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**NARROMINE SHIRE COUNCIL**  
**ORDINARY MEETING BUSINESS PAPER – 13 NOVEMBER 2024**  
**REPORTS TO COUNCIL – GENERAL MANAGER**

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**1. 2023/2024 ANNUAL REPORT**

<b>Author</b>	Director Governance
<b>Responsible Officer</b>	General Manager
<b>Link to Strategic Plans</b>	CSP – 4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies.

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**Executive Summary**

This report is presented to Council to endorse the 2023/2024 Annual Report.

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**Report**

Council must prepare an Annual Report within five months of the end of the financial year. The report must outline Council's achievements in implementing its Delivery Program through the 2023/2024 Operational Plan. Council's Annual Report must also contain Council's audited financial statements.

In an ordinary election year, a copy of the State of our Shire Report must also be appended to the Annual Report.

A copy of the report is to be published on Council's website with the notification of publication provided to the Minister.

There is no set format for the Annual Report and Council can develop the format that best suits them and their communities, provided it is presented and structured in a way that supports wide understanding of the contents and complex information such as financial reporting.

The following statutory information is required to be included in Council's Annual Report (as per the Regulations): -

- Details of overseas visits by Councillors and Council Staff
  - Details of Mayoral and Councillor fees, expenses and facilities
  - Contracts of \$150,000 and above awarded by the Council
  - Amounts incurred in relation to legal proceedings
  - Private works and financial assistance
  - Details of external bodies, companies and partnerships
  - Statement of total General Manager's total remuneration
  - Statement of total remuneration of all Senior Staff
  - Statement of total number of employees on Wednesday 14 February 2024
  - Information on stormwater levies and charges
  - A statement of the activities undertaken by the Council to implement its equal employment opportunity management plan
  - A statement of Council's activities to enforce and comply with the Companion Animals Act
  - Include information about induction training and ongoing professional development for Councillors
  - Information on government information public access and public interest disclosure activity
  - Private swimming pool inspections
  - Information on the implementation of Council's Disability Inclusion Action Plan
  - Contain a copy of Council's audited Financial Reports
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**1. 2023/2024 ANNUAL REPORT (Cont'd)**

**Key Achievements for the Year**

**Major Capital Works Undertaken**

- Completion of Oaks Bridge realignment
- Burraway Street footpath construction
- Numerous flood damage road repairs
- Trangie Truck Wash Upgrade Completed
- Narromine Wetlands Extension Project finalisation – completion of car park, walking path upgrades, and planting of over 300 saplings
- Trangie Sporting Precinct Car Park
- Significant fleet replacement including loader for Narromine Waste Depot and other heavy vehicles
- Turf installation at Cale Oval and extension of disabled access around the perimeter of the grandstand
- Gainsborough Road upgrade
- Tullamore Road Phase 1 upgrade, Farrendale Road upgrade
- Narromine Sporting Complex air conditioning upgrade, roof repairs, and upgrades to the security system
- Road reseals including Willydah Road, Tomingley Road, Burroway Road, Dappo Road and Dandaloo Road
- Kerb and gutter installation – A'Beckett Street, Fourth Avenue
- Water main installation, Harris Street Trangie
- Nymagee Street footpath and parking upgrade
- Painting of Trangie pool
- Narromine Tennis Courts and Clubhouse, Cale Oval
- Trangie Tennis and Netball Courts – New Service
- CCTV extension, Trangie and Narromine
- Animal Shelter Upgrade, Narromine
- Southern Zone Water Booster System

**Successful Grants**

- Restart NSW – RNSW2513 – Narromine Industrial Precinct and Freight Exchange - \$9,000,000
- 2023/2024 Repair and Improvement of Regional Roads Program - \$4,283,699
- Storm and Flood AGRN - \$1,000,000.
- Regional Road Block Grant - \$1,217,000
- Betterment Improvement Program - \$2,828,471
- Community Assets Program (Flood Repair – Community Infrastructure) - \$828,000
- Local Roads & Community Infrastructure Program Phase 4 (Part A) - \$909,690
- Local Roads & Community Infrastructure Program Phase 4 (Part B) - \$524,729
- Restart NSW – RNSW2773 – Bridge and Route Loading Assessments - \$830,000
- Open Streets Program – The Narromine Dolly Parton Festival - \$150,000
- Regional Youth Holiday Break Programs 2023/24 - \$28,000
- Two Dollar for One Dollar Native Fish Stocking Program 2023/24 - \$4,000
- NSW Operational Library Grants - \$80,000

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**1. 2023/2024 ANNUAL REPORT (Cont'd)**

***Delivery Program Targets***

- 98.4% of targets in the 2023/2024 Delivery Program achieved.

***Challenges***

- Inflation costs
- Staff turnover/resourcing
- Supply chain delays
- Contractor availability

***Financial Implications***

The Audited Financial Statements (**Annexure 1**) reflect and report on the financial performance and position of the Council as at 30 June 2024 and were submitted to the Office of Local Government on 31 October 2024. The Independent Auditor's Report, issued by the Auditor General of NSW, reflects a sound financial position as at 30 June 2024. This report forms part of the Financial Statements and can be found on pages 65 - 70 of the statements.

Section 420 of the Local Government Act stipulates that any person may make submissions to Council with respect to the Council's audited financial reports or with respect to the auditor's reports. A submission must be made in writing and lodged with Council within 7 days after the date on which those reports are presented to the public. Copies of all submissions received are referred to the auditor.

***Legal and Regulatory Compliance***

Sections 404, 420, 428 and 428A of the Local Government Act 1993  
Clause 217 of the Local Government (General) Regulation 2021  
Office of Local Government Integrated Planning and Reporting Guidelines  
Local Government Code of Accounting Practice and Financial Reporting Guidelines  
The Australian Accounting Standards and professional pronouncements of the Australian Standards Board

***Risk Management Issues***

Council's Annual Report has been prepared in accordance with the Regulations and Integrated Planning and Reporting guidelines. A copy of the Draft Annual Report has been forwarded to Council's external auditors to review consistency with the financial statements.

***Internal/External Consultation***

Internal consultation with relevant personnel  
External auditors

The Annual Report will be made available online via Council's website and notification of the URL link provided to the Minister of the Office of Local Government.

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**1. 2023/2024 ANNUAL REPORT (Cont'd)**

Attachments

- Annual Report 2023/2024 (**Attachment No. 1**)

**RECOMMENDATION**

That the Annual Report for 2023/2024 financial year including the Audited Financial Statements be endorsed by Council.

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**2. STATE OF OUR SHIRE REPORT**

<b>Author</b>	Director Governance
<b>Responsible Officer</b>	General Manager
<b>Link to Strategic Plans</b>	CSP – 4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies

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**Executive Summary**

This report is provided to Council note the State of Our Shire Report in accordance with legislative requirements.

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**Report**

Integrated Planning and Reporting (IP&R) allows Councils to bring plans and strategies together in a way that supports a clear vision for the future and provides an agreed roadmap for delivering community priorities and aspirations. The IP&R process is undertaken in close consultation with the community.

IP&R is aligned with the NSW local government election cycle. Each newly elected Council considers the information from the previous Council's State of our Shire Report and engages with the community anew as part of the IP&R review process.

The State of our Shire Report (**see Attachment No. 2**) is presented to the newly elected Council for noting. The report covers the term of the previous Council and objectively tracks Council's progress against the high-level strategies and priorities of the Community Strategic Plan (CSP).

The report provides information that sets the scene for the new Council and includes the achievements to date and highlights future work to be undertaken. There are no specific format or structure requirements, however Council must ensure that it is comprehensive enough to allow informed community discussion as this report is a key contributor to the review of the CSP that will be undertaken by the incoming Council.

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## **2. STATE OF OUR SHIRE REPORT (Cont'd)**

### ***Financial Implications***

Operational Plan 2024/2024

### ***Legal and Regulatory Compliance***

Local Government Act 1993 – Section 8A(1)(c)(d); Section 8C

### ***Risk Management Issues***

The report must be easy to read and understand, and clearly report on the key elements of the CSP. It should be utilised as a key informant to the review of the CSP.

### ***Internal/External Consultation***

The State of Our Shire Report is developed as a public document and is to be made readily available online. The State of our Shire Report is to be appended to the Annual Report for the 2023/2024 financial year.

### **Attachments**

- State of our Shire Report (**Attachment No. 2**)

## **RECOMMENDATION**

That the State of our Shire Report for the previous term of Council be noted.

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## **3. REVIEW OF THE COMMUNITY STRATEGIC PLAN**

Author	Director Community & Economic Development
Responsible Officer	General Manager
Link to Strategic Plans	CSP – 4.1.2 - The Council elected members are representative of the community and provide strong and visionary leadership CSP – 4.1.3 - Provide opportunities for community members to participate in Council's decision-making process CSP – 4.3.2 - Ensure sufficient resources to meet current and future needs of the community

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### **Executive Summary**

This report is presented to Council to outline the steps to be taken to review and subsequently endorse Council's Community Strategic Plan 2025-2035. The endorsement of the Community Strategic Plan is required by legislation prior to June 2025.

### **3. REVIEW OF THE COMMUNITY STRATEGIC PLAN (Cont'd)**

#### **Report**

The Community Strategic Plan is the highest-level strategic planning undertaken by Council. It is the primary driver for all planning undertaken by the Council and other stakeholders. Council uses the Community Strategic Plan in the following ways:

- Guide Council in priority setting and provide the foundation for informed strategic decision making, taking into account the disability inclusion principles;
- Be a key tool for the ongoing integration of local planning initiatives;
- Help guide and inform the decision making of other agencies and organisations, including community, State and Federal Governments;
- Provide the rationale to attract external grant funding and other resources;
- Inform potential investors, including new residents and developers, of our communities key priorities, and the ways in which we want the Narromine Shire to grow and develop;
- Engage our local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision, values and key strategic directions.



The Narromine Shire Community Strategic Plan was reviewed and endorsed in 2022.

#### **Framework**

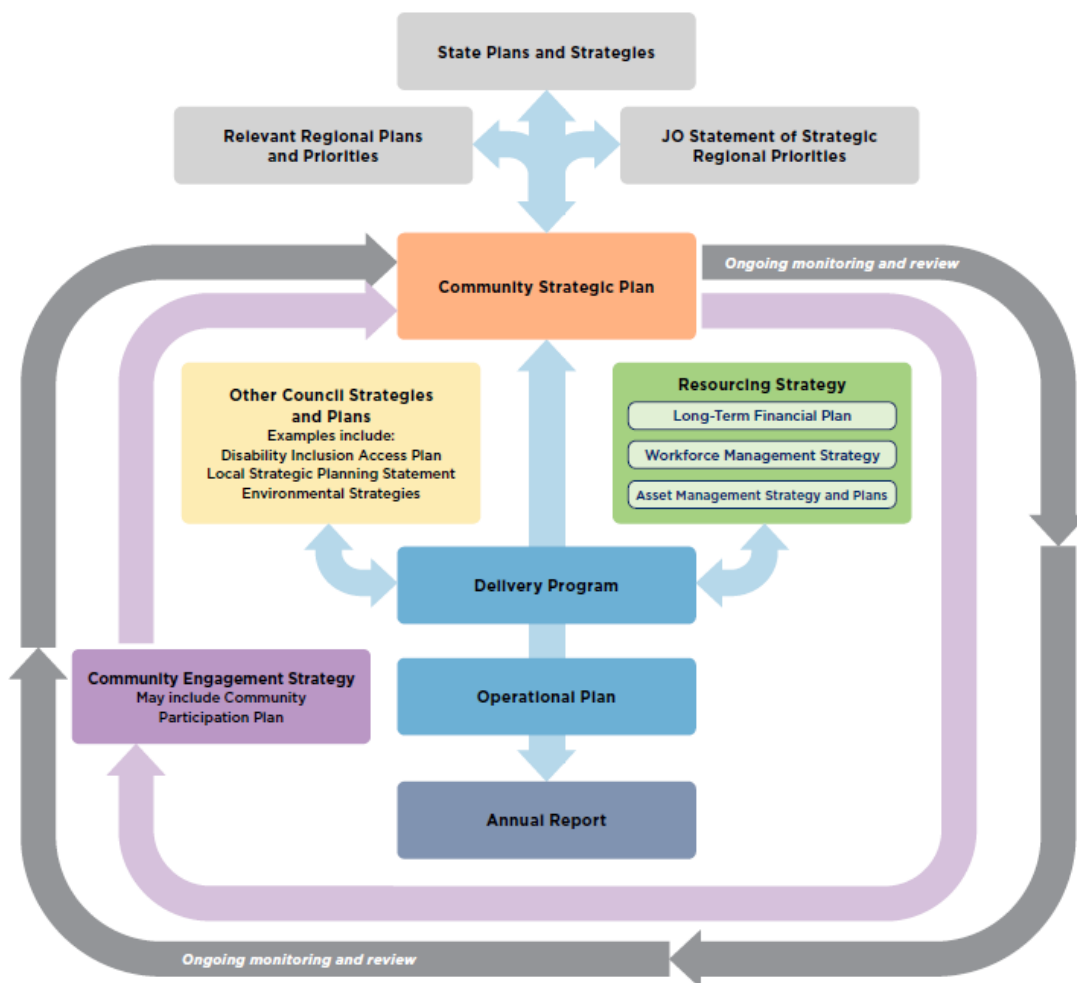
The Local Government Act 1993 Section 402 provides that:

- (1) Each local government area must have a community strategic plan that has been developed and endorsed by the council. A community strategic plan is a plan that identifies the main priorities and aspirations for the future of the local government area covering a period of at least 10 years from when the plan is endorsed.
- (2) A community strategic plan is to establish strategic objectives together with strategies for achieving those objectives.
- (3) Following an ordinary election of councillors, the council must review the community strategic plan before 30 June following the election. The council may endorse the existing plan, or develop or endorse a new community strategic plan, as appropriate, to ensure that the area has a community strategic plan covering at least the next 10 years.

**3. REVIEW OF THE COMMUNITY STRATEGIC PLAN (Cont'd)**

A number of additional plans are required to be developed in addition to the Community Strategic Plan. These include the Workforce Management Strategy, Long Term Financial Plan, Asset Management Strategy and Delivery Program. The relationship between each of these documents is vital in providing an overall strategic approach.

The figures below highlights the relationship with other strategic documents and the continued feedback and review necessary throughout the process.



**Existing Plan**

The current Narromine Shire Community Strategic Plan 2032 has four guiding principles that have been identified and developed to reflect our community's goals for the future. The same principles are proposed for the revised plan.

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**3. REVIEW OF THE COMMUNITY STRATEGIC PLAN (Cont'd)**

<b>1. Vibrant Communities</b>	<b>2. Growing our Economy</b>	<b>3. Protecting and enhancing our environment</b>	<b>4. Proactive Leadership</b>
Goal: We want to create a safe, healthy and connected region that encourages participation and creates a strong sense of pride in our community and each other's wellbeing.	Goal: We have a diverse economy with thriving businesses that offer a range of employment opportunities supported by skill development options.	Goal: We value our natural and built environment, our resources are preserved for the enjoyment of the community and visitors to the Shire.	Goal: We are an open and accountable local government that involves our community in the decision-making process and effectively manages our public resources through sound financial management and well-informed strategic planning for our Shire's future.

These overarching goals are supported by an implementation plan that specifies the desired outcomes, and the corresponding actions required to achieve our overall objectives.

The implementation plan provides details as to the timeframe for achieving these actions or specifies the actions as ongoing. These timeframes are then further utilised to support inclusion in the Delivery Program (four-year timeframe) or Operational Plan (one year timeframe).

Given that a review of the Community Strategic Plan is required, it is recommended that this be undertaken over the coming months and then endorsed by Council as part of the budgeting and review process in early 2025, ready for the next financial year.

**Review and endorsement**

The review of the Community Strategic Plan will be undertaken over the coming months in line with the draft Community Engagement Strategy. The suggested engagement activities for Integrated Planning and Reporting documents as outlined in the Engagement Strategy include:

- Written submissions
- Online survey
- Workshops and precinct presentations
- Drop-in sessions and Pop-up stalls

Given the time of year an extended consultation period is appropriate, it is recommended that the consultation period be from the 25<sup>th</sup> November 2024 through to the 31<sup>st</sup> of January 2025.



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**3. REVIEW OF THE COMMUNITY STRATEGIC PLAN (Cont'd)**

Further details of the minimum consultation to be undertaken is provided below.

<b>Engagement activity</b>	<b>Detail</b>
Written submissions	Invited from 25 <sup>th</sup> November 2024. Open for duration of consultation period.  Continued reminder to public of public exhibition and how to lodge submissions.
Online survey	Invited from 30 <sup>th</sup> November 2024. Open for duration of consultation period.  Continued reminder to public of public exhibition and how to lodge submissions.
Workshops/forums and precinct presentations	To be held with <ul style="list-style-type: none"> <li>• Aerodrome users group</li> <li>• Showground committees</li> <li>• Sporting Clubs</li> <li>• Trangie Action Group</li> <li>• Tomingley Advancement Association</li> <li>• Local Lands Councils</li> <li>• Councillors</li> <li>• Business community</li> <li>• Health/wellbeing/NGO/ Departments</li> <li>• Aged Care</li> <li>• Service Clubs and volunteer groups</li> <li>• Police</li> <li>• Regional Leaders Group</li> <li>• Farm Groups</li> <li>• Tourism</li> <li>• Schools and senior students</li> <li>• Emergency Services</li> </ul> Landholder invitation to participate via letter box drop
Drop-in sessions/ pop up stalls	Planned for community drop in.  Venetian Carnival and Shop local evening  At least two drop-in sessions in Trangie and Narromine.  Meetings by appointment

Following the community consultation period the revised document will be presented to Council for consideration in draft form before being placed on public exhibition in draft for a period of 28 days. This allows for further comment and refinement before the final version is returned to Council for adoption as the Narromine Shire Community Strategic Plan 2025-2035.

