
Land under Roads	Land values obtained by the NSW Valuer General	Adjoining land values based upon VG value, rate per sq metre
Land improvements	Depreciated replacement cost used to approximate fair value	Purchase price, useful life
Buildings & other structures	Combination of market value and depreciated replacement cost used to approximate fair value	Cost, unit rates, useful life, asset condition
Roads assets	Depreciated replacement cost used to approximate fair value	Unit rates, useful life, asset condition, replacement cost
Water & sewer	Depreciated replacement cost used to approximate fair value	Unit rates, useful life, asset condition, replacement cost
Heritage collection	Depreciated replacement cost used to approximate fair value	Cost, useful life

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

\$ '000	Total IPP&E	
	2023	2022
Opening balance	644,417	556,747
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	29,393	72,339
Other movements		
Transfers from/(to) level 2 FV hierarchy	(7,174)	—
Purchases (GBV)	1,511	26,483
Disposals (WDV)	(230)	—
Depreciation and impairment	(12,109)	(11,152)
Closing balance	655,808	644,417

Highest and best use

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

E3-1 Contingencies

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 per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. It is estimated that there are \$37,768.08 past service contributions remaining.

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

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

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

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

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

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 2023 was \$68,364.70. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is \$43,221.60.

E3-1 Contingencies (continued)

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 0.22%

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

\$ '000	2023	2022
Compensation:		
Short-term benefits	902	501
Post-employment benefits	70	30
Other long-term benefits	18	7
Termination benefits	130	214
Total	1,120	752

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					
2023					
Supply of new motor vehicles and motor vehicle servicing	–	–	At arm's length, normal commercial terms.	–	–
2022					
Supply of new motor vehicles and motor vehicle servicing	75	–	At arm's length, normal commercial terms.	–	–

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	30	25
Councillors' fees	129	98
Councillors' (including Mayor) expenses	33	62
Total	192	185

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
Audit and other assurance services: Auditors of NSW Council - NSW Auditor General:		
Audit of financial statements	147	95
Total fees paid or payable to Auditor-General	147	95
 Total audit fees	 147	 95

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	3,578	3,796
Add / (less) non-cash items:		
Depreciation and amortisation	12,149	11,194
(Gain) / loss on disposal of assets	122	3,059
Unwinding of discount rates on reinstatement provisions	144	47
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(1,033)	(2,677)
(Increase) / decrease of inventories	(31)	175
(Increase) / decrease of contract asset	2,850	5,061
Increase / (decrease) in payables	(1,736)	725
Increase / (decrease) in accrued interest payable	(11)	(7)
Increase / (decrease) in other accrued expenses payable	232	(103)
Increase / (decrease) in other liabilities	(501)	7
Increase / (decrease) in contract liabilities	1,697	602
Increase / (decrease) in employee benefit provision	(30)	(849)
Increase / (decrease) in other provisions	504	(960)
Net cash flows from operating activities	17,934	20,070

G2-1 Events occurring after the reporting date

Council is aware of the following 'non-adjusting events' that merit disclosure:

Cootamundra-Gundagai Regional Council Demerger

The NSW Government will support Cootamundra-Gundagai Regional Council to demerge providing two councils can be established that are sustainable and financially viable.

A pathway to demerge requires the development of a detailed implementation plan, which will be reviewed by the Boundaries Commission. Should this plan be satisfactory and sound the Minister will dissolve Cootamundra-Gundagai Regional Council and proclaim the creation of two new areas. Upon proclamation by the Governor of NSW, a date will be set for the election of two new councils by their communities.

The financial statements for the year ended 30 June 2023 have been prepared on a going concern basis.

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					
S7.12 levies – under a plan	587	317	–	–	–	(50)	–	854	–
Total S7.11 and S7.12 revenue under plans	587	317	–	–	–	(50)	–	854	–
S64 contributions	178	6	–	–	–	–	–	184	–
Total contributions	765	323	–	–	–	(50)	–	1,038	–

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.