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**3. REVIEW OF THE COMMUNITY STRATEGIC PLAN (Cont'd)**

Step	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Public consultation	■							
Staff review/ update				■				
Council review and endorsement of draft					■			
Public Exhibition (28 days)					■			
Review & endorse final plan							■	

**Legal and Regulatory Compliance**

Local Government Act 1993 Section 402  
Draft Community Engagement Strategy 2024

**Risk Management Issues**

Ensure community input into the CSP review.

**Internal/External Consultation**

Executive Leadership Team

**Financial implications**

No additional implications to the existing budget if consultation is undertaken by staff. Approximately \$70,000 - \$80,000 will be required if the development of a new Community Strategic Plan is to be undertaken externally.

Attachments

Nil

**RECOMMENDATION**

1. That the actions to be undertaken to review the Narromine Shire Community Strategic Plan be endorsed.
2. That community consultation be undertaken by staff to review the Narromine Shire Community Strategic Plan from 25 November 2024 through to 31 January 2025.
3. That a draft Community Strategic Plan be presented to Council in early 2025 for endorsement prior to public exhibition.

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**NARROMINE SHIRE COUNCIL**  
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#### **4. CODE OF CONDUCT STATISTICS REPORT**

<b>Author</b>	Director Governance
<b>Responsible Officer</b>	General Manager
<b>Link to Strategic Plans</b>	CSP – 4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies

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#### **Executive Summary**

This report provides Council with the statutory annual report on the Code of Conduct complaints received by Council for the period 1 September 2023 to 31 August 2024.

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#### **Report**

Under the Model Code of Conduct Procedures, the Complaints Coordinator must, within three months of the end of September each year, report on a range of complaints statistics to Council and to the Office of Local Government.

This information provides an important accountability mechanism to local communities and also provides the Office of Local Government the means to evaluate Council's implementation of the Model Code framework and whether the framework is achieving its policy objectives. The Office of Local Government publishes this data.

Part 11 of the Procedures for the Administration of the Model Code of Conduct sets out the statistics that are to be reported.

Below is Council's Code of Conduct Complaints Report for the above reporting period.

Total number of code of conduct complaints made about Councillors and the General Manager under the code of conduct in the year to September (the reporting period)	1
Number of code of conduct complaints referred to a conduct reviewer during the reporting period	0
Number of code of conduct complaints finalised by a conduct reviewer at the preliminary assessment stage during the reporting period and the outcome of those complaints	0
Number of code of conduct complaints investigated by a conduct reviewer during the reporting period	0
Without identifying particular matters, the outcome of investigations completed under these procedures during the reporting period	No Action
Number of matters reviewed by the OLG during the reporting period and, without identifying particular matters, the outcomes of the reviews	1 – Referral to GM
Total cost of dealing with code of conduct complaints made about Councillors and the General Manager during the reporting period, including staff costs	Nil

#### **4. CODE OF CONDUCT STATISTICS REPORT (Cont'd)**

Information about code of conduct complaints and the management and investigation of code of conduct complaints is to be treated as confidential and is not to be publicly disclosed except as may be otherwise specified or permitted under the Procedures for the Administration of the Model Code of Conduct.

##### ***Financial Implications***

Nil

##### ***Legal and Regulatory Compliance***

Model Code of Conduct  
Procedures for the Administration of the Model Code of Conduct

##### ***Risk Management Issues***

The Model Code of Conduct sets the minimum requirements of conduct for Council Officials in carrying out their functions. Council officials have a statutory duty to act honestly and exercise a reasonable degree of care and diligence; and act in a way that enhances public confidence in the integrity of local government.

##### ***Internal/External Consultation***

Nil

##### **Attachments**

Nil

#### **RECOMMENDATION**

That the Code of Conduct Statistics Report for 1 September 2023 to 31 August 2024 be noted.

## **5. LOCAL GOVERNMENT REMUNERATION TRIBUNAL REVIEW**

<b>Author</b>	Director Governance
<b>Responsible Officer</b>	General Manager
<b>Link to Strategic Plans</b>	CSP – 4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies

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### **Executive Summary**

This report is presented to Council for consideration.

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### **Report**

The Local Government Remuneration Tribunal has commenced its review for the 2025 annual determination.

As outlined in section 241 of the Local Government Act 1993, the Tribunal is required to make an annual determination on the fees payable to Councillors and Mayors. The determination is to take effect from 1 July 2025.

The minimum and maximum fee levels for each category will be assessed by the Tribunal as part of the 2025 review process. The Tribunal is required to review the categories every three years under section 239 of the Local Government Act. The Tribunal will next consider the model, the criteria applicable to each group and the allocation of councils in 2026, however, this year, the Tribunal will examine if any councils warrant a recategorisation, due to meeting a category's criteria outlined in Appendix 1 of the 2024 Determination (**Attachment No. 3**).

It should be noted that Council is categorised as Rural which typically has a residential population less than 10,000.

The tribunal is now inviting submissions from individual councils as part of this review. It is expected that submissions are endorsed by the governing body of Council. Submissions are to be received no later than 20 December 2024.

### ***Legal and Regulatory Compliance***

Local Government Act 1993 – Section 241

### ***Financial Implications***

In 2024, the Tribunal made its determination after the repeal of section 146C of the Industrial Relations Act 1996, which had the effect of capping remuneration increases. The Tribunal determined a 3.75% increase in the minimum and maximum fees, effective 1 July 2024, as listed in the following table.

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**5. LOCAL GOVERNMENT REMUNERATION TRIBUNAL REVIEW (Cont'd)**

<b>Councillor Member Annual Fee</b>		<b>Mayor/Chairperson Additional Fee</b>	
<b>Minimum</b>	<b>Maximum</b>	<b>Minimum</b>	<b>Maximum</b>
10,220	13,520	10,880	29,500

***Risk Management Issues***

Council does not warrant a recategorisation based on its residential population.

Any submission must be endorsed by the governing body of Council. Any material provided to the Tribunal may be made available under the Government Information (Public Access) Act 2009.

***Internal/External Consultation***

Nil

Attachments

- Local Government Remuneration Tribunal – Annual Determination for 2024 (**see Attachment No. 3**).

**RECOMMENDATION**

For Council's consideration.

Jane Redden  
**General Manager**



**Narromine**

SHIRE COUNCIL

**2023 – 2024  
Annual Report**







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## Narromine Shire Council

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## MESSAGE FROM THE MAYOR

With an end to the current 2023–24 financial year and Spring well and truly upon us it is a great opportunity to reflect on the fortunes of the Shire. Spring has brought the wonderful flourish of blossoms to the main streets of both Narromine and Trangie and how spectacular they have been. The farming community are rejoicing in what has been a great year so far and crops with so much promise.

Full credit again to the wonderful staff at Narromine Shire Council for the outcomes we see around our towns. Over the past year we've seen upgrades to our pools, our ovals are as good as any in regional NSW and our tennis courts have all been refurbished.

The Narromine wetlands are fast heading to an iconic environmental status and with time and growth will be a tourism drawcard for Narromine. The dual purpose of draining stormwater from the town and providing a wildlife refuge that will be simply stunning provides the community with great value and better outcomes.

Roadworks have been a real focus of Council over the past year and much work has been achieved. Catching up on the flood damage has been very rewarding and whilst there is still much to be done it is a real credit to the dedication of our staff. The Trangie truck wash is also operational and has become a hive of activity with truckies from across western and northern NSW keeping the water flowing and hoses busy.

How fantastic to see the Dolly Parton Festival happening again and to know that the Hon Jenny Aitchison, Minister for Regional Transport and Roads, will be here to open the show. The Minister has been a wonderful help to the Shire since taking the role and more than willing to get involved in any key road issues brought to her attention.

Council is keeping the availability of housing blocks firmly in our sights to ensure plenty of opportunities exist for home builders across the Shire. Seven new blocks are being developed in Trangie to add to those already developed by Council in Narromine.

Finally, I wish to acknowledge the incredible work of our staff, the General Manager and Directors who are very committed to the Shire.

The many volunteers in our Shire are amazing and highlight what can be achieved when people work together in harmony.

Hope you all have a wonderful year and I hope for a dry harvest.

**Craig Davies**  
*Outgoing Mayor*



## MESSAGE FROM THE GENERAL MANAGER

Council continued to work towards delivering on the commitments of our Delivery Program and Operational Plan for the 2023–2024 financial year.

It was a very productive year with the achievement of 98.4% of Council's Delivery Program actions, and a capital expenditure of \$13.7M including significant road infrastructure upgrades to Tullamore Road, Farrendale Road and Gainsborough Road, upgrades to the Trangie Truck Wash, refurbishment of the Narromine Tennis Club building and courts, upgrades to the Narromine Sports and Fitness Centre, substantial fleet replacement, and the completion of the Narromine Wetlands Extension Project. Other major projects included footpath and parking upgrades in Nymagee Street, Narromine, completion of the car park at the Trangie Sporting Precinct, and a water main installation in Harris Street, Trangie.

The Feasibility Study for the proposed Narromine Levee extension was completed in 2024. Council considered the cost estimate of \$109M for the design and construction of the levee and determined that as Government funding structures typically require a contribution of 6:1, the detailed design be finalised, however Council will not proceed any further with the project. An assessment of the existing levee will be undertaken during 2024/25 and any required remediation works will be completed. Several other high-level strategies and plans were revised and endorsed during the year. These included the Narromine Shire Roads Management Strategy, Pedestrian Access and Mobility Plan, the Integrated Water Cycle Management Strategy Options Studies Report, and the final precinct plan for Dundas Oval and Payten Park.

Council continues to have success in obtaining grant funding with \$20M received in the 2023–2024 financial year to complement our road works program, community infrastructure, water supply, bushfire and emergency services and economic development activities. Our staff delivered a diverse series of programs and provision of essential services through our development application processes, provision of waste, water and sewer services, planning and designing of infrastructure, event support and many more core activities.

Economic development remained a focus for Council with the purchase of property in Jones Circuit Narromine for future subdivision and development of residential blocks. Subdivision works of a further seven residential blocks in Belgrove Street, Trangie continues. In addition, Council approved over \$14.3M in development applications for the financial year.

Our financial position remains sound, with a reported net operating result of \$3.8M. Total revenue of \$35.9M was recognised for the 2023/24 financial year, an increase of \$2.7M from the previous year, with the largest contribution coming from operating and capital grants. Council spent \$45.9M between operating activities and capital projects for the year. As at 30 June 2024, Council's assets were valued at \$445M.

I would like to thank our staff for their efforts to ensure that Council's provision of services continues in a way that benefits our entire community, and to the outgoing Council who provided sound community leadership.

**Jane Redden**  
General Manager

# OUR SHIRE

The Narromine Shire is located 40 kilometres west of Dubbo, in the Orana region of New South Wales, Australia. Covering 5,224 square kilometres, our vast Shire includes the major rural centre of Narromine, as well as Trangie and Tomingley.

We are a community of nearly 6,400 residents and are proud of our heritage, history and towns that we share with our residents, businesses and visitors. We choose to live in our Shire because of its location with access to a regional centre, its picturesque setting and our close community connections.

The Wiradjuri people were the original inhabitants of this area and the traditional owners of this land. Today our Shire has an indigenous population of just under 1,300 residents (20.4%).

Our agriculture sector has long been the mainstay and we are well known for our sheep, cattle and wool, cotton production as well as broadacre cereal crops.

Alkane Resources Limited provide significant employment opportunities.

Narromine Shire Council provides a range of services for our community. Our Shire's assets are valued at \$445 million and include roads, water and sewer infrastructure, footpaths, community amenities such as libraries, parks and playgrounds and sporting and recreation facilities. Our Council will continue to focus on improving our community for residents, businesses and visitors to our Shire.



## 6,360

*total population*

## 4,034

*population - urban*

## 2,328

*population - rural*

## 5,224

*council area (sq km)*

# INTEGRATED PLANNING & REPORTING FRAMEWORK

## Community Strategic Plan 2032

The Narromine Shire Community Strategic Plan 2032 sets out the community's main visions for 2022–2032.

The following principles and goals were identified:

### Vibrant Communities

*Goal:* We want to create a safe, healthy and connected region that encourages participation and creates a strong sense of pride in our community and each other's well-being.

### Growing our Economy

*Goal:* We have a diverse economy with thriving businesses that offer a range of employment opportunities supported by skill development options.

### Protecting and Enhancing our Environment

*Goal:* We value our natural and built environment, our resources for the enjoyment of the community and visitors to our Shire.

### Proactive Leadership

*Goal:* We are an open and accountable local government that involves our community in the decision making process and effectively manages our public resources through sound financial management and well informed strategic planning for our Shire's future.

## Council's Delivery Program 2022 – 2025

The Delivery Program sets out the principle activities to be undertaken by Council over a Council term, to implement the objectives identified in the Narromine Shire Community Strategic Plan 2032.

### Council's Operational Plan 2023/2024

This annual plan details Council's activities and budget for the year under the Delivery Program.

### Council's Resourcing Strategy

The Community Strategic Plan identifies long term community aspirations, however these will not be achieved without sufficient resources – time, money, assets and people to carry them out. Documents include Council's Long Term Financial Plan, Workforce Management Strategy and Asset Management Policy, Strategy and Plans.

### Council's Annual Report

This Annual Report focuses on Council's implementation of the Delivery Program and Operational Plan for the 2023/2024 year.

# COMMUNITY VISION AND VALUES

## Vision

The Narromine Shire is a friendly place to live with a strong sense of community that values our services, facilities and our natural rural environment. We are a community that values the diversity of people, ideas, perspectives and experiences. We work together to strive towards a vibrant, safe and engaged community that provides opportunities for all its members. Our Council is a leader for our community sharing the responsibility for growth, development and provision of services.

## Our Aspirations and Values

That guide the Council will be:

- Commitment to Openness, Transparency, Honesty and Fairness;
- Strong Community Spirit and Sense of Belonging;
- Effective Communication and Cooperation;
- Respect for all People and the Environment.

# OUR COUNCILLORS



Cr Craig Davies, Mayor



Cr Dawn Collins, Deputy Mayor



Cr Diane Beaumont



Cr Adine Hoey



Cr Ewen Jones



Cr Les Lambert



Cr Lachlan Roberts



Cr Casey Forrester  
*Resigned 9 April 2024*

# ORGANISATIONAL CHART

General Manager



Director Infrastructure & Engineering Services	Director Finance & Corporate Strategy	Director Community & Economic Development	Director Governance
<ul style="list-style-type: none"> <li>Public Cemeteries</li> <li>Infrastructure &amp; Buildings</li> <li>Fire Protection &amp; Emergency Services</li> <li>Public Order &amp; Safety</li> <li>Construction &amp; Maintenance (including roads)</li> <li>Stormwater Management</li> <li>Aerodrome</li> <li>Water &amp; Sewerage Services</li> <li>Recreational Buildings &amp; Infrastructure, Parks, Playing Fields &amp; Reserves, Swimming Pools</li> <li>Saleyards</li> <li>Public Conveniences</li> <li>Community Halls</li> <li>Asset Management</li> <li>Waste Management – Domestic &amp; Commercial</li> </ul>	<ul style="list-style-type: none"> <li>Financial Management</li> <li>Business Analysis</li> <li>Information Technology</li> <li>Integrated Planning &amp; Reporting</li> <li>Long Term Financial Plans</li> <li>Customer Service</li> <li>Cemetery Records</li> <li>Rating &amp; Valuations</li> <li>Water &amp; Sewerage Charges</li> <li>Creditors</li> <li>Debtors</li> <li>Investments</li> <li>Debt Recovery</li> <li>Operational Support – Depot &amp; Plant</li> </ul>	<ul style="list-style-type: none"> <li>Community Services</li> <li>Library Services</li> <li>Cultural Development</li> <li>Showground Management</li> <li>Tourism / Events</li> <li>Program Management</li> <li>Economic Development, Major Events, Business Attraction &amp; Retention</li> <li>Strategic Planning, Development Assessment &amp; Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Governance, Records Management, Property Services, Executive Services, Legal &amp; Insurance</li> <li>Biosecurity Weeds</li> <li>Environment, Health, Administration &amp; Inspection</li> <li>Animal Control</li> <li>Waste – Licensing / Compliance</li> <li>Industrial Relations, WHS &amp; Risk Management</li> <li>Human Resources, Payroll, Workforce Planning, Workers Compensation</li> <li>Mayor &amp; Secretariat</li> </ul>

# OUR ACHIEVEMENTS

## Organisation Achievements

In 2023/2024, Council achieved the following:



**86.77**

*employees*

(FTE as at 30 June 2024)



**438**

*km roads graded*



**\$14.31M**

*DA approvals*



**\$32.8M**

*total expenses*







# Delivery Program Achievements 2023/2024

In the 2023/2024 financial year, 98.4% of total actions from the Delivery Program were completed.

## 100%

*vibrant communities*

## 100%

*proactive leadership*

## 100%

*protecting & enhancing our environment*

## 84%

*growing our economy*

## DELIVERY PROGRAM

Notable achievements for the 2023/2024 financial year include:

- Donation of over \$25,369 to community groups
- Allocation of \$118,038 of funds from the Tomingley Gold Community Fund to various community organisations
- Successful grant funding applications
- Commencement of council's online customer portal for Smart Water Meters
- Partnering with community groups for events such as Dolly Festival, 37th FAI World Gliding Championships, Venetian Carnival etc.
- Completion of Oaks Bridge realignment
- Council's Water Team received the Water Industry Operator Association's inaugural award for Team of the Year for the installation and completion of the Tomingley Water Treatment plant
- Endorsement of Dundas and Payten Park Precinct Plan
- Burraway Street footpath construction
- Numerous flood damage road repairs
- Trangie Truck Wash upgrade completed
- Narromine Wetlands Extension Project finalisation – completion of car park, walking path upgrades, and planting of over 300 saplings
- Completion of Integrated Water Cycle Management Strategy – Options Studies Report
- Trangie Sporting Precinct Car Park
- Significant fleet replacement including Loader for Narromine Waste Depot and other heavy vehicles
- Turf installation at Cale Oval and extension of disabled access around the perimeter of the grandstand
- Gainsborough Road upgrade
- Tullamore Road upgrade, Farrendale Road upgrade
- Endorsement of the revised Pedestrian Access Management Plan for public exhibition
- Endorsement of the Roads Management Strategy
- Narromine Sporting Complex air conditioning upgrade, roof repairs, and upgrades to the security system
- Road reseals including Willydah Road, Tomingley Road, Burroway Road, Dappo Road and Dandaloo Road
- Kerb and gutter installation – A'Beckett Street, Fourth Avenue
- Water main installation, Harris Street, Trangie
- Nymagee Street footpath and parking upgrade
- Painting of Trangie Pool
- Narromine Tennis Courts and Clubhouse, Cale Oval
- Trangie Tennis and Netball Courts – new surface
- CCTV Extension, Trangie and Narromine
- Animal Shelter upgrade, Narromine



## VIBRANT COMMUNITIES

*Our Goal: We want to create a safe, healthy and connected region that encourages participating and creates a strong sense of pride in our community and each other's well-being.*

Council achieved 100% of the actions set out in the vibrant communities actions in the 2023/2024 delivery program.

Action	Number of actions completed	Total number of actions
<b>100% of actions completed</b>		
1.1	23	23
1.2	9	9
1.3	4	4
1.4	2	2

# VIBRANT COMMUNITIES

A safe, active and healthy community – SP Nos. 16, 23, 27.

Action Code	Action	Performance Measure	Action Progress	Comments
1.1.01.01	Liaise with Police and other community groups.	Liaise every six months with police advocating for crime minimisation.	100%	Regular meetings are held with NSW Police representatives on local issues and contact is made with Police as required. Crime minimisation is also advocated for through the Alliance of Western Councils and via the Country Mayors Association.
1.1.01.03	Undertake activities in the Crime Minimisation Strategy.	Activities completed in accordance with Action Plan.	100%	Additional CCTV development undertaken in Trangie and Narromine which now includes new cameras to Cale Oval and tennis club in Narromine.
1.1.02.01	Coordinate annual inspection of Council streetlights to ensure adequate operation.	Audit conducted annually.	100%	Annual streetlight inspection completed in September 2023.
1.1.02.02	Reduce risk of nuisance and harm from companion animals.	Continue to provide ranger services in accordance with legislative provisions.	100%	Council's Animal shelter is operational and ranger services are actively provided.  Animal Shelter improvement works have been completed on time and within budget.
1.1.03.01	Develop and publicise a brochure on the facilities available in the Shire.	Review and update services/facilities brochure.	100%	Tourist brochure was updated in May 2024 and a small reprint undertaken.  Council continues to supply the Visitors Information Centre and travel routes with visitor brochures, along with active social media postings.
1.1.03.02	Promote recreational opportunities for all ages through website, social media and other available networks.	Update information monthly.	100%	Many successful activities have been completed. All programs and activities were promoted online, via email and through social media on a regular basis. Collaboration with other agencies was successful during 2023/24.
1.1.03.03	Participate in interagency meetings and provide Council assistance where appropriate.	75% attendance.	100%	Council continues to attend meetings and participate with other agency partners to assist in delivering and promoting events and programs including school holiday programs.
1.1.04.01	Upgrade recreational services booking system and streamline allocation process for all recreational facilities.	Implement a streamlined process of bookings by 30 June 2024. Promote booking system throughout the community.	100%	Online booking system has been implemented for gymnasium memberships at the Narromine Sports and Fitness Centre. Ongoing media and assistance provided as required.

# VIBRANT COMMUNITIES

Action Code	Action	Performance Measure	Action Progress	Comments
1.1.04.02	Implementation of the Sports and Recreational Masterplan.	Seek grant funding to implement actions.	100%	Masterplan works for the 2023–2024 year included the completion of the Trangie Tennis and Netball Court renewal, works to the Tennis Courts in Narromine and the redevelopment of the Soccer Canteen and Shed at Dundas Oval. In late 2023 works were completed to the heat pumps at the Trangie Aquatic Centre.
1.1.04.03	Promote sporting opportunities for all ages through website, social media and other available networks.	Update information monthly as required.	100%	Regular updates through social media, LED Digital Board, Narromine Region Events Calendar and Council Column.
1.1.04.04	Implement strategies in the Sports and Recreational Masterplan for the provision of cycleway routes in Narromine and Trangie.	Seek grant funding for construction of cycleway and walkway routes.	100%	Council's Pedestrian Access Mobility Plan revised and placed on exhibition in June 2024. Development of improvements to paths to be prioritised.
1.1.05.01	Maintain health services provided within Council owned Narromine Shire Family Medical Health Centre and Trangie Doctor's surgery to meet the needs of users.	Continue to provide facilities for the provision of GP and allied health services in Narromine and Trangie.	100%	Council continues to maintain facilities in the Shire as required.
1.1.05.02	Strengthen relationships with key medical agencies within the Shire.	Meet biannually with Western NSW LHD Narromine and Trangie health providers.	100%	Proactive and positive relationships continued to be maintained with Western NSW Local Health District and the Narromine Shire Family Health Care services. Further advocacy for the retention of health care was undertaken through the Alliance of Western Councils and via the Country Mayors Association.
1.1.06.01	Upgrade club house at Narromine pool.	Attract funding to improve the facility.	100%	Upgrades to the pool clubhouse in Narromine will be considered in future budgets.
1.1.06.02	Review operational costs of Narromine and Trangie pools and determine fees and charges annually.	Fees and charges reviewed and adopted by 30 June each year. Continual review of existing and future operational model of aquatic centres.	100%	Fees and Charges were reviewed and adopted together with the 2024–2025 Operational Plan. A review of the management contract was conducted with Lifeguarding Services Australia contracted for a further year.
1.1.07.01	Maintain and enhance outdoor fitness equipment in appropriate parks and open spaces.	Seek funding to attract installation of outdoor fitness equipment by 30 June 2024.	100%	Fitness equipment maintained throughout the year. Open spaces were also maintained to an appropriate level.

# VIBRANT COMMUNITIES

Action	Performance Measure	Action Progress	Comments	
1.1.08.01	Upgrade existing air-conditioning at the Narromine Sports Centre.	Upgrade completed by 30 June 2024.	100%	Council was successful in receiving funding to install air conditioning at the Narromine Sports Centre, and the project was completed prior to 30 June 2024.
1.1.08.02	Refurbish roofing at Narromine Sports Centre.	Upgrade completed by 30 June 2024.	100%	Roof upgrade has been completed.
1.1.08.03	Ensure adequate resources are allocated to the Sports Centre to maintain facilities in accordance with community usage.	Review fees and charges annually by 30 June.	100%	Sports Centre fees and charges reviewed and adopted 26 June 2024.
1.1.08.04	Investigate the security solutions for the Narromine Sports Centre.	Attract funding if necessary to improve security.	100%	Currently no funding allocated to this. However, Council has approved funding to update the access and payment software to improve payment options for members. New access system has been installed and is working well.
1.1.09.01	Convene and support bi-annual sports user group workshops in winter and summer.	100% meetings held with sports user groups.	100%	Sports user meetings held and ongoing discussions with sporting club executive throughout their respective seasons. New tennis club committee in place in March 2024.
1.1.09.02	Prepare Leases/Licenses or User Agreements for all Sporting Groups using Council's sporting fields.	Agreements prepared for all user groups.	100%	Leases and licences are prepared and entered into as required.
1.1.10.01	Continue to implement actions identified within Council's sport and recreational master plan with regard to the provision of increased shade in public parks and open spaces.	Items actioned as per Master Plan.	100%	Masterplan completed for Dundas and Payten Ovals. Council continues to seek grant funding for ongoing works.

A vibrant and diverse community that has a strong sense of belonging and well-being – SP Nos. 13, 14, 24, 27.

Action Code	Action	Performance Measure	Action Progress	Comments
1.2.01.01	In partnership with the community, continue to facilitate events that celebrate community values including all groups within the community and provide financial and in-kind assistance for community and private events.	Two major events held annually.	100%	Council partnered with community committees and organisations to assist with successful events in the 2023–2024 year including the Dolly Parton Festival, Trangie Truck and Tractor event, Narromine Venetian Carnival and Christmas events in Trangie and Tomingley.

# VIBRANT COMMUNITIES

Action Code	Action	Performance Measure	Action Progress	Comments
1.2.02.01	Provide grants through the Donations, Sponsorships and Waiver of Fees & Charges Policy process to community groups, with an emphasis on sports, recreation, arts, cultural, leadership and development activities.	Submissions advertised and received by 30 September, and applicants advised by 30 November each year.	100%	Applications were considered and approved by Council in November 2023.
1.2.02.02	Continue to support the Local History Groups in Narromine and Trangie with a financial contribution to assist with their work.	Donation to both Local History Groups in the Annual Budget.	100%	Financial support provided to both Trangie and Narromine Local History Groups.
1.2.02.03	Give public recognition of volunteer service.	Hold annual volunteers recognition morning tea.	100%	Council continues to work closely with many community groups. Volunteers 'Thank you' Morning Tea was held 25 August 2023.
1.2.03.01	Liaise with Local Aboriginal Land Councils to enhance the opportunities for the Indigenous community.	Two meetings coordinated per year.	100%	Council continues to liaise with both Trangie and Narromine Aboriginal Land Councils and other groups.
1.2.03.02	Assist with NAIDOC Week, Reconciliation Day and other events of importance to the Aboriginal community.	Involvement at these events on an annual basis.	100%	NAIDOC Week included a number of activities which were led by the Aboriginal Lands Council and other local groups. The program was supported by Council.
1.2.03.03	Implement Targets in the Aboriginal Community Memorandum of Understanding (MOU) Action Plan.	Co-ordinate meeting every six (6) months to discuss targets in Action Plan.	100%	Council continued to work with the Trangie and Narromine Aboriginal Lands Councils in the organisation of memorial days. Council also provided support to the Narromine LALC during the opening of the Cultural Garden.
1.2.04.01	Develop a 'lifestyle' branding strategy for the towns and villages within the Shire.	Lifestyle branding complete by 2024.	100%	Lifestyle branding included with tourism brochure, Complete 2024.
1.2.05.01	Continue to advocate for aged care facilities within our shire.	Meet annually with Aged Care providers.	100%	Council continues to work with Timbembongie House. Work is progressing on aged unit development.

# VIBRANT COMMUNITIES

A community that can access a range of formal and informal education, information and other services and opportunities to enhance their lives – SP No. 15.

Action Code	Action	Performance Measure	Action Progress	Comments
1.3.01.01	Advocate where possible for the increased provision of childcare opportunities within the Shire.	Meet every six months with State and Federal Local Members ensuring the provision of childcare services in our Shire.	100%	Council continued to meet with State and Federal members to advocate for increased childcare services as required.
1.3.02.01	Macquarie Regional Library interact with both children and elderly.	Activities are held twice a year.	100%	Council continued to support the ongoing community work of the Macquarie Regional Library. At least two activities were held in the 2023–2024 year, including school holiday programs and author talks.
1.3.03.01	Advocate for industry specific training.	Meet with vocational trainers twice a year.	100%	Meetings were held with representatives from Charles Sturt University, Regional Development Australia, TAFE, various Industries and schools to advocate for vocational training opportunities.
1.3.04.01	Work in conjunction with Macquarie Regional Library to facilitate local training opportunities for the community.	At least two local training sessions offered annually.	100%	Council continued to work with Macquarie Regional Library on library related initiatives. Successful author visit held with Chris Hammer in May 2024. Ongoing school holiday programs continued in both Trangie and Narromine.

Accessible facilities and services are available for people with limited mobility – SP No. 14.

Action Code	Action	Performance Measure	Action Progress	Comments
1.4.01.01	Review Council's Disability Action Improvement Plan (DIAP).	100% DIAP targets met.	100%	Targets met in 2023–2024. The DIAP will be reviewed following the Council election in September 2024.
1.4.02.01	Promote mobility friendly access in the Shire.	Evidence of improvement for accessibility in our town centres.	100%	Improvements made to access in Trangie (school). Footpath improvements in Narromine (Dandaloo Street and Nymagee Street).





## GROWING OUR ECONOMY

*Our Goal: We have a diverse economy with thriving businesses that offer a range of employment opportunities supported by skill development options.*

Council achieved 84% of the actions set out in the growing our economy actions in the 2023/2024 delivery program.

Action	Number of actions completed	Total number of actions
<b>96% of actions completed</b>		
2.1	5	7
2.2	4	4
2.3	1	1

# GROWING OUR ECONOMY

To sustain and grow our local population – SP No. 3.

Action Code	Action	Performance Measure	Action Progress	Comments
2.1.01.01	Review Council's Economic Development Strategy.	Economic Development Strategy reviewed by 30 June 2024.	0%	Unsuccessful funding application in 2023 to update. Will be required to be updated following Local Government elections.
2.1.1.2	Implement identified actions within Economic Development Strategy.	Continue to implement action plan deliverables.	100%	Work continued on the development of industrial land and new residential developments. Council continued to liaise with Inland Rail staff regarding local approvals to Inland Rail and the development of the Materials Distribution Centre.
2.1.02.01	Continue to promote the Narromine Region to attract new residents.	Update information regularly. Monitor website visits and performance of the Narromine Region website.	100%	Narromine Region website, calendar and Council's website is updated with latest information. Narromine Visitors Guide updated as required.
2.1.02.02	Continue to host the annual 'new residents' night.	Host new resident night annually.	100%	This event was scheduled for May 30th this year with the event planned for the Narromine USMC. This event was cancelled due to low RSVP's.
2.1.02.03	Continue to work with local retailers to help promote the Narromine Region.	Support retailers with two (2) promotions annually.	100%	Retail marketing supported via Dolly Campaign and Christmas Shop Local Campaign.
2.1.03.01	Finalise the risk and feasibility study for the Narromine levee.	Peer review recommendations finalised by 30 June 2024.	100%	Council considered a report on the costings of the proposed levee and resolved to finalise the design and take no further action.
2.1.04.02	Review Employment Lands strategy.	Review of strategy completed by 30 June 2024.	0%	Strategy to be reviewed following the Local Government elections in September 2024.

The ongoing development, diversification and sustainability of the local business and industry base – SP No. 4.

Action Code	Action	Performance Measure	Action Progress	Comments
2.2.04.01	Promote services to highlight tourism events and points of interest in the Shire.	Increased online engagement by 10%.	100%	Major promotions have included ongoing promotion in visitors guide, support for the Visitors Information Centre and Growing Narromine Region website.
2.2.04.02	In conjunction with other Orana Region councils undertake joint regional promotions and/or activities.	Annual promotion.	100%	Council participated in the Great Western Plains promotion.

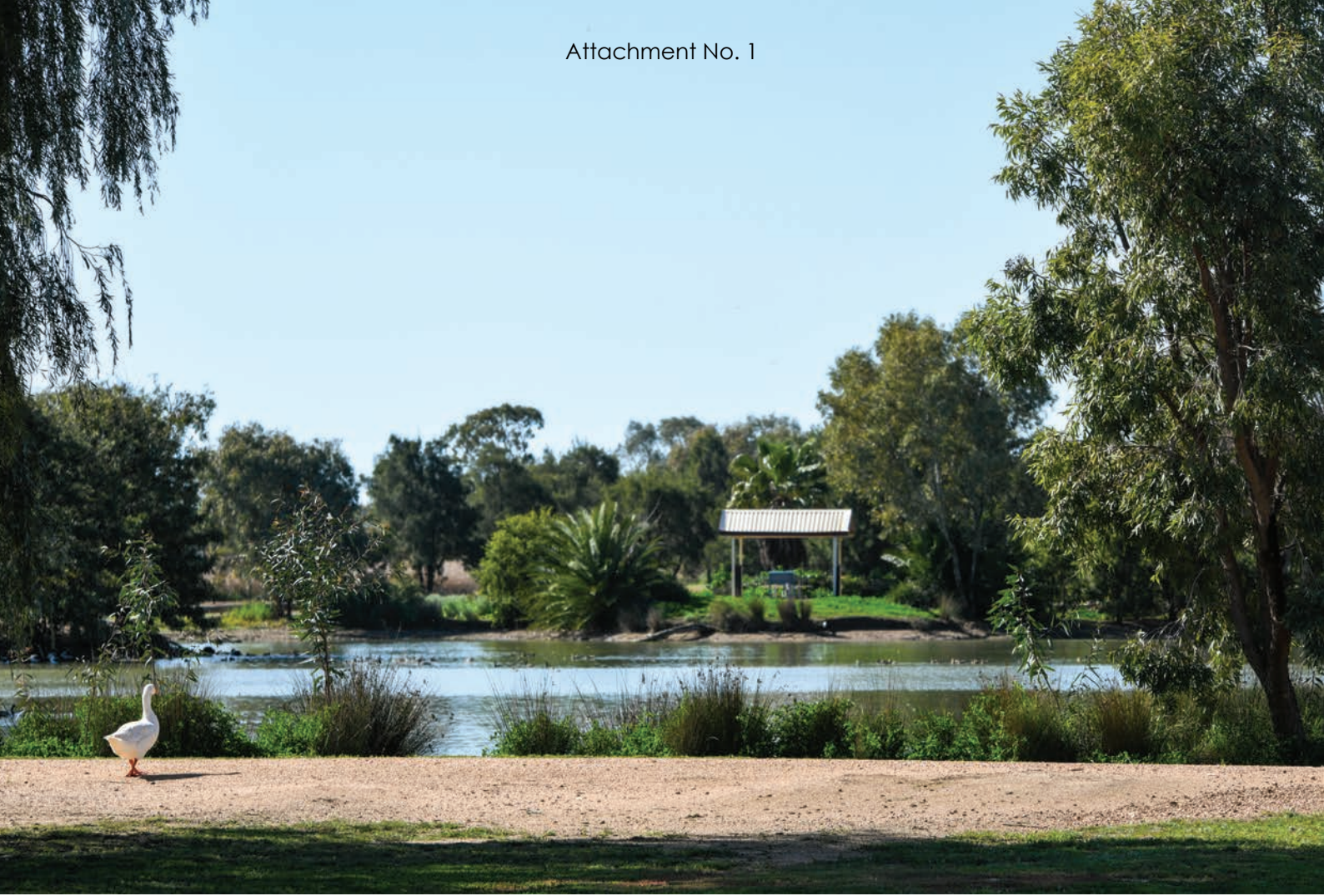
# GROWING OUR ECONOMY

Action Code	Action	Performance Measure	Action Progress	Comments
2.2.05.01	Carry out water and sewerage strategic planning.	<p>Complete and obtain Dept Planning and Environment Water concurrence with Integrated Water Cycle Management Strategy (IWCMS).</p> <p>Complete 30-year Total Asset Management Plan and 30 Year Long Term Financial Plan.</p> <p>Complete 5-year Drought Contingency and Emergency Response Plan.</p> <p>Complete State Funded Options Study for Narromine Water Quality and Water Security Risks to obtain State funding to address identified risks.</p>	100%	IWCMS development continues with consultant. Broad strategic planning for the three town's water and sewer is complete and 10 year budgets updated annually.
2.2.06.01	Encourage businesses to work with Council to support a business culture within our shire.	One business forum per year held by Council.	100%	Business workshops were held in conjunction with Workforce Australia in 2024.