S7.12 Levies – under a 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					
CONTRIBUTION PLAN FOR OTHER DEVELOPMENTS									
Community facilities	587	317	—	—	—	(50)	—	854	—
Total	587	317	—	—	—	(50)	—	854	—

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(3,657)	(7.53)%	(4.98)%	(15.31)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	48,592				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	32,787	58.60%	57.68%	49.62%	> 60.00%
Total continuing operating revenue ¹	55,949				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,429	6.40x	6.47x	5.00x	> 1.50x
Current liabilities less specific purpose liabilities	2,567				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,809	5.40x	6.21x	4.55x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,632				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	652	3.33%	5.77%	5.91%	< 10.00%
Rates and annual charges collectable	19,572				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	29,070	8.25	8.50	9.08	> 3.00
Monthly payments from cash flow of operating and financing activities	3,523	months	months	months	months

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

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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	(10.26)%	(8.24)%	10.61%	33.97%	(1.43)%	(32.26)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	51.87%	50.56%	99.50%	100.00%	91.55%	74.81%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	6.40x	6.47x	20.49x	13.19x	14.67x	17.98x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4.35x	5.64x	15.41x	25.25x	21.34x	(9.32)x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	4.43%	7.83%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.25	8.50	∞	∞	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months					months

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

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

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

81 Wallendoon Street
Cootamundra NSW 2590

Contact details

Mailing Address:

PO Box 420
Cootamundra NSW 2590

Telephone: 02 6940 2100

Facsimile: 02 6940 2127

Opening hours:

9am - 5:00pm
Monday to Friday

Internet: www.cgrc.nsw.gov.au

Email: mail@cgrc.nsw.gov.au

Officers

Interim General Manager

Steve McGrath

Responsible Accounting Officer

Zac Mahon

Elected members

Mayor

Charlie Sheahan

Councillors

Gil Kelly (Deputy Mayor)

Abb McAlister

David Graham

Leigh Bowden

Penny Nicholson

Logan Collins

Les Boyd

Trevor Glover

Cootamundra-Gundagai Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports:

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).

Cootamundra-Gundagai Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

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).

Cootamundra-Gundagai Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Cootamundra-Gundagai Regional Council

Special Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
Note – Significant Accounting Policies	8
Auditor's Report on Special Purpose Financial Statements	11

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).

Cootamundra-Gundagai Regional Council

Special Purpose Financial Statements

for the year ended 30 June 2023

Statement by Councillors and Management

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of 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,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 24 October 2023.



Charlie Sheahan

Mayor

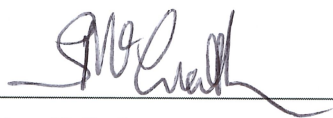
24 October 2023



Gil Kelly

Deputy Mayor

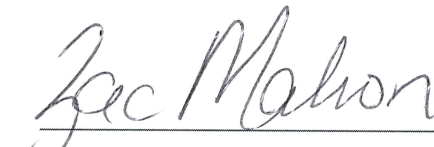
24 October 2023



Steve McGrath

Interim General Manager

24 October 2023



Zac Mahon

Responsible Accounting Officer

24 October 2023

Cootamundra-Gundagai Regional Council

Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	2,156	2,061
User charges	2,757	2,591
Fees	27	67
Interest and investment income	30	27
Grants and contributions provided for operating purposes	25	–
Other income	9	5
Total income from continuing operations	5,004	4,751
Expenses from continuing operations		
Employee benefits and on-costs	427	576
Borrowing costs	78	87
Materials and services	1,704	168
Depreciation, amortisation and impairment	593	496
Water purchase charges	1,670	1,576
Net loss from the disposal of assets	–	234
Other expenses	1	–
Total expenses from continuing operations	4,473	3,137
Surplus (deficit) from continuing operations before capital amounts	531	1,614
Surplus (deficit) from continuing operations after capital amounts	531	1,614
Surplus (deficit) from all operations before tax	531	1,614
Less: corporate taxation equivalent (25%) [based on result before capital]	(133)	(404)
Surplus (deficit) after tax	398	1,210
Plus accumulated surplus	22,961	21,347
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	133	404
Less:		
Closing accumulated surplus	23,492	22,961
Return on capital %	2.8%	8.3%
Subsidy from Council	250	–
Calculation of dividend payable:		
Surplus (deficit) after tax	398	1,210
Surplus for dividend calculation purposes	398	1,210
Potential dividend calculated from surplus	199	605