To encourage industry development – SP No. 4.

Action Code	Action	Performance Measure	Action Progress	Comments
2.3.01.01	Promote the Narromine region to attract further economic development and growth.	Meet every six months with RDA Orana and relevant State agencies and partners.	100%	Twice yearly meeting with RDA Orana complete. Meetings held with Regional NSW.





# PROTECTING & ENHANCING OUR ENVIRONMENT

*Our Goal: We value our natural and built environment, our resources for the enjoyment of the community and visitors to our Shire.*

Council achieved 100% of the actions set out in the protecting and enhancing our environment actions in the 2023/2024 delivery program.

Action	Number of actions completed	Total number of actions
<b>100% of actions completed</b>		
3.1	10	10
3.2	4	4
3.3	4	4
3.4	2	2
3.5	6	6
3.6	5	5

# PROTECTING & ENHANCING OUR ENVIRONMENT

Manage our natural environments for current and future generations – SP No. 22.

Action Code	Action	Performance Measure	Action Progress	Comments
3.1.01.02	Facilitate the growth and sustainability of the community through planning policy.	Ensure relevant revisions of Council's strategic planning documentation to support the aims of the Local Environmental Plan.	100%	Planning proposal for industrial development at Craigie Lea is in progress. Planning Proposal for the General Amendment is completed.
3.1.02.01	Maintain involvement with the Central West Councils Environment and Waterways Alliance and Macquarie Valley Weeds Committee and LLS Weeds group.	Representation and 90% attendance at meetings.	100%	Council continues to provide representation to all committees, groups and alliances.
3.1.02.02	Continue the annual fingerling release into the waterways in conjunction with Macquarie Cotton Growers Association.	Apply for appropriate funding to allow fingerling releases annually.	100%	Funding was received and fingerlings were released in January 2024.
3.1.02.03	Finalise the construction activities and redevelopment of the Narromine wetlands into a natural ecosystem.	Construction completed by 31 December 2023.	100%	Wetlands extension project is complete.
3.1.03.01	Encourage owners of heritage items to maintain their buildings and sites.	Facilitate the opportunities to promote heritage funding to the community.	100%	Considered as part of new developments.
3.1.04.01	Continue to provide biosecurity in line with Weeds Action Plan.	Determined by continuation of funding from LLS to support biosecurity measures throughout the Shire.	100%	Council continues to support biosecurity measures throughout the LGA with weed control and public education.
3.1.04.02	Maintain involvement with Macquarie Valley Weeds Committee.	Maintain involvement with Macquarie Valley Weeds Committee.	100%	Biosecurity Officer attends all scheduled meetings. Manager Health Building and Environmental Services attends meetings when requested.
3.1.05.01	Implement actions from Narromine Shire Waste Management Strategy.	Ensure actions are completed in line with Strategy.	100%	Actions undertaken from the strategy as required. Council will continue to work through the waste management strategy recommendations.

# PROTECTING & ENHANCING OUR ENVIRONMENT

Action Code	Action	Performance Measure	Action Progress	Comments
3.1.05.02	Continue the provision of kerbside recycling services to the community.	Renew Tender for Recycling prior to 30 June 2028.	100%	Council continued to work with JR Richards to deliver waste management services to the community.
3.1.05.03	Continue to be a member council of Net Waste, attending regional forums to address waste management issues at a regional level.	90% attendance at Net Waste meetings.	100%	Council attended Netwaste meetings with the Manager Waste and Community Facilities and Director Infrastructure and Engineering Services continuing to build relationships and leverage the knowledge and advantages of Netwaste.

We are a sustainable, environmental community with a great appreciation of our natural assets – SP No. 22.

Action Code	Action	Performance Measure	Action Progress	Comments
3.2.01.01	Continue to promote community education campaigns through Net Waste and FOGO presenting the benefits of recycling and educating the community regarding which items can be recycled.	At least one community education program conducted annually.	100%	Council participated in Netwaste Community programs including a representative attending schools to promote the Get Grubby Program, as well as a FOGO information stall at the Narromine Show.
3.2.02.01	Partner with Local Land Services to support environmental programs within the Shire.	Participation in relevant grant funded programs.	100%	Landcare Programs have been conducted.
3.2.03.01	Encourage environmentally sustainable, safe and more economical utilisation of Council's fleet.	Install GPS tracking on larger plant.	100%	GPS Tracking has been installed in larger plants. Sustainable approaches also being used in procurement. Fleet/ Plant utilisation reviewed through the use of technology.
3.2.03.02	Promote and encourage environmentally sustainable practices to local business.	Annual promotional material to local businesses.	100%	Information on business sustainability practices continues to be published on Council's website and community education is ongoing.

# PROTECTING & ENHANCING OUR ENVIRONMENT

A community that values the efficient use of utilities, natural resources and energy – SP. No. 33.

Action Code	Action	Performance Measure	Action Progress	Comments
3.3.01.01	Promote efficiency programs.	Publicise two (2) efficiency programs and activities per year.	100%	Water conservation measures have been promoted throughout the year. In addition, Council has also implemented the NSC Smart Water Meter Portal.
3.3.02.01	Ensure all development approvals consider existing utilities infrastructure in their determination.	100% of approvals have had adequacy of existing utilities determined.	100%	All approvals assess the availability of services.
3.3.02.02	Utilities performance audited annually through Triple Bottom Line (TBL) reporting.	Report submitted annually.	100%	Council's annual report was submitted in September 2023.
3.3.03.01	Advocate for a Shire-wide connectivity and affordable access to internet and communications technology.	Reduce the areas of mobile/ communication black spots within the Shire.	100%	Council actively worked with telecommunication service providers to obtain funding for increased mobile coverage. Development Applications were received for six telecommunication towers in the Narromine Local Government Area.

Ensure a range of housing options for the community – SP No. 20.

Action Code	Action	Performance Measure	Action Progress	Comments
3.4.01.01	Identify aged care accommodation needs within the Shire with relevant providers.	Advocate for the provision of aged care accommodation services.	100%	Council continues to advocate for aged care accommodation.
3.4.02.01	Monitor take-up of all land use zones vacant land. Identify short falls.	Review supply of vacant land six monthly.	100%	Work was completed on general amendment planning proposal in June 2024. An update to the housing strategy will be undertaken in late 2024.

# PROTECTING & ENHANCING OUR ENVIRONMENT

Our community is well connected through our cycleways, footpaths and public transport systems – SP No. 9.

Action Code	Action	Performance Measure	Action Progress	Comments
3.5.01.01	Advocate to ensure that transport issues of our residents are adequately addressed.	Meet with State and Regional Local Members six monthly.	100%	Council continued to meet regularly with State and Regional Local Members to advocate for increased funding on transport issues.
3.5.02.01	Implement Aerodrome Strategic and Master Plan.	Implement actions in the Master Plan.	100%	Council continues to implement the actions of the Aerodrome Strategic Master Plan as funding becomes available.
3.5.02.02	Maintain the Narromine Aerodrome facility to meet reasonable user expectations and CASA requirements within the allocated budget.	Complete Obstacle Limitation Surface (OLS) annually by 30 November.	100%	Maintenance is undertaken in accordance with CASA regulations. Council continued to upgrade security to airside. The OLS Survey was completed.
3.5.02.03	Undertake inspections on operational areas.	Minimum 52 inspections per year.	100%	Inspections were undertaken in accordance with CASA guidelines.
3.5.02.04	Maintenance of glider grassed runways.	Slashing undertaken minimum 26 times per year.	100%	Maintenance was undertaken as per CASA requirements.
3.5.03.01	Ensure priority measures implemented from the PAMP.	Annual inspections of footpaths and cycleways prior to finalising works program. Annual works program identified by inspections and PAMP priorities and adopted annually.	100%	PAMP has been revised and placed on public exhibition. The PAMP will be used to identify and prioritise projects for the 2024/2025 budget.





# PROTECTING & ENHANCING OUR ENVIRONMENT

Our road network is safe, well maintained and appropriately funded – SP No. 10.

Action Code	Action	Performance Measure	Action Progress	Comments
3.6.01.01	Review and implement Council's ten-year roads Capital Works Program.	Ten Year Capital Works Program updated annually and adopted by 30 June. Works program completed within +/-5%.	100%	Council's Asset Management Plans were updated in June after a detailed review of upcoming works and grant funding.
3.6.01.02	Continue to maintain roadside slashing when grass impedes visibility.	Undertake slashing program annually.	100%	Completed all works as per budget.
3.6.01.03	Apply for hazard reduction funding through Rural Fire Fighting Fund.	Apply for funding prior to 31 March annually.	100%	Funding for hazard reduction for 2023/24 applied and approved by RFS.
3.6.02.01	Meet with State and Federal Members and the Roads Minister on rural road funding issues.	Meet every six months with State and Federal members, and annual with NSW Minister for Roads.	100%	Quarterly meetings were held with State Members and six-monthly meetings held with Federal Members to advocate for rural road funding. Council representatives also met with the Minister for Regional Transport and Roads in Narromine and Trangie in January 2024.
3.6.03.01	Meet with State and Federal Members and the Roads Minister on rural road funding issues and safety.	Meet every six months with State and Federal members, and annually with NSW Minister for Roads.	100%	Council has met with the Minister of Roads and Transport several times this year to discuss road funding opportunities and the reclassification of Tomingley Road.





## PROACTIVE LEADERSHIP

*Our Goal: We are an open and accountable local government that involves our community in the decision making process, effectively manages our public resources through sound financial management and well informed strategic planning for our Shire's future.*

Council achieved 100% of the actions set out in the proactive leadership actions in the 2022/2023 delivery program.

Action	Number of actions completed	Total number of actions
<b>100% of actions completed</b>		
4.1	6	6
4.2	15	15
4.3	17	17
4.4	9	9

# PROACTIVE LEADERSHIP

Provision of an accountable and transparent leadership – SP Nos. 30, 31, 32.

Action Code	Action	Performance Measure	Action Progress	Comments
4.1.01.01	Continue to gather feedback regarding community engagement strategies.	Annual review of community engagement strategy to Council by 30 November each year.	100%	Consultation continues in relation to the engagement strategy with a full review to be considered by Council following the elections in September 2024.
4.1.01.02	Promote the positive aspects of Narromine Shire Council. Provide important information to the community.	Provide updates to the community on Council activities through all means available within the communications strategy.	100%	Promotion and communication of Council activities through weekly Council Column, Press Releases and Social Media.
4.1.02.01	Councillors maintain strategic community focus through strong and visionary leadership.	Positive media around Council's strategic approach.	100%	Councillors continued to work towards satisfying the visions and aspirations of the Narromine Shire Council Community Strategic Plan.
4.1.03.02	Provide an opportunity for the public to address Council on relevant issues through the Public Forum Policy at Council Meetings.	Advise the public of the availability of the public forum.	100%	Public forum is made available to members of the public prior to each Council Meeting. Council Meetings are advertised in the Council Column and on Council's website. The Community Engagement Plan and Community Participation Plan provide further opportunities for members of the public to participate in a diverse range of projects.
4.1.03.03	Continue to facilitate S355 Advisory Committees.	Annual review of Section 355 Committee Charters and annual appointment of delegates (September).	100%	Council's Section 355 Committee Charters were reviewed at the September 2023 Council Meeting. Delegates to the committees were appointed, as well as representatives to external committees.
4.1.04.01	Present a positive image of Council to the community.	Provide weekly communications via various means per the communication strategy.	100%	Council staff work to ensure positive communication with the community. Communication via weekly newspaper column and social media.

# PROACTIVE LEADERSHIP

Effective council organisational capability and capacity – SP No. 30.

Action Code	Action	Performance Measure	Action Progress	Comments
4.2.01.01	Encourage and reward innovative practices within Council's workforce.	One innovation introduced per directorate each year.	100%	Employee performance recognised and rewarded by Council at its function held in December 2023. Council continues to encourage innovative practices in all directorates.
4.2.01.02	Foster a culture of continuous improvement through Council's Employee Reward and Recognition Program.	Nominations received and awards presented.	100%	Council presented long service awards, and employee recognition rewards at its function held in December 2023.
4.2.01.03	Effective use of Audit Risk and Improvement Committee.	85% of identified recommendations actioned.	100%	Council's Audit Risk and Improvement Committee met regularly throughout the year to review and provide independent advice to the General Manager and the governing body of Council on aspects of the Council's operations in accordance with Section 428A of the Local Government Act. The Committee provides information for the purpose of improving Council's performance of its functions.
4.2.02.01	Completion of annual training plans and delivery of identified development requirements.	Annual training program (aligned to skills steps and performance reviews) established by 31 May.	100%	Staff annual training plans were developed early in the 2023/2024 financial year. Skills development was provided in accordance with budget and availability of providers.
4.2.02.03	Provide policies, programs and initiatives that support employee work/life balance.	Initiatives communicated to employees and employees leave balances kept within acceptable limits.	100%	Relevant policies were reviewed as required, with initiatives considered and communicated to employees.
4.2.02.04	Implement coaching and mentoring programs across the organisation to support leadership growth.	Leadership and management tools identified and made available.	100%	Council continues to promote its values and strategic direction to support leadership growth. Tailored leadership training delivered to outdoor leaders and emerging leaders from May 2024.
4.2.02.05	Implementation of Councillor Training and Professional Development Program.	95% attendance by Councillors at scheduled training events.	100%	During the year, information on available LGNSW courses was provided to Councillors for consideration. A strong focus was placed on cyber security awareness training.
4.2.03.01	Integrated Planning and Reporting documents reflect best practice.	All plans adopted by 30 June.	100%	Integrated Planning and Reporting document, including budget, long term financial plan and operational plan for 2024-25 were adopted by Council at the June 2024 ordinary meeting.

# PROACTIVE LEADERSHIP

Action Code	Action	Performance Measure	Action Progress	Comments
4.2.04.02	Customer services standards.	Annual satisfaction survey.	100%	Services of a high standard and quality were provided to the residents. Feedback from the community and low number of complaints indicated an overall high satisfaction rate with the services.
4.2.04.03	Customer Requests responded to within time frames agreed in Customer Service Policy.	85% compliance with Customer Service Policy.	100%	Monitor and review customer requests on an ongoing basis to ensure responses are provided in accordance with the requirements of Council's Customer Services Policy. High level of standard and quality customer services are delivered on a daily basis to the community.
4.2.05.01	Promote future workforce development with options such as traineeships, apprenticeships and cadetships within each department.	Applicable positions assessed and filled.	100%	Operational staff developed through mature age apprenticeships and training. Current traineeships in ICT and Waste, and cadet positions in Engineering, Finance and Planning.
4.2.05.03	Continue to implement best practice recruitment and selection practices, including strategies to fill gaps.	Vacancies filled within 90 business days.	100%	Recruitment was conducted in a timely manner, with vacancies generally filled within 90 days. Training and development strategies have been effective to fill gaps and improve employee retention.
4.2.05.04	Measure and improve employee engagement.	Employee engagement survey undertaken by 31 December 2023/24 and 2025/26.	100%	An employee engagement survey was undertaken in early 2024 to seek feedback from employees, understand key issues and concerns, identify opportunities for improvement and to provide a benchmark to measure the effectiveness of initiatives. High level results were achieved in the areas of health and safety; resources; flexibility; supervision; risk reporting and workload. An action has subsequently been developed to address areas for improvement being processes; recognition; benefits and communication.
4.2.06.01	Councillors to act positively at all times in the public eye.	Number of complaints received.	100%	Councillors continue to foster and maintain positive relationships so that informed decisions can be made and positive outcomes achieved.
4.2.06.02	Councillors and staff act ethically and make informed, transparent and inclusive decisions in the interest of the whole community.	Number of complaints received.	100%	Council's Code of Conduct prescribes the ethical and behavioural standards expected of Councillors and staff. During the year, one Code of Conduct complaint was received.

# PROACTIVE LEADERSHIP

A financially sound council that is responsible and sustainable – SP No. 30.

Action Code	Action	Performance Measure	Action Progress	Comments
4.3.01.01	Implementation of the Delivery Program and Operational Plan including Budget and Asset Management Plan on an annual basis.	Plans and Budget documentation endorsed by Council by 30 June each year.	100%	Council's Delivery Program, Long Term Financial Plan, and Operational Plan and Budget for 2024–2025 and Asset Management Plans were adopted by Council on 26 June 2024.
4.3.01.02	Continue to prepare financially sustainable budgets for consideration by Council.	Council prepares annual balanced budget for adoption by Council.	100%	Quarterly budget reviews for 2023/24 budget were presented to Council during the financial year as required under the Local Government Act. The budget was amended and approved by Council as required.
4.3.01.03	Continue to develop revenue strategies that are equitable and contribute to a financially sustainable future.	Sustainable Statement of Revenue Policy endorsed by Council by 30 June each year.	100%	Council recorded income of \$39,027M for the 2023–24 financial year which is \$6,022M (18%) more than the previous year. Council remains in a strong financial position at the end of the financial year.
4.3.01.04	Levy and collect rates and charges in accordance with statutory requirements and Council policies.	No known breaches of policy.	100%	Rates and charges and supplementary levies were completed for the 2023/24 financial year in accordance with statutory requirements, policies and operational plan.
4.3.01.05	Provide monthly cash balances and detailed quarterly financial reports to Council.	Reports prepared and accepted by Councillors and management.	100%	Reports were prepared and presented to Council monthly as required.
4.3.01.06	Prepare Council's Annual Financial Accounts in accordance with relevant Acts and Regulations.	Unmodified audit report issued by 31 October each year.	100%	Council's 2022–23 annual financial statements were considered and adopted by Council in November 2023 after signing off by the Auditor-General. Council received an unqualified opinion on its statements. Final audited statements were completed and lodged with the OLG on 17 November 2023. (Council was granted an extension until 30 November.)
4.3.01.07	Ensure Council has adequate cash flow to meet their needs.	Maintain level of outstanding rates and charges at below 10% at year end.	100%	Cash flow is monitored daily to ensure sufficient cash is available to meet Council's needs. Budget is controlled and monitored on an ongoing basis to ensure expenditure is in line with approved budget.

# PROACTIVE LEADERSHIP

Action Code	Action	Performance Measure	Action Progress	Comments
4.3.01.08	Ensure Council's ongoing financial viability.	Maintain a debt service ratio below 10%.	100%	Expenditure for 2023–2024 was within budget. The Budget was reviewed quarterly and amended as required.
4.3.01.09	Ensure accounting data is recorded accurately and returns are filed in accordance with legislative requirements.	Positive audit findings. Reduction in issues raised in management letter of medium consequence or higher.	100%	Financial system is maintained and updated continuously. All returns completed and submitted. Council received a positive 2022/23 audit finding.
4.3.02.01	Maximise opportunities for utilising grants to supplement and support identified Council priorities and projects.	At least two successful grants received each year for projects within Council priority areas.	100%	Successful grants for the 2023/24 financial year included – Infrastructure Betterment Fund and Local Roads and Community Infrastructure Program – Phase 4 as well as Roads to Recovery.
4.3.02.02	Identify projects suitable for grant applications.	At least five identified projects per year in the operational plan, subject to grant funds.	100%	There are at least five projects identified in the operational plan noted for funding, including projects to sporting fields, footpaths, roads and building improvements.
4.3.03.03	Review asset management plans annually.	Asset management plans updated annually by 30 June.	100%	Asset Management Plans revised and endorsed by Council on 26 June 2024.
4.3.03.04	Undertake monthly inspections of Regional Roads.	12 inspections of each Regional Road per year.	100%	Monthly inspections of regional roads occurred in 2023/2024. Council has recently purchased some AI technology which enables faster inspections, reducing time to undertake inspections and increasing the frequency of inspections.
4.3.03.05	Undertake annual inspections of Local Roads.	100% Local Roads inspected minimum of once per year.	100%	All roads were inspected in 2023/2024. The recently purchase of AI technology which enables fast and reliable asset inspections. Council is planning to move to quarterly inspections of all roads with the AI technology.
4.3.03.06	Review and implement plant and fleet replacement strategy.	Strategy reviewed and implemented.	100%	Council's plant and fleet program for 2023/2024 was finalised and provided as input into the 2024/25 budget. Works are underway to start purchasing priority items on the list.

# PROACTIVE LEADERSHIP

Action Code	Action	Performance Measure	Action Progress	Comments
4.3.03.07	Council's property strategy reviewed and actions implemented.	85% of actions implemented.	100%	<p>Actions within Council's Property Strategy continued to be implemented.</p> <p>The section 7.12 contributions plan capital works program was reviewed. The Integrated Water Cycle Management Plan Issues and Options Report was provided to Council.</p> <p>Council's Narromine wetlands extension with a further two ponds excavated, and two car parks finalised during the year.</p> <p>The 7-lot residential development in Derribong Street, Trangie commenced.</p> <p>Narromine Wentworth Parklands and Skypark residential land sales also progressed throughout the year.</p>
4.3.03.08	Review IT strategic plan.	Implement actions.	100%	IT services have been delivered and provided during the year in compliance with the IT Strategy of Council.

Sound partnerships are encouraged and fostered – SP No. 32.

Action Code	Action	Performance Measure	Action Progress	Comments
4.4.01.01	Active membership and representation on government, regional and other bodies.	Maintain membership of relevant government, regional and area bodies.	100%	Council continues to remain an active member of Country Mayors Association and the Alliance of Western Councils.
4.4.01.02	Prepare submissions as required.	One submission prepared per year.	100%	A submission was made to call on NSW Parliament to commit to bipartisan support to establish a Parliamentary Inquiry into the rate of crime in Regional, Rural and Remote NSW and increase front line policing numbers.
4.4.01.03	Continue to participate in shared opportunities through Alliances.	Attendance and participation in all Alliances meetings and activities.	100%	<p>Council continued to foster partnerships and participate in shared opportunities. Council remained a member of the Alliance of Western Councils and the Orana Water Utilities Alliance and actively participates in HR and Payroll networking groups.</p> <p>Council remains a member of various associations to advocate on issues of local and regional significance i.e. Netwaste, Country Mayors Association, Murray Darling Association etc.</p>



# PROACTIVE LEADERSHIP

Action Code	Action	Performance Measure	Action Progress	Comments
4.4.02.01	Represent the community's interests and lobbying topics of significant impact to the Shire.	One submission per quarter.	100%	Submissions were completed when received – Request to Minister to review the Environmental Planning and Assessment Act 1979 to streamline planning in NSW.
4.4.02.02	Advocate to other tiers of government for a better allocation of funding to support the delivery of services for which other levels of government have primary responsibility.	Meet every six months with State and Federal Local Members and relevant agencies.	100%	Quarterly meetings are held with the State Member and six-monthly meetings are held with the Federal Member to advocate for key local and regional issues i.e. financial sustainability, funding initiatives, provision of health services, water security etc.
4.4.03.01	Build strong relationships with State and Federal members and State Government agency representatives and regional development organisations.	Meet every six months with State and Federal Local Members and relevant agencies to ensure the development and delivery of community service and emerging business sectors.	100%	Six-monthly meetings were held with the Federal Member, and quarterly meetings held with the State Member, NSW Police and Regional Development Australia. Council representatives also attend interagency meetings.
4.4.03.02	Review Council's Social Plan.	Implement actions in the Social Plan.	100%	Next round of improvements per Social Plan goals are being planned. Includes upgrades to libraries, Dundas Park facilities.
4.4.04.01	Work collaboratively with community groups through representation at the Interagency Group.	Increase the representation of community groups within the Interagency Group annually.	100%	Council continued to participate in regular meetings in both Trangie and Narromine.
4.4.05.02	Work collaboratively with the community through greater representation at the Trangie Action Group and Tomingley Advancement Association.	90% attendance by Councillor Representative.	100%	Councillor representative in attendance at Trangie Action Group Meetings. Staff also attend the Tomingley Advancement Association meetings.





## MAJOR CAPITAL WORKS UNDERTAKEN

- Completion of Oaks Bridge realignment
- Burraway Street footpath construction
- Numerous flood damage road repairs
- Trangie Truck Wash upgrade completed
- Narromine Wetlands Extension Project finalisation – completion of car park, walking path upgrades, and planting of over 300 saplings
- Trangie Sporting Precinct Car Park
- Significant fleet replacement including Loader for Narromine Waste Depot and other heavy vehicles
- Turf installation at Cale Oval and extension of disabled access around the perimeter of the grandstand
- Gainsborough Road upgrade
- Tullamore Road Phase 1 upgrade, Farrendale Road upgrade
- Narromine Sporting Complex air conditioning upgrade, roof repairs, and upgrades to the security system
- Road reseals including Willydah Road, Tomingley Road, Burroway Road, Dappo Road and Dandaloo Road
- Kerb and gutter installation – A'Beckett Street, Fourth Avenue
- Water main installation, Harris Street, Trangie
- Nymagee Street footpath and parking upgrade
- Painting of Trangie Pool
- Narromine Tennis Courts and Clubhouse, Cale Oval
- Trangie Tennis and Netball Courts – new surface
- CCTV Extension, Trangie and Narromine
- Animal Shelter upgrade, Narromine
- Southern Zone Water Booster System

## MAJOR CAPITAL WORKS COMMENCED

- Northern Zone Water Booster Project
- Belgrove Street Subdivision Works – Trangie
- Narromine Northern Drainage Project
- Narromine and Trangie pool shade replacement
- Light vehicle parking area upgrade Burraway Street, Narromine
- Enmore Road upgrade
- Narromine and Trangie Library upgrades
- Tullamore Road Phase 2 upgrade



## 2023/2024 GRANTS

### SUCCESSFUL

- Restart NSW – RNSW2513 – Narromine Industrial Precinct and Freight Exchange – \$9,000,000
- 2023/2024 Repair and Improvement of Regional Roads Program – \$4,283,699
- Storm and Flood AGRN – \$1,000,000
- Regional Road Block Grant – \$1,217,000
- Betterment Improvement Program – \$2,828,471
- Community Assets Program (Flood Repair – Community Infrastructure) – \$828,000
- Local Roads & Community Infrastructure Program Phase 4 (Part A) – \$909,690
- Local Roads & Community Infrastructure Program Phase 4 (Part B) – \$524,729
- Restart NSW – RNSW2773 – Bridge and Route Loading Assessments – \$830,000
- Open Streets Program – The Narromine Dolly Parton Festival – \$150,000
- Regional Youth Holiday Break Programs 2023/24 – \$28,000
- Two Dollar for One Dollar Native Fish Stocking Program 2023/24 – \$4,000
- NSW Operational Library Grants – \$80,000

# EVENTS

## Volunteers Day

August 2023

Volunteers Day 2023 was held at the Council Chambers. Many volunteers from various community organisations attended this morning's tea to be recognised for the valuable contributions they make to the community.

## RU OK Day

September 2023

RU OK Day BBQ breakfast was held at Tom Perry Park. This community breakfast was well attended by the community, with many people enjoying a bite to eat, coffee and the chance to have a chat with others from the community.

## NAIDOC Week

September 2023

The week commenced with a march down Dandaloo Street to Tom Perry Park to witness a baby baptism smoking ceremony. This cultural gathering was enjoyed by many school children and community members. A BBQ lunch was provided, and Indigenous dancers gave a moving performance. Later in the week, an elder's lunch was held, where Narromine High School students provided a delicious meal. The week's events finished up with a community day at Payten Park that was enjoyed by all attendees.

## Narromine Aviation Museum Memorial Wall Opening

October 2023

A memorial wall with the names of every pilot who trained at the Narromine Aerodrome was unveiled in front of a large crowd. This memorial is a fitting tribute to many who gave so much for our country and a valued addition to the Narromine Aviation Museum.

## Narromine Dolly Parton Festival

October 2023

The Narromine Dolly Parton Festival was a huge success in 2023. The event kicked off in the morning when the Dandaloo Street party came alive. Around 1500 people took part in this all-things "Dolly" style celebration, with live performances and market stalls keeping the crowd entertained. The party continued into the night at the Narromine Golf Club, where many revellers donned their best Dolly Parton outfits and enjoyed live performances well into the night. This festival is fast proving a must for the entertainment calendar.

## Shop Local Campaign 2023

November/December 2023

This six-week retail campaign aimed at attracting both local and regional shoppers to the Narromine Region. Council provided promotional material and advertisement on many platforms such as radio, newspaper, and social media to promote this campaign. The campaign has proven very successful in the past for the region's retailers. Over thirty businesses participated in the promotion, and the popular campaign will continue in 2024.

## World Gliding Championships December 2023

December 2023

The 37<sup>th</sup> FAI World Gliding Championships, held from 2–16 December 2023 at the Narromine Aerodrome, attracted 80 competitors from 21 different countries and over 1,100 visitors to the region. The opening ceremony was held at Cale Oval Narromine, where competitors took part in an Olympic-style ceremony where locals came out to witness this milestone event. The Mayor held an official welcome dinner for team managers, this evening was most memorable and thoroughly enjoyed by all that attended. The closing ceremony was held at the aerodrome and was a fitting farewell to an extremely well-executed, world-class event.

## Venetian Carnival

December 2023

This Christmas-style carnival was held at Cale Oval Narromine. This carnival hosts market stalls, live performances, food trucks, free children's activities and the highlight of the evening a visit from Santa. This event attracted approx. 500 participants and is a highlight on the region's events calendar.

## Citizenships

January 2024

During 2023/2024, Council welcomed Mr Jojy Johnson into the community, with Mr Johnson making the pledge to become a citizen during our Australia Day celebrations at Dundas Park in Narromine.

# EVENTS

## Australia Day

January 2024

Michelle Leonard, Australia Day ambassador and founder of Moorambilla Voices, travelled to Narromine to officiate at the celebrations. Starting with breakfast at Dundas Park, Michelle presented local awards to deserving community volunteers for their contribution to the community. Over 250 people celebrated Australia Day at Dundas Park in Narromine with a free community breakfast.

The following awards were presented at the Narromine Australia Day Celebrations.

- Citizen of the Year: Beryl Hartley
- Senior Citizen of the Year: Norman Lewis
- Junior Sports Person of the Year: Abigail Ballhausen
- Senior Sports Person of the Year: Doug Potter
- Young Citizen of the Year: Keiley Noble
- Event of the Year: World Gliding Championships

The Trangie Australia Day celebrations were hosted by the Trangie Action Group.

The evening function was a great success, with the following awards being presented by Doug Menzies Trangie's 2024 ambassador.

- Citizen of the Year: Sue–Ann Fulwood
- Senior Citizen of the Year: Rosalind Hayden
- Young Citizen of the Year: Kaitlin O'Neil
- Junior Sports Person of the Year: St Johns Trangie 4 x 50m relay team Emmei Boyd, Ruby Milgate, Max Berry and Josh Simmons
- Senior Sports Person of the Year: Leanne Furney
- Community Event of the Year: Trangie Tigers Rugby Union Reunion
- Special Achievement Award: Ray King
- Children's Champion Award: Maggie Gordon

## Senior Citizens Day

March 2024

Senior Citizens Day was held at the Narromine Bowling Club in 2024. Mayor Craig Davies hosted the morning, during which many Seniors enjoyed a lovely morning tea and the soothing tunes of a local singer. Narromine senior citizen of the year Norm Lewis spoke on the importance of volunteering, the numerous committees he has worked on over the years, and the friendships these committees have provided. The morning was well attended.

## School Holiday Sport and Recreation Activities

During each of the School Holidays, a number of free Sport and Recreational programs were offered to children between the ages of 7 and 17 within the Narromine Shire.

July 2023

Youth and Adult Resin Workshops; Skateboard design, Keyrings and Jewellery, Cheeseboard and Coaster Workshops. Assisted with Communities for Children Youth excursions to Paintball, Dubbo Zoo and Burrendong Dam. JMF Soccer Clinic and Rugby Union Clinic.

September/October 2023

TOTEM Skateboarding Clinic, Dolly Parton Youth Silent Disco, Mobile Rock–Climbing Wall and JMF Soccer Clinic.

December 2023/January 2024

Free Pool days, Pool Discos and Pool Inflatable Days, Kids BINGO, JMF Soccer Clinic.

April 2024

Youth Colour Run, FMX Trick Show, Inflatable Obstacle Course, Inflatable Movie Night, JMF Soccer Clinic.





# ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT

### CSP Objective 2.1

Economic Development remains a focus of Narromine Shire Council featuring strongly in the Community Strategic Plan. Council continues to have a focus on new business opportunities, the development of available land and assisting where it can with local expansion. In the past year there has also been a focus on Community development with major project works completed to sporting fields in Trangie and Narromine and ongoing works at the Narromine wetlands.

In this past year Council has acquired additional land for future large lot residential development and continued with planning for the Industrial subdivision at Craigie Lea Lane.

## INLAND RAIL CONSULTATION

### CSP Objective 4.4

A review of progress and priorities was undertaken by Inland Rail in regards to the project being developed from Melbourne to Brisbane. Largely there has been a pause in works north of Narromine to Narrabri with ARTC priorities being further detailed studies of the selected route and property acquisition.

Work has however continued on the Materials Distribution Centre at Craigie Lea Lane throughout 2023/24 with initial works now completed to enable the storage of sleepers for the future project.

## EVENT DEVELOPMENT

### CSP Objective 1.2

Events have continued to be popular over the past 12 months with a second successful Dolly Parton Festival being supported as well as continued race meetings in Narromine, Trangie and Tomingley.

Council has continued to support sporting clubs to host matches and larger tournaments with local clubs now making the most of improved netball and tennis facilities in Narromine and Trangie and our local football teams utilising the facilities at Cale Oval. In late 2023 improvements to the Soccer Club facilities as well as to the Trangie Pool will assist these Clubs into the future. In both of these cases funding was obtained directly by the Clubs with the works supported by Council.

Council continues to support important community days like Australia Day and NAIDOC week as well as youth sport and recreation events in each of the school holidays.

# FINANCIAL SNAPSHOT

## Financial Performance

Council's financial position continues to remain sound. A summary of our financial result is outlined below:

Income Statement	2024 (\$'000)	2023 (\$'000)
Total income from continuing operations	35,935	33,215
Total expenses from continuing operations	32,120	25,720
Operating result from continuing operations	3,815	7,495
<b>Net operating result for the year</b>	<b>3,815</b>	<b>7,495</b>
Net operating result before grants and contributions provided for capital purposes	(5,683)	733
Statement of Financial Position		
Total current assets	36,042	38,672
Total non-current assets	408,460	406,074
Total current liabilities	(11,410)	(12,123)
Total non-current liabilities	(4,610)	(5,747)
<b>Total equity</b>	<b>(428,482)</b>	<b>426,876</b>
Other Financial Information		
Operating performance ratio %	(22.56%)	1.79%
Own source operating revenue ratio %	43.57%	49.09%
Unrestricted current ratio	5.42x	4.52x
Debt service cover ratio	2.74x	6.43x
Rates and annual charges outstanding ratio %	9.36%	7.28%
Cash expense cover ratio	13.44 months	17.11 months

## Cash Position

Council has cash and investment holdings of \$29.1m as at 30 June 2024. A summary of our cash flow for year ended 30 June 2024 is shown below:

	2024 (\$M)	2023 (\$M)
Cash flows from operating activities	16,245	21,026
Cash flows from investing activities	(14,352)	(17,207)
Cash flows from financing activities	(1,263)	105
Net increase (decrease) in cash held	630	3,924
Cash at beginning of financial year	8,467	4,543
Cash at end of financial year	9,097	8,467
Plus investment on hand – end of year	20,000	20,000
<b>Total cash, cash equivalents and investments</b>	<b>29,097</b>	<b>28,467</b>

# FINANCIAL SNAPSHOT

## Income Statement

Council's operating result (\$3.8M including the effect of depreciation expense of \$9.6M) is lower than the 2023–24 result.

The net operating result before capital grants and contributions of – \$5.7 is \$6.4M less than the previous year. This is mainly due to flood damage works undertaken by Council during the year.

Rates and annual charges revenue (\$10.4M) increased by \$0.5M (5.5 per cent).

Council received grants and contributions revenue of \$20.1M, which is \$3.3M more than the previous year. This is due to capital grants received during the year.

	2024 (\$M)	2023 (\$M)
Rates and annual charges revenue	10.4	9.9
Grants and contributions revenue	20.1	16.8
Operating result for the year	3.8	7.5
Net operating result before capital amounts	(5.7)	0.7

## Statement of Cash Flows

The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year. Council's Cash and Equivalents increased with \$630K for the 2023–24 financial year.

## Financial Position

External restrictions include unspent specific purpose grants, contributions and domestic waste charges, and water and sewerage funds. Balances are internally restricted due to Council policy or decisions for forward plans including works program. Unrestricted balances provide liquidity for day–today operations.

Cash and Investments	2024 (\$M)	2023 (\$M)
External restrictions	16.5	17.0
Internal restrictions	10.5	9.8
Unrestricted	2.1	1.6
<b>Cash and investments</b>	<b>29.1</b>	<b>28.4</b>



# FINANCIAL SNAPSHOT

## Performance Ratios

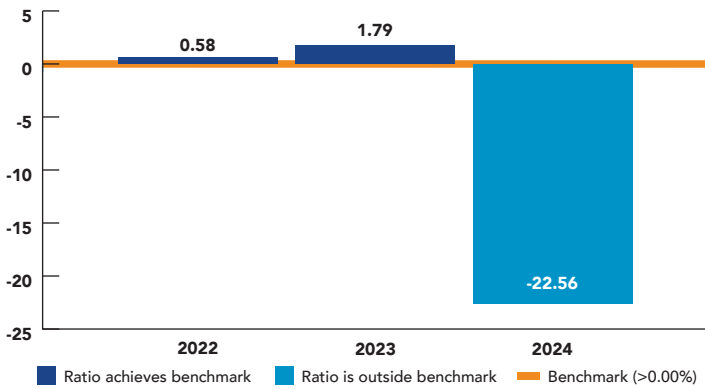
G5-1 Statement of performance measures – consolidated results (graphs).

### Operating Performance Ratio

This ratio measures Council’s achievement of containing operating expenditure within operating revenue.

Council’s operating performance ratio decreased significantly from the previous year due to timing differences in relation to flood damage funding received and work undertaken.

2023/2024 ratio: -22.56%

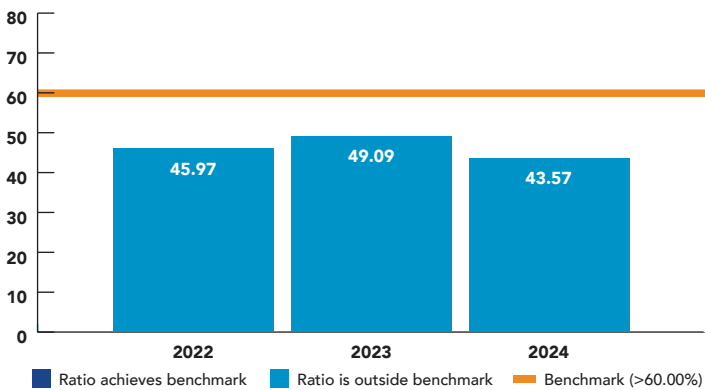


### Own Source Operating Revenue Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Narromine Shire Council is a rural Council with limited revenue generating opportunities. Council has generated 43% of its total revenue from own sources which is lower than the benchmark set by the OLG.

2023/2024 ratio: 43.57%

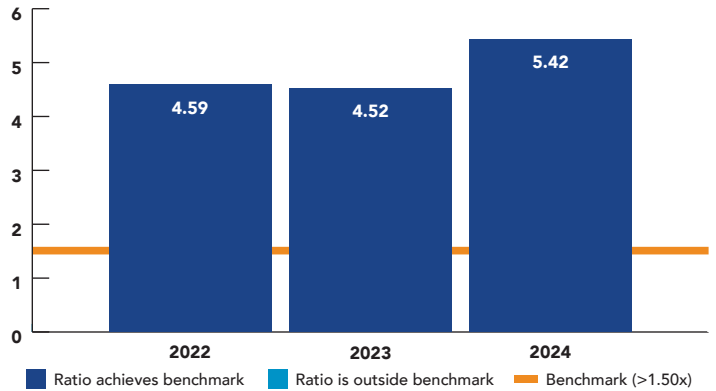


## Unrestricted Current Ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Council’s result is well above the benchmark set by the OLG.

2023/2024 ratio: 5.42x

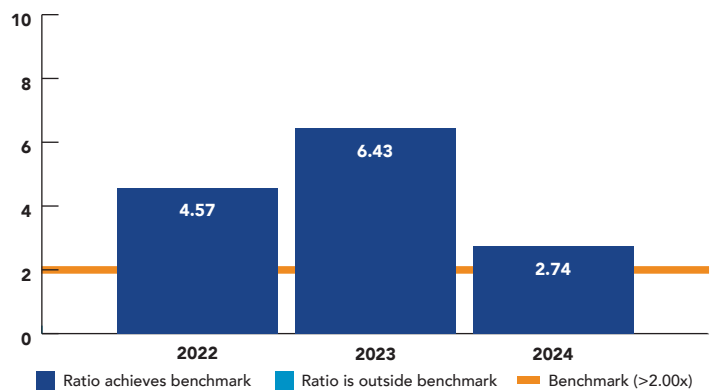


## Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.

Council continues to monitor its liquidity levels and the debt service cover ratio. The result is above the benchmark set by OLG of 2.0 times.

2023/2024 ratio: 2.74x



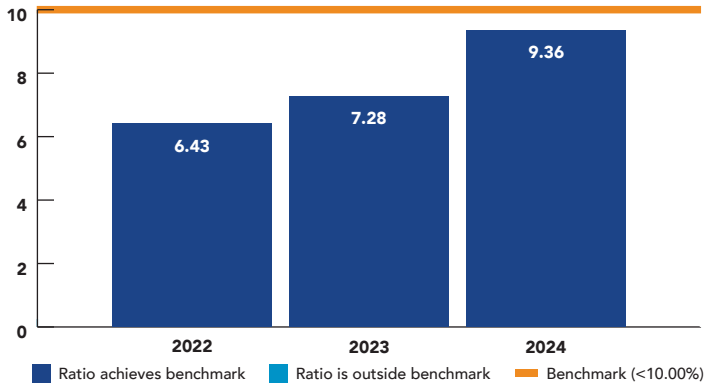
# FINANCIAL SNAPSHOT

## Rates and Annual Charges Outstanding Percentage

To assess the impact of uncollected rates and annual charges on Council’s liquidity and the adequacy of recovery efforts.

Council’s result is 9.36% which exceeds the limit set by OLG.

2023/2024 ratio: 9.36%

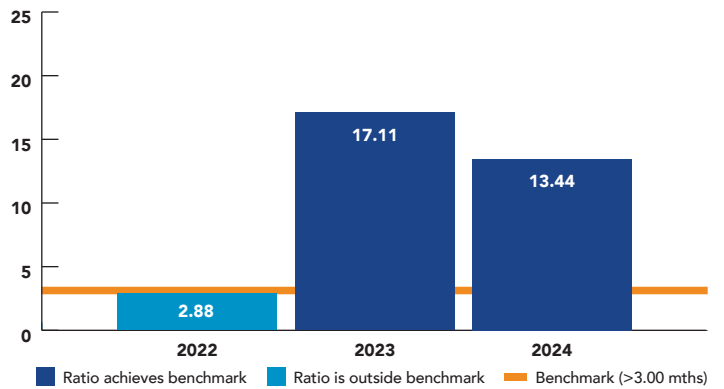


## Cash Expense Cover Ratio

The liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Council is well above the benchmark set by OLG which is 3.00 times for rural Councils.

2023/2024 ratio: 13.44 months



# OUR STATUTORY REPORT

Under the Local Government Act 1993 (Act) and Local Government (General) Regulation 2021 (Reg), Narromine Shire Council must provide information to the Minister for Local Government annually. This information is provided below:

## IMPLEMENTING COUNCIL'S COMMUNITY STRATEGIC PLAN

*Local Government Act 1993 Section 428(2)*

Refer to Annexure One for a copy of the prepared State of Our Shire Report.

## AUDITED FINANCIAL REPORTS

*Local Government Act 1993 Section 428(4)(a)*

Refer to Annexure Two for a full copy of our audited Financial Statements prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting.

## MODERN SLAVERY

*Local Government Act 1993 Section 428(4)(c)*

*Statement detailing the action taken by Council in relation to any issue 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.*

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

*Local Government Act 1993 Section 428(4)(d)*

*Statement of steps taken to ensure that goods and services procured by and for the Council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018.*

Council is committed to ensuring that our employees and suppliers have a full understanding of the modern slavery risks and continue to refine our policies and processes to ensure that we recognise, prevent, mitigate and address (if necessary) instances of modern slavery to the best of our ability.

## ENVIRONMENTAL UPGRADE AGREEMENT

*Local Government Act 1993 Section 54P(1)*

*Particulars of any environmental upgrade agreement entered into by the Council.*

Nil.

## SPECIAL VARIATION EXPENDITURE

*Special Rate Variation Guidelines 7.1*

*Report on activities funded via a special rate variation of general income.*

Under section 508A(1) of the Local Government Act 1993, Council was successful with an application for a Special Rate Variation of 3.5% for the 2015/2016 and 2016/2017 rating years to address ongoing operating deficits caused by the loss of grant funds.

Council minimised the impact to ratepayers by limiting the time period and percentage increase while ensuring financial sustainability.

There were no significant differences between the proposed program and the program of expenditure that was actually funded by the special variation. For the 2023/2024 financial year, Council reported an operating loss of \$5,683M which was due to flood damage works carried out on infrastructure assets. These works are 100% grant funded.

Since 2015/2016, Council reported net operating surpluses every year except for 2021/2022 and 2023/2024. Council's net operating results before grants and contributions for capital purposes and actual expenditure funded by the special rate variation were as follows:

Year	Operating Income ('000)	Operating Expenditure ('000)	Net Operating Result ('000)
2015/16	19,577	17,211	2,366
2016/17	23,313	18,860	4,453
2017/18	20,735	20,721	14
2018/19	21,104	20,839	265
2019/20	20,634	20,199	435
2020/21	23,428	22,293	1,135
2021/22	23,729	25,789	(2,510)
2022/23	26,453	25,720	733
2023/24	26,437	32,120	(5,683)
*2024/25	26,068	25,594	474

\*Forecasted

Council reported an operating loss of \$2,510M for the 2021/2022 financial year. This was mainly due to negative returns on investments which resulted in a loss in interest and investment revenue for the year.

# OUR STATUTORY REPORT

## WRITE OFF'S

Local Government (General) Regulation 2021, Section 132

Amount of rates and charges written off during the year.

\$922.00.

## COUNCILLOR PROFESSIONAL DEVELOPMENT

Local Government (General) Regulation 2021, Section 186

Induction Training Courses.

Nil.

Ongoing professional development.

Cyber Security Training – Presented by ICT Coordinator, Narromine Shire Council undertaken by:

- Cr Craig Davies, Mayor
- Cr Dawn Collins, Deputy Mayor
- Cr Casey Forrester
- Cr Adine Hoey
- Cr Ewen Jones
- Cr Les Lambert.

Seminars, circulars and other activities delivered as part of the ongoing professional development program during the year.

Nil.

## OVERSEAS VISITS

Local Government (General) Regulation 2021, Section 217 (1)(a)

Details of Overseas

There were no overseas visits during the year by any Councillors, Council staff or other persons while representing Council.

## COUNCILLOR EXPENSES AND PROVISION OF FACILITIES

Local Government (General) Regulation 2021, Section 217(1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

Expense	2023/24
Mayoral Allowance	28,430
Councillor Fees	98,811
Provision of dedicated office equipment allocated to Councillors	-
Telephone calls made by Councillors	2,381
Attendance of Councillors at conferences and seminars	10,796
The provision of induction training and professional development for mayor and other councillors	-
Other training of councillors and provision of skill development	-
Interstate visits by Councillors, including transport, accommodation and other out-of-pocket travelling expenses	4,239
Overseas visits by Councillors, including transport, accommodation and other out-of-pocket travelling expenses	-
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 for the payment of expenses and the provision of facilities for the mayor and councillors	-
Expenses involved in the provision of care for a child or an immediate family member of a councillor	-
Other Councillor expenses (catering, stationery etc.)	22,263
<b>Total</b>	<b>166,920</b>

# OUR STATUTORY REPORT

## CONTRACTS AWARDED

Local Government (General) Regulation 2021 clause 217(1)(a2) (i), (ii)

Details of each contract awarded (other than employment contracts and contracts less than \$150,000).

Name of Contractor	Nature of Goods/ Services Supplied	Total Amount Payable (incl GST)
Australian Rail Track Corporation Limited	Purchase of Lot 2 DP129897	\$1,892,046.80
Stantec Australia Pty Ltd	Narromine Levee Feasibility Study	\$659,720.49
Conplant Pty Ltd	Casual Plant Hire	\$867,775.00 (Est)
Stablifix Pty Ltd	Schedule of rates contract	\$1,166,427.00 (Est)
DJ & LE Anning Grader Hire		\$2,186,055.00 (Est)
Castlyn Pty Ltd t/a Inland Petroleum		Bulk Fuel
Country Wide Asphalt Pty Ltd	Bitumen Spray Seal Bitumen Emulsion	\$6,803,385.00 (Est)
Regional Quarries Australia	Winning, Rock Crushing, Blasting & Aggregate Supply	\$2,864,812.23 (Est)
Central West Linemarking	Schedule of rates contract	\$426,670.00 (Est)
Barnson Pty Ltd	Linemarking	\$391,400.00 (Est)
GHD Pty Ltd	Schedule of rates contract	\$690,612.00 (Est)

## LEGAL PROCEEDINGS

Local Government (General) Regulation 2021 Section 217(1)(a3)

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

Total cost for legal proceedings taken by or against Council, including out of court settlements, for the period under review was \$40,806.00. The proceeding is still in progress.

## PRIVATE WORKS

Local Government (General) Regulation 2021 Section 217(1)(a4)

Local Government Act 1993 Section 67, 67(2)(b), 67(3)

Summary of resolutions made concerning work carried out on private land.

Nil.

## CONTRIBUTIONS

Local Government (General) Regulation 2021 Section 217(1)(a5)

Local Government Act 1993 Section 356

Total amount contributed or otherwise granted to financially assist others.

\$26,169.82.

## EXTERNAL BODIES

Local Government (General) Regulation 2021 Section 217(1)(a6)

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

Nil.

## CONTROLLING INTERESTS

Local Government (General) Regulation 2021 Section 217(1)(a7)

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

Nil.

# OUR STATUTORY REPORT

## COUNCIL PARTICIPATION

Local Government (General) Regulation 2021 Section 217(1)(a8)

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

Council was a party to the following joint venture during the year

- Macquarie Regional Library.

## EQUAL EMPLOYMENT OPPORTUNITY

Local Government (General) Regulation 2021 Section 217(1)(a9)

Statement of activities undertaken to implement Council's Equal Employment Opportunities (EEO) management plan.

Council's EEO Committee is held in conjunction with Council's Consultative Committee Meetings.

Activities included:

- 4 meetings in the 2023/2024 year
- The promotion of EEO, anti-discrimination/harassment through mandatory online training
- Ensuring all opportunities to act in higher positions have been based on merit
- All staff offered interviews on exit to ensure resignations are not due to EEO or harassment issues.

## EMPLOYMENT OF GENERAL MANAGER

Local Government (General) Regulation 2021 Section 217(1)(b)(i), (ii), (iii), (iv), (v)

Statement of the total remuneration package of the General Manager and Senior Staff including Salary components, bonus, performance or other payments, Employer's contribution or salary sacrifice, non-cash benefits and fringe benefit tax for any such non-cash benefits.

During the year, Council had two senior staff as defined by the Local Government Act comprising of a General Manager and one other senior staff.

Total Remuneration Package	
General Manager	\$304,500
Senior Staff	\$230,000

## EMPLOYMENT STATISTICS

Local Government (General) Regulation 2021 Section 217(1)(d)(i),(ii),(iii),(iv)

Statement of total number of persons who performed paid work on Wednesday 14 February 2024.

Persons directly employed by Council:	
• On a permanent full-time basis	79
• On a permanent part-time basis	5
• On a casual basis	8
• Under fixed-term contract	1
Persons employed by Council as Senior Staff members	2
Persons engaged by Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	0
Persons supplied to Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	1

## STORMWATER MANAGEMENT SERVICES

Local Government (General) Regulation 2021 Section 217(1)(e)

Statement detailing the stormwater management services provided (if an annual charge is levied).

Stormwater Management Services charged by Council in 2023/2024 are as follows:

- + \$25.00 for all residential lots with an area below 1200m<sup>2</sup>
- + \$50.00 for all lots with an area greater than or equal to 1200m<sup>2</sup> and below 5000m<sup>2</sup>
- + \$100.00 for lots with an area greater than or equal to 5000m<sup>2</sup> and below 10,000m<sup>2</sup>
- + \$375.00 for lots with an area greater than 10,000m<sup>2</sup>

Stormwater Management works completed in 2023/24 included kerb and gutters in Fourth Avenue and A'beckett Street, Narromine.

## COASTAL PROTECTION SERVICES

Local Government (General) Regulation 2021 Section 217(1)(e1)

Statement detailing the coastal protection services provided (if an annual charge is levied).

Nil.

# OUR STATUTORY REPORT

## COMPANION ANIMALS

*Local Government (General) Regulation 2021 Section 217(1)(f)*

*Statement of Council's activities relating to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 and the Companion Animal Regulation 2018.*

All pound data collection and reports relating to dog attacks are submitted to the Office of Local Government as required.

During 2023/2024, Council spent a total of \$176,776.66 on companion animal management, care and activities.

Council continues to have a strong working relationship with various pet rescue organisations to ensure that as many companion animals are re-homed as possible. The re-homing rate for 2023/2024 was 76%, 66% being re-homed and 12% being returned to their owners.

22% were euthanised due to illness (shelter parvovirus outbreak), unsuitable for rehoming and/or dangerous.

Council has continued to subscribe to the free online "Responsible Dog Ownership" program which is promoted through Council's website and social media. This program encourages responsible ownership, care of companion animals as well as promoting de-sexing of companion animals with the Narromine Shire.

A dedicated off leash area, including a fenced area is provided in Rotary Park, Narromine.

The Narromine Animal Shelter has been refurbished with works consisting of:

- Upgrade to the septic management system
- Installation of Internal drainage to allow for quicker and safer cleaning
- Extension of holding capacity with 6 additional holding pens and runs
- Addition of exercise runs.

## CAPITAL EXPENDITURE

*OLG Capital Expenditure Guidelines*

*Capital Expenditure Guidelines Report on capital works projects.*

Nil.

## CARERS RECOGNITION

*Carers Recognition Act 2010, Section 8(2)*

*Report on compliance with the Carers Recognition Act.*

Council is not a Human Service Agency under the Act; however, Council has formulated a policy on our obligations under the NSW Carers Recognition Act 2010. We value the diversity of our employees and promote inclusive human resource practices. Council also recognises the importance of flexible work arrangements. All employees have the same rights, choices and opportunities. Allowance is also made to refund Councillors expenses involved in the provision of care for an immediate family member to allow the Councillor to undertake their civic duty.

## DISABILITY INCLUSION ACTION PLAN

*Disability Inclusion Act 2014 Section 13(1)*

*Information on the Implementation of Council's Disability Inclusion Action Plan.*

Council continues to maintain a Disability Inclusion Action Plan with the purpose of enabling greater access to Council information, services and facilities. In the past year ongoing work to footpath improvements have been undertaken to Nymagee St, Narromine adjacent to the newsagent and the post office. Access improvements have also recently been made to Cale Oval, Narromine. Planning is underway to improve access to the amenities in Council's libraries in Narromine and Trangie. In addition, a major review of Council's Pedestrian Access Mobility Plan has been undertaken.

## PLANNING AGREEMENTS

*Environmental Planning & Assessment Act 1979 Section 7.5(5)*

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

Planning Agreements remain in place with Alkane Resources Ltd (Tomingley Gold Operations) and with the developers of Waterford Circuit, AH Investment Pty Ltd.

The Planning Agreement with Tomingley Gold Operations outlines voluntary contributions made by the mine towards a community fund and contribution towards Infrastructure owned by Council.

The agreement with the proponents of Waterford Circuit outlines the contribution of the developer towards drainage in the development area and for the land surrounding the drainage to be gifted to the community on completion of works.

# OUR STATUTORY REPORT

## DEVELOPMENT CONTRIBUTIONS AND LEVIES

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

*Environmental Planning and Assessment Regulation 2021 Clause 218A(1)*

In accordance with EPA Reg 217 Council keeps a contributions register relevant for the adopted plans:

- Narromine Shire Council Section 7.12 Contributions Plan 2019
- Narromine Shire Council Section 7.11 Contributions Plan 2020 – Heavy Vehicles

*Environmental Planning and Assessment Regulation 2021 Clause 218A (2)(a),(b),(c),(d),(e),(f),(g)*

### Details of projects for which contributions or levies have been used

The project identification number and description	N/A
The kind of public amenity or public service to which the project relates	N/A
The percentage of the cost of the project funded by contributions or levies	0%
The amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan	\$0
The value of the land and material public benefit other than money or land	N/A
Project status	N/A

*Environmental Planning and Assessment Regulation 2021 Clause 218A(3)(a), (b)*

2023/2024	
Total value of all contributions and levies received during the year	\$248,521
Total value of all contributions and levies expended during the year	\$0

## RECOVERY AND THREAT ABATEMENT PLANS

*Fisheries Management Act 1994, Section 220ZT (2)*

Council has not been identified in a recovery and threat abatement plan under the Act.

## SWIMMING POOL INSPECTIONS

*Swimming Pools Act 1992 (SP Act), s 22F(2) & Swimming Pools Regulation 2018 (SP Reg) cl 23*

### Details of Inspections of private swimming pools

Inspection Category	Number
Tourist and visitor accommodation	0
Premises with more than 2 dwellings	0
Resulted in the issuing of a certificate of compliance under s22D of the Act	5
Resulted in the issuing of a certificate of non-compliance under cl 21 of the Regulations	6





# OUR STATUTORY REPORT

## GOVERNMENT INFORMATION PUBLIC ACCESS

Government Information (Public Access) Act 2009 Section 125(1)

Government Information (Public Access) Regulation 2018 Clause 8, Schedule 2

Information included on GIPA activity –

Council's program for the proactive release of information involved providing as much information as possible on Council's website. During the reporting period Council received 29 formal access application details of which are as follows:

**Table A – Number of Applications by type of applicant and outcome:**

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private Sector business	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	12	0	0	3	0	0	0	1
Members of the public (other)	9	1	0	3	0	0	0	0

**Table B – Number of Applications by type of application and outcome**

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Personal information applications	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	21	0	0	6	0	0	0	1
Access applications that are partly personal information applications and partly other	0	1	0	0	0	0	0	0

# OUR STATUTORY REPORT

**Table C – Invalid Applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently become valid applications	0

**Table D – Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the Act**

	Number of times consideration used
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

**Table E – Other public interest considerations against disclosure: matters listed in table to section 14 of the Act**

	Number of times consideration used
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	1
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

# OUR STATUTORY REPORT

**Table F – Timeliness**

	Number of applications
Decided within the statutory time frame (20 days plus any extensions)	28
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0

**Table G – Number of applications reviewed under Part 5 of the Act**

	Decision Varied	Decision Upheld
Internal Review	1	0
Review By Information Commissioner	0	0
Internal review following recommendation under section 93 of Act	0	0
Review by ADT	0	0

**Table H – Applications for review under Part 5 of the Act**

	Number of applications for review
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

**Table I – Applications transferred to other agencies**

	Number of applications transferred
Agency-initiated transfers	0
Applicant-initiated transfers	0





**CONTACT**

**Customer Service & Payments Centre**

118 Dandaloo Street, Narromine

Open from 8.30 am to 5.00 pm Monday to Friday  
Telephone 02 6889 9999

*(for payments and general enquiries)*

**Council Chambers**

124 Dandaloo Street, Narromine

By appointment only, Monday to Friday  
Telephone 02 6889 9999 (for general enquiries)

**Correspondence**

All correspondence should be addressed to the  
General Manager and sent to:

Narromine Shire Council  
PO Box 115, Narromine, NSW, 2821

Email: [mail@narromine.nsw.gov.au](mailto:mail@narromine.nsw.gov.au)

Fax: 02 6889 9998

Website: [www.narromine.nsw.gov.au](http://www.narromine.nsw.gov.au)

**Council's Contact Directory**

Administration	6889 9999
Animal Control	6889 9999
Narromine Public Library	6889 1088
Trangie Public Library	6888 7501
Narromine Swimming Pool	6889 9976
Trangie Swimming Pool	6888 7536
Narromine Sports Centre	6889 9977
Narromine Waste Depot	6889 9957
Tourist Information	6889 7131
SES (Floods and Storms)	132 500

After Hours

# Narromine Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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*To enhance our Shire's image, lifestyle and environment  
through effective leadership, community involvement and  
commitment to service.*



# Narromine Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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*To enhance our Shire's image, lifestyle and environment  
through effective leadership, community involvement and  
commitment to service.*



## Narromine Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2024

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#### Overview

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

124 Dandaloo Street  
Narromine NSW 2821

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

## Narromine Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

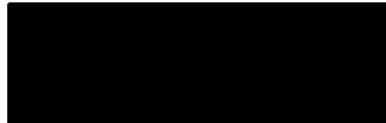
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

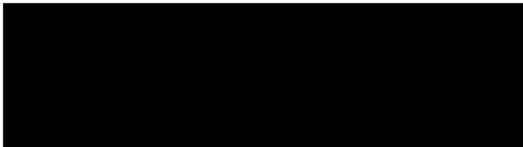
Signed in accordance with a resolution of Council made on 11 September 2024.



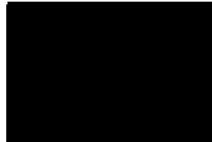
Cr Craig Davies  
Mayor  
11 September 2024



Cr Dawn Collins  
Councillor  
11 September 2024



Jane Redden  
General Manager  
11 September 2024



Barry Bonthuys  
Responsible Accounting Officer  
11 September 2024



## Narromine Shire Council

## Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Income from continuing operations</b>				
12,243	Rates and annual charges	B2-1	<b>10,415</b>	9,876
2,693	User charges and fees	B2-2	<b>3,040</b>	4,243
234	Other revenues		<b>473</b>	446
7,393	Grants and contributions provided for operating purposes	B2-3	<b>10,639</b>	9,999
8,900	Grants and contributions provided for capital purposes	B2-3	<b>9,498</b>	6,762
883	Interest and investment income	B2-4	<b>1,392</b>	1,380
–	Other income		<b>313</b>	299
1,194	Net gain from the disposal of assets		<b>165</b>	210
<b>33,540</b>	<b>Total income from continuing operations</b>		<b>35,935</b>	33,215
<b>Expenses from continuing operations</b>				
9,075	Employee benefits and on-costs	B3-1	<b>8,256</b>	7,318
6,056	Materials and services	B3-2	<b>13,097</b>	9,352
177	Borrowing costs		<b>152</b>	129
7,752	Depreciation, amortisation and impairment of non-financial assets	B3-3	<b>9,635</b>	7,727
1,015	Other expenses		<b>980</b>	1,194
<b>24,075</b>	<b>Total expenses from continuing operations</b>		<b>32,120</b>	25,720
<b>9,465</b>	<b>Operating result from continuing operations</b>		<b>3,815</b>	7,495
<b>9,465</b>	<b>Net operating result for the year attributable to Council</b>		<b>3,815</b>	7,495
<b>565</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(5,683)</b>	733

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

## Narromine Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Net operating result for the year – from Income Statement</b>		<b>3,815</b>	7,495
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain / (loss) on revaluation of IPP&E	C1-7	<u>(2,209)</u>	31,748
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>(2,209)</b>	31,748
<b>Total other comprehensive income for the year</b>		<b>(2,209)</b>	31,748
<b>Total comprehensive income for the year attributable to Council</b>		<b>1,606</b>	39,243

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

## Narromine Shire Council

## Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	9,097	8,467
Investments	C1-2	20,000	20,000
Receivables	C1-4	2,716	2,232
Inventories	C1-5	2,643	2,382
Contract assets	C1-6	1,524	5,550
Other		62	41
<b>Total current assets</b>		<b>36,042</b>	<b>38,672</b>
<b>Non-current assets</b>			
Receivables	C1-4	-	397
Inventories	C1-5	5,797	4,194
Infrastructure, property, plant and equipment (IPPE)	C1-7	402,257	401,061
Investment property		-	48
Investments accounted for using the equity method		406	374
<b>Total non-current assets</b>		<b>408,460</b>	<b>406,074</b>
<b>Total assets</b>		<b>444,502</b>	<b>444,746</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C2-1	2,594	2,057
Contract liabilities	C2-2	6,080	7,385
Borrowings	C2-3	1,120	1,270
Employee benefit provisions	C2-4	1,616	1,411
<b>Total current liabilities</b>		<b>11,410</b>	<b>12,123</b>
<b>Non-current liabilities</b>			
Borrowings	C2-3	2,570	3,683
Employee benefit provisions	C2-4	54	46
Provisions	C2-5	1,986	2,018
<b>Total non-current liabilities</b>		<b>4,610</b>	<b>5,747</b>
<b>Total liabilities</b>		<b>16,020</b>	<b>17,870</b>
<b>Net assets</b>		<b>428,482</b>	<b>426,876</b>
<b>EQUITY</b>			
Accumulated surplus		170,447	166,632
IPPE revaluation reserve	C3-1	258,035	260,244
<b>Total equity</b>		<b>428,482</b>	<b>426,876</b>

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

## Narromine Shire Council

## Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		166,632	260,244	426,876	159,137	228,496	387,633
Net operating result for the year		3,815	–	3,815	7,495	–	7,495
<b>Other comprehensive income</b>							
– Gain / (loss) on revaluation of IPP&E	C1-7	–	(2,209)	(2,209)	–	31,748	31,748
<b>Total comprehensive income</b>		<b>3,815</b>	<b>(2,209)</b>	<b>1,606</b>	<b>7,495</b>	<b>31,748</b>	<b>39,243</b>
<b>Closing balance at 30 June</b>		<b>170,447</b>	<b>258,035</b>	<b>428,482</b>	<b>166,632</b>	<b>260,244</b>	<b>426,876</b>

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

## Narromine Shire Council

### Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
11,631	Rates and annual charges		10,213	9,763
836	User charges and fees		3,609	6,347
882	Interest received		1,269	1,029
16,292	Grants and contributions		22,862	21,992
1,945	Other		3,002	690
<i>Payments:</i>				
(8,894)	Payments to employees		(8,043)	(7,868)
(9,236)	Payments for materials and services		(15,325)	(9,581)
(177)	Borrowing costs		(153)	(131)
(994)	Other		(1,189)	(1,215)
12,285	<b>Net cash flows from operating activities</b>	G1-1	<b>16,245</b>	21,026
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
2,212	Sale of real estate assets		-	219
285	Proceeds from sale of IPPE		165	16
<i>Payments:</i>				
-	Purchase of investments		-	(402)
(20,053)	Payments for IPPE		(12,953)	(16,986)
-	Purchase of real estate assets		(1,524)	-
-	Purchase of intangible assets		(40)	(54)
(17,556)	<b>Net cash flows from investing activities</b>		<b>(14,352)</b>	(17,207)
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
-	Proceeds from borrowings		-	1,270
<i>Payments:</i>				
(1,405)	Repayment of borrowings		(1,263)	(1,165)
(1,405)	<b>Net cash flows from financing activities</b>		<b>(1,263)</b>	105
(6,676)	<b>Net change in cash and cash equivalents</b>		<b>630</b>	3,924
26,623	Cash and cash equivalents at beginning of year		8,467	4,543
19,947	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>9,097</b>	8,467
-	plus: Investments on hand at end of year		20,000	20,000
19,947	<b>Total cash, cash equivalents and investments</b>	C1-2	<b>29,097</b>	28,467

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

# Narromine Shire Council

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## Narromine Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 11 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) fair values of infrastructure, property, plant and equipment – refer Note CI-7.
- (ii) employee benefit provisions - refer Note C2-4.
- (iii) tip remediation provisions – refer Note C2-5.

#### **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.

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of the 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)

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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period.

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

### **New accounting standards adopted during the year**

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2024. None of these standards had a significant impact on reported position or performance.

The following standard is effective at 30 June 2024:

*AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates*

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>Functions or activities</b>										
Governance	1	45	1,743	1,660	(1,742)	(1,615)	–	–	2,766	2,765
Administration	11,345	12,634	3,867	3,963	7,478	8,671	3,661	4,818	34,264	34,257
Public Order & Safety	124	228	624	51	(500)	177	120	118	25,634	25,629
Environment & Health	168	302	846	732	(678)	(430)	–	104	1,280	1,280
Community & Cultural Services	1,551	268	2,327	1,344	(776)	(1,076)	448	153	6,145	6,144
Planning & Development	–	40	335	382	(335)	(342)	126	138	93	93
Waste Management	2,286	2,028	1,136	1,499	1,150	529	–	–	1,804	1,804
Infrastructure	13,498	10,291	11,596	7,900	1,902	2,391	13,012	8,976	281,345	281,622
Recreational Facilities	418	988	3,066	2,654	(2,648)	(1,666)	1,111	721	19,406	19,402
Economic Development	2,151	1,919	2,523	1,891	(372)	28	693	501	4,719	4,718
Water Supplies	2,780	2,520	2,653	2,275	127	245	966	1,232	30,069	30,063
Sewerage Services	1,613	1,952	1,404	1,369	209	583	–	–	36,977	36,969
<b>Total functions and activities</b>	<b>35,935</b>	<b>33,215</b>	<b>32,120</b>	<b>25,720</b>	<b>3,815</b>	<b>7,495</b>	<b>20,137</b>	<b>16,761</b>	<b>444,502</b>	<b>444,746</b>

## B1-2 Components of functions or activities

---

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

### Governance

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

### Administration

- Executive services - provision of effective and efficient support to councillors, Council and the community
- Legal advice and services for Council, its delegates and officers, procure adequate and appropriate insurance coverage at a minimum cost, manage claims against Council and manage litigation by and against Council
- Provision of management accounting, financial reporting, rates, payroll, creditors, accounts receivable, cashiering, financial grants and income, debt recovery and investments
- Information Technology, computing and support services to Council
- Management and improvement of the quality, performance, opportunities & safety conditions of Council's staff
- Civic administration building.

### Public Order & Safety

- Co-operation and liaison with the Rural Fire Service and other Emergency Service organisations.

### Environment & Health

- Protection of the environment, its enhancement and the promotion of environmental sustainability
- Maintenance of the health standards and safety of premises that are accessible to and impact upon the community
- Development of an innovative best practice policy to control the incidence of noxious plants
- Companion animal management and issues in relation to straying livestock.

### Community & Cultural Services

- Provision of community, cultural and educational services and facilities to enhance the community's way of life
- Provision of programs and services for young people between 12-24 years of age
- Active participation in and co-operation with community organisations in the delivery of Aged & Disability Services
- Provision for the development and management of a range of community facilities
- Provision of effective public library lending, information and referral services
- Provision of quality cemetery services and memorial facilities
- Advocate for a strong cultural role in community revitalisation and identity by the encouragement & promotion of local historical, cultural and art organisations and activities.

### Planning & Development

- Creation of a quality environment for the community in which land use and development is planned and assessed and the social, environmental, economic, agricultural, heritage and physical wellbeing of the community is enhanced and protected
- Planning the Shire's future whilst embracing the principles of Ecologically Sustainable Development
- Assessment and determination of development applications
- Regulatory inspections.

### Waste Management

- Effective management of waste collection, minimise waste whilst encouraging commercial and residential recycling
- Collection & recycling
- Disposal.

### Infrastructure

- Provision of well constructed, maintained and functional roads, drains, public buildings and associated engineering structures; including operational support, construction and maintenance, design, stormwater management and aerodromes.

### Recreational Facilities

- Provision of equitable access to social, cultural, sporting and recreational services and facilities
- Parks, playing fields and reserves
- Recreational buildings and infrastructure

## B1-2 Components of functions or activities (continued)

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- Swimming Pools.

### **Economic Development**

- Development and assistance in the implementation of strategies, programs and policies that will provide employment and a positive environment for the local economy
- Tourism & area promotion
- Real estate development
- Saleyards and markets
- External partnerships
- Camping areas.

### **Water Supplies**

- Provision of a cost effective, environmentally sensitive and ecologically sustainable water supply service, including business plan, service delivery, customer service, demand management, infrastructure management.

### **Sewerage Services**

- Provision of a cost effective, environmentally sensitive & ecologically sustainable sewerage service, including business plan, service delivery, customer service, demand management, infrastructure management.

**B2 Sources of income****B2-1 Rates and annual charges**

\$ '000	2024	2023
<b>Ordinary rates</b>		
Residential	1,897	1,792
Farmland	3,622	3,497
Mining	319	308
Business	666	647
Other	(1)	(5)
Less: pensioner rebates (mandatory)	(116)	(112)
<b>Rates levied to ratepayers</b>	<b>6,387</b>	<b>6,127</b>
Pensioner rate subsidies received	37	36
<b>Total ordinary rates</b>	<b>6,424</b>	<b>6,163</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	1,469	1,322
Stormwater management services	53	53
Water supply services	868	829
Sewerage services	1,314	1,253
Waste management services (non-domestic)	295	263
Less: pensioner rebates (mandatory)	(70)	(69)
<b>Annual charges levied</b>	<b>3,929</b>	<b>3,651</b>
Pensioner annual charges subsidies received:		
– Water	19	19
– Sewerage	18	18
– Domestic waste management	25	25
<b>Total annual charges</b>	<b>3,991</b>	<b>3,713</b>
<b>Total rates and annual charges</b>	<b>10,415</b>	<b>9,876</b>

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

**Material accounting policy information**

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

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

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

## B2-2 User charges and fees

\$ '000	2024	2023
<b>User charges</b>		
Water supply services	1,617	1,467
Sewerage services	323	399
Waste management services (non-domestic)	77	157
<b>Total user charges</b>	<b>2,017</b>	<b>2,023</b>
<b>Fees</b>		
Building services – other	(1)	3
Planning and building regulation	179	110
Private works – section 67	85	73
Cemeteries	103	90
Community centres	–	3
Gravel pits	16	1,393
Lease rentals	10	12
Recycling income (non-domestic)	382	198
Water connection fees	–	25
Other	249	313
<b>Total fees</b>	<b>1,023</b>	<b>2,220</b>
<b>Total user charges and fees</b>	<b>3,040</b>	<b>4,243</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised at a point in time	3,040	4,243
<b>Total user charges and fees</b>	<b>3,040</b>	<b>4,243</b>

### Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. There is no material obligation for Council in relation to refunds or returns.

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

## B2-3 Grants and contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	201	997	–	–
Financial assistance – local roads component	75	459	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	3,460	3,766	–	–
Financial assistance – local roads component	1,610	1,812	–	–
<b>Other</b>				
Other grants	–	–	1,217	1,210
<b>Amount recognised as income during current year</b>	<b>5,346</b>	<b>7,034</b>	<b>1,217</b>	<b>1,210</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	111	94	608	1,054
Bushfire and emergency services	120	118	–	–
Community care and centres	19	45	100	119
Economic development	134	45	559	375
Library	82	81	–	–
LIRS subsidy	–	–	15	25
Noxious weeds	50	124	–	–
Recreation and culture	25	141	861	721
Community infrastructure grant	391	–	3,916	–
Transport (roads to recovery)	–	–	1,267	872
Transport (other roads and bridges funding)	3,873	1,798	845	2,326
Other specific grants	76	69	50	29
Other contributions	187	187	60	31
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>5,068</b>	<b>2,702</b>	<b>8,281</b>	<b>5,552</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>5,068</b>	<b>2,702</b>	<b>8,281</b>	<b>5,552</b>
<b>Total grants and non-developer contributions</b>	<b>10,414</b>	<b>9,736</b>	<b>9,498</b>	<b>6,762</b>
<b>Comprising:</b>				
– Commonwealth funding	5,371	7,039	2,319	2,257
– State funding	4,405	2,512	7,179	4,449
– Other funding	638	185	–	56
	<b>10,414</b>	<b>9,736</b>	<b>9,498</b>	<b>6,762</b>

## B2-3 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Developer contributions:</b>					
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
<b>Cash contributions</b>					
S 7.12 – fixed development consent levies	G4	225	75	–	–
S 64 – sewerage service contributions		–	188	–	–
<b>Total developer contributions – cash</b>		<b>225</b>	<b>263</b>	<b>–</b>	<b>–</b>
<b>Total developer contributions</b>		<b>225</b>	<b>263</b>	<b>–</b>	<b>–</b>
<b>Total contributions</b>		<b>225</b>	<b>263</b>	<b>–</b>	<b>–</b>
<b>Total grants and contributions</b>		<b>10,639</b>	<b>9,999</b>	<b>9,498</b>	<b>6,762</b>
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		–	–	9,498	6,762
Grants and contributions recognised at a point in time		10,639	9,999	–	–
<b>Total grants and contributions</b>		<b>10,639</b>	<b>9,999</b>	<b>9,498</b>	<b>6,762</b>

### Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Unspent grants and contributions</b>				
Unspent funds as at 1 July	1,935	3,831	752	–
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	5,241	1,935	8,274	752
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(2,899)	–
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(1,422)	(3,831)	–	–
<b>Unspent funds at 30 June</b>	<b>5,754</b>	<b>1,935</b>	<b>6,127</b>	<b>752</b>



## B2-3 Grants and contributions (continued)

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### Material accounting policy information

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

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

The performance obligations vary according to the agreement but include milestones such as executing the agreement to acquire or construct roads, stormwater drainage and airport runway. 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.

**B2-4 Interest and investment income**

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	120	62
– Cash and investments	1,272	1,318
<b>Total interest and investment income (losses)</b>	<b>1,392</b>	<b>1,380</b>

**Material accounting policy information**

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

## B3 Costs of providing services

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

\$ '000	2024	2023
Salaries and wages	7,046	5,723
Employee leave entitlements (ELE)	1,087	618
Superannuation	812	762
Other	426	604
<b>Total employee costs</b>	<b>9,371</b>	<b>7,707</b>
Less: capitalised costs	(1,115)	(389)
<b>Total employee costs expensed</b>	<b>8,256</b>	<b>7,318</b>

#### Material accounting policy information

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

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

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

### B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		5,717	3,984
Contractor costs		4,475	3,299
Audit Fees	F2-1	82	70
Councillor and Mayoral fees and associated expenses	F1-2	160	173
Advertising		77	92
Computer software charges		388	204
Electricity and heating		372	355
Insurance		694	586
Office expenses (including computer expenses)		97	91
Postage		18	19
Street lighting		136	86
Subscriptions and publications		126	101
Telephone and communications		62	53
Cost of sales		352	–
Travel expenses		11	8
Training costs (other than salaries and wages)		8	2
Expenses from leases of low value assets		20	26
Legal expenses: debt recovery		41	6
Legal expenses: other		41	32
Other		220	165
<b>Total materials and services</b>		<b>13,097</b>	<b>9,352</b>

### B3-3 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2024	2023
<b>Depreciation and amortisation</b>			
Plant and equipment		1,096	902
Office equipment		68	65
Furniture and fittings		2	2
<b>Infrastructure:</b>			
	C1-7		
– Buildings – non-specialised		286	200
– Buildings – specialised		1,583	1,067
– Other structures		306	210
– Roads		4,270	3,672
– Bridges		226	217
– Footpaths		115	98
– Stormwater drainage		267	254
– Water supply network		286	181
– Sewerage network		301	246
– Swimming pools		133	134
– Other open space/recreational assets		348	249
<b>Other assets:</b>			
– Aerodrome		265	176
Intangible assets	C1-7	83	54
<b>Total depreciation and amortisation costs</b>		<b>9,635</b>	<b>7,727</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>9,635</b>	<b>7,727</b>

#### Material accounting policy information

##### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

##### 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.

## B3-4 Other expenses

\$ '000	2024	2023
Grants and contributions	17	–
Other	4	29
Fair value decrement on investment properties	1	–
Donations, contributions and assistance to other organisations (Section 356)	73	221
Emergency services levy (includes FRNSW, SES, and RFS levies)	30	17
Macquarie regional library	416	495
NSW fire brigade levy	49	42
NSW rural fire service levy	390	390
<b>Total other expenses</b>	<b>980</b>	<b>1,194</b>

## B4 Performance against budget

### B4-1 Material budget variations

Council's original budget was adopted by the Council on 21/06/2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	2,693	3,040	347	13% <b>F</b>
Revenue in excess of original budget due to increased water levies and planning assessment fees.				
<b>Other revenues</b>	234	473	239	102% <b>F</b>
Revenue in excess of original budget due to payments received from Rural Fire Services for the slashing and maintenance of state controlled roads.				
<b>Operating grants and contributions</b>	7,393	10,639	3,246	44% <b>F</b>
Grant funds received in excess of original budget due to additional funding made available by state government for the maintenance of roads.				
<b>Interest and investment revenue</b>	883	1,392	509	58% <b>F</b>
Interest received on investments higher than expected and budgeted for 2023-24.				
<b>Net gains from disposal of assets</b>	1,194	165	(1,029)	(86)% <b>U</b>
Net gains on disposal of assets less than budgeted due to expected number of properties (Inventory assets) not sold during the year.				

### Expenses

<b>Materials and services</b>	6,056	13,097	(7,041)	(116)% <b>U</b>
Expenditure in excess of original budget due to increase in flood damage works, contractor costs, road maintenance and				

**B4-1 Material budget variations (continued)**

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
subscription fees.				
<b>Borrowing costs</b>	177	152	25	14% <b>F</b>
Borrowing costs less than original budget due to lesser amount of interest paid on loans.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	7,752	9,635	(1,883)	(24)% <b>U</b>
Depreciation expenses higher than original budget due to depreciation during the year of new and additional assets and the impact of revaluation of assets.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	12,285	16,245	3,960	32% <b>F</b>
Cash flows from operating activities increased due to additional grant funding received and increase in interest earnings.				
<b>Cash flows from investing activities</b>	(17,556)	(14,352)	3,204	(18)% <b>F</b>
Cash flows from investing activities improved due to decrease in capital works and purchase of new assets.				
<b>Cash flows from financing activities</b>	(1,405)	(1,263)	142	(10)% <b>F</b>

**C Financial position****C1 Assets we manage****C1-1 Cash and cash equivalents**

\$ '000	2024	2023
<b>Cash assets</b>		
Cash on hand and at bank	9,097	8,467
<b>Total cash and cash equivalents</b>	<b>9,097</b>	<b>8,467</b>

**C1-2 Financial investments**

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Debt securities at amortised cost</b>				
Term deposits	20,000	-	20,000	-
<b>Total</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>
<b>Total financial investments</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>29,097</b>	<b>-</b>	<b>28,467</b>	<b>-</b>

## C1-2 Financial investments (continued)

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### Material accounting policy information

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

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

### Financial assets

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

### Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

### Amortised cost

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

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

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

### Financial assets through profit or loss

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

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



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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>29,097</b>	28,467
Less: Externally restricted cash, cash equivalents and investments	<u>(16,486)</u>	<u>(17,047)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>12,611</b>	11,420
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	<u>6,593</u>	6,984
<b>External restrictions – included in liabilities</b>	<b>6,593</b>	6,984
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	308	330
Developer contributions – water fund	215	215
Developer contributions – sewer fund	366	366
Specific purpose unexpended grants (recognised as revenue) – general fund	199	813
Water fund	304	348
Sewer fund	7,556	6,723
Board of control - NSRAC and TSRAC	151	153
Other	–	35
Domestic waste management	<u>794</u>	<u>1,080</u>
<b>External restrictions – other</b>	<b>9,893</b>	10,063
<b>Total external restrictions</b>	<b>16,486</b>	17,047

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	2024	2023
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Alkane community contributions	123	156
Alkane environmental monitoring	44	186
Carry over works	2,198	3,069
Election expenses	45	45
Employees leave entitlement	501	437
FAGS advance grant	5,070	5,579
Other	<u>2,488</u>	<u>334</u>
<b>Total internal allocations</b>	<b>10,469</b>	9,806

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

## C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	788	–	425	155
Interest and extra charges	304	–	162	65
User charges and fees	918	–	1,182	177
Accrued revenues				
– Interest on investments	395	–	349	–
Net GST receivable	392	–	139	–
Other debtors	1	–	57	–
<b>Total</b>	<b>2,798</b>	<b>–</b>	<b>2,314</b>	<b>397</b>
<b>Less: provision for impairment</b>				
Interest and extra charges	(34)	–	(34)	–
User charges and fees	(48)	–	(48)	–
<b>Total provision for impairment – receivables</b>	<b>(82)</b>	<b>–</b>	<b>(82)</b>	<b>–</b>
<b>Total net receivables</b>	<b>2,716</b>	<b>–</b>	<b>2,232</b>	<b>397</b>

### Material accounting policy information

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

#### Impairment

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

When estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council considers 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 trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 5 years past due, whichever occurs first.

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

## C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Inventories at cost</b>				
Real estate for resale <sup>i</sup>	1,669	5,797	1,748	4,194
Stores and materials	974	–	634	–
<b>Total inventories at cost</b>	<b>2,643</b>	<b>5,797</b>	<b>2,382</b>	<b>4,194</b>
<b>Total inventories</b>	<b>2,643</b>	<b>5,797</b>	<b>2,382</b>	<b>4,194</b>

### (i) Real estate assets for resale

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Details for real estate development</b>				
Residential	746	609	887	1,237
Industrial/commercial	923	5,188	861	2,957
<b>Total real estate for resale</b>	<b>1,669</b>	<b>5,797</b>	<b>1,748</b>	<b>4,194</b>
<b>Represented by:</b>				
Acquisition costs	1,669	2,171	–	–
Development costs	–	3,626	1,748	4,194
<b>Total costs</b>	<b>1,669</b>	<b>5,797</b>	<b>1,748</b>	<b>4,194</b>
<b>Total real estate for resale</b>	<b>1,669</b>	<b>5,797</b>	<b>1,748</b>	<b>4,194</b>
<b>Movements:</b>				
Real estate assets at beginning of the year	1,748	4,194	1,748	4,194
– Purchases and other costs	(79)	1,603	–	–
<b>Total real estate for resale</b>	<b>1,669</b>	<b>5,797</b>	<b>1,748</b>	<b>4,194</b>

### Material accounting policy information

#### 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.

#### Real estate for resale

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

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

## C1-6 Contract assets and Contract cost assets

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Contract assets	1,524	–	5,550	–
<b>Total contract assets and contract cost assets</b>	<b>1,524</b>	<b>–</b>	<b>5,550</b>	<b>–</b>

### Contract assets

Work relating to the upgrade and construction of roads.	1,524	–	5,550	–
<b>Total contract assets</b>	<b>1,524</b>	<b>–</b>	<b>5,550</b>	<b>–</b>

### Significant changes in contract assets

Funding for various projects are provided to Council under contract arrangements with the Federal and State Governments. These projects include aerodrome runway lighting upgrade, construction of clubhouse and grandstand, residential land development and restoration of storm and flood damage assets.

Construction works for these projects were completed before funding was received by Council.

### Material accounting policy information

#### Contract assets

Contract assets represent Council's 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.

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

## C1-7 Infrastructure, property, plant and equipment

By aggregated asset class  \$ '000	At 1 July 2023			Asset movements during the reporting period				At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions	Carrying value of disposals	Depreciation expense	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	16,135	–	16,135	(9,320)	–	–	–	6,815	–	6,815
Plant and equipment	18,058	(10,496)	7,562	2,819	(630)	(1,096)	–	21,151	(12,496)	8,655
Office equipment	1,315	(1,074)	241	33	–	(68)	–	1,348	(1,142)	206
Furniture and fittings	329	(293)	36	–	–	(2)	–	329	(295)	34
<b>Land:</b>										
– Operational land	5,843	–	5,843	–	–	–	–	5,843	–	5,843
– Community land	3,429	–	3,429	(2)	(34)	–	–	3,393	–	3,393
<b>Infrastructure:</b>										
– Buildings – non-specialised	7,497	(4,454)	3,043	173	–	(286)	160	8,090	(5,000)	3,090
– Buildings – specialised	53,752	(26,440)	27,312	2,743	–	(1,583)	1,498	59,492	(29,522)	29,970
– Other structures	6,711	(2,445)	4,266	1,882	–	(306)	205	8,923	(2,876)	6,047
– Roads	282,626	(53,098)	229,528	10,380	–	(4,270)	(7,248)	310,795	(82,405)	228,390
– Bridges