Cootamundra-Gundagai Regional Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	2,697	2,588
User charges	460	479
Fees	18	45
Interest and investment income	12	13
Grants and contributions provided for operating purposes	25	—
Total income from continuing operations	3,212	3,125
Expenses from continuing operations		
Employee benefits and on-costs	558	463
Borrowing costs	50	56
Materials and services	1,586	—
Depreciation, amortisation and impairment	1,063	430
Net loss from the disposal of assets	—	3,184
Other expenses	1	—
Total expenses from continuing operations	3,258	4,133
Surplus (deficit) from continuing operations before capital amounts	(46)	(1,008)
Grants and contributions provided for capital purposes	269	1,052
Surplus (deficit) from continuing operations after capital amounts	223	44
Surplus (deficit) from all operations before tax	223	44
Surplus (deficit) after tax	223	44
Plus accumulated surplus	42,347	42,303
Plus adjustments for amounts unpaid:		
Less:		
Closing accumulated surplus	42,570	42,347
Return on capital %	0.0%	(1.9)%
Subsidy from Council	2,142	2,790
Calculation of dividend payable:		
Surplus (deficit) after tax	223	44
Less: capital grants and contributions (excluding developer contributions)	(269)	(1,052)
Surplus for dividend calculation purposes	—	—
Potential dividend calculated from surplus	—	—

Cootamundra-Gundagai Regional Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Investments	7,462	7,100
Receivables	396	665
Inventories	12	19
Total current assets	7,870	7,784
Non-current assets		
Infrastructure, property, plant and equipment	21,369	20,398
Total non-current assets	21,369	20,398
Total assets	29,239	28,182
LIABILITIES		
Current liabilities		
Payables	–	10
Income received in advance	–	204
Borrowings	384	376
Total current liabilities	384	590
Non-current liabilities		
Borrowings	2,517	2,901
Total non-current liabilities	2,517	2,901
Total liabilities	2,901	3,491
Net assets	26,338	24,691
EQUITY		
Accumulated surplus	23,492	22,961
Revaluation reserves	2,846	1,730
Total equity	26,338	24,691

Cootamundra-Gundagai Regional Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Contract assets and contract cost assets	–	1,349
Investments	5,403	5,318
Receivables	302	308
Total current assets	5,705	6,975
Non-current assets		
Infrastructure, property, plant and equipment	53,383	50,212
Total non-current assets	53,383	50,212
Total assets	59,088	57,187
LIABILITIES		
Current liabilities		
Payables	1	6
Borrowings	388	382
Total current liabilities	389	388
Non-current liabilities		
Borrowings	2,668	3,056
Total non-current liabilities	2,668	3,056
Total liabilities	3,057	3,444
Net assets	56,031	53,743
EQUITY		
Accumulated surplus	42,570	42,347
Revaluation reserves	13,461	11,396
Total equity	56,031	53,743

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)

a. Water Supplies

The supply of potable water to the residents of Cootamundra and Gundagai townships.

b. Sewerage Treatment

The provision of sewerage facilities and services to the residents of the Cootamundra and Gundagai townships.

Category 2

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

Council has no category 2 business activities.

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 (%)

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

Note – Significant Accounting Policies (continued)

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 and 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 corporate income tax rate, currently 25%.

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

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

The rate applied of 25% is 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

Note – Significant Accounting Policies (continued)

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

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. 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 the relevant 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, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE – Water.

Cootamundra-Gundagai Regional Council

Special Purpose Financial Statements

for the year ended 30 June 2023

Cootamundra-Gundagai Regional Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Cootamundra-Gundagai Regional Council

Special Schedules

for the year ended 30 June 2023

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

Cootamundra-Gundagai Regional Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	9,215	10,697
Plus or minus adjustments ²	b	9	9
Notional general income	c = a + b	9,224	10,706
Permissible income calculation			
Special variation percentage ³	d	16.00%	5.00%
Plus special variation amount	h = d x (c + g)	1,476	535
Sub-total	k = (c + g + h + i + j)	10,700	11,241
Plus (or minus) last year's carry forward total	l	(1)	2
Sub-total	n = (l + m)	(1)	2
Total permissible income	o = k + n	10,699	11,243
Less notional general income yield	p	10,697	11,242
Catch-up or (excess) result	q = o - p	2	1
Carry forward to next year ⁶	t = q + r + s	2	1

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.
- (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

Permissible income for general rates: PLUS PDF inserted here

Council needs to uplift custom PDF here - please uplift via "PLUS PDF" choice in the Home/TOC screen

Cootamundra-Gundagai Regional Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings - non-specialised	621	621	—	90	8,538	2,895	15.0%	27.0%	24.0%	31.0%	3.0%
	Buildings - specialised	461	461	—	260	24,297	49,019	20.0%	10.0%	29.0%	33.0%	8.0%
	Other structures	19	19	—	24	—	11,933	30.0%	18.0%	41.0%	9.0%	2.0%
	Sub-total	1,101	1,101	—	374	32,835	63,847	21.6%	12.3%	31.0%	28.4%	6.7%
Roads	Sealed roads	109	109	—	4,075	202,444	268,671	67.0%	19.0%	14.0%	0.0%	0.0%
	Unsealed roads	632	632	—	1,574	28,765	37,584	88.0%	6.0%	4.0%	2.0%	0.0%
	Bridges	1,851	1,851	—	68	63,718	77,426	34.0%	42.0%	19.0%	3.0%	2.0%
	Footpaths	44	44	—	—	6,639	8,031	42.0%	43.0%	13.0%	1.0%	1.0%
	Kerb & gutter	808	808	—	—	33,008	38,161	27.0%	37.0%	26.0%	10.0%	0.0%
	Other road assets (incl. bulk earth works)	—	—	—	—	171,878	227,503	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	3,444	3,444	—	5,717	506,452	657,376	73.1%	15.7%	9.9%	1.1%	0.2%
Water supply network	Water supply network	9,688	9,688	—	286	20,861	40,418	19.0%	10.0%	25.0%	27.0%	19.0%
	Sub-total	9,688	9,688	—	286	20,861	40,418	19.0%	10.0%	25.0%	27.0%	19.0%
Sewerage network	Sewerage network	7,519	7,519	—	525	50,735	73,483	37.0%	4.0%	41.0%	12.0%	6.0%
	Sub-total	7,519	7,519	—	525	50,735	73,483	37.0%	4.0%	41.0%	12.0%	6.0%
Stormwater drainage	Stormwater drainage	—	—	—	—	18,422	27,730	29.0%	19.0%	52.0%	0.0%	0.0%
	Sub-total	—	—	—	—	18,422	27,730	29.0%	19.0%	52.0%	0.0%	0.0%
Open space / recreational assets	Other	13	13	—	976	8,560	14,524	14.0%	19.0%	47.0%	19.0%	1.0%
	Swimming Pools	—	—	—	39	5,947	12,048	31.0%	30.0%	18.0%	21.0%	0.0%
	Sub-total	13	13	—	1,015	14,507	26,572	21.7%	24.0%	33.9%	19.9%	0.5%
Total – all assets		21,765	21,765	—	7,917	643,812	889,426	61.1%	14.6%	16.7%	5.6%	2.0%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)

Cootamundra-Gundagai Regional Council

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

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

Cootamundra-Gundagai Regional Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	9,790	98.79%	340.36%	154.34%	> 100.00%
Depreciation, amortisation and impairment	9,910				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	21,765	3.32%	3.49%	4.26%	< 2.00%
Net carrying amount of infrastructure assets	655,197				
Asset maintenance ratio					
Actual asset maintenance	7,917	∞	∞	∞	> 100.00%
Required asset maintenance	—				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	21,765	2.45%	2.45%	3.08%	
Gross replacement cost	889,426				

(*) 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.

Cootamundra-Gundagai Regional 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	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	∞	∞	∞	∞	∞	∞	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.78%	0.81%	46.44%	48.70%	14.82%	15.63%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	∞	∞	∞	∞	∞	∞	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.59%	0.59%	23.97%	23.97%	10.23%	10.23%	
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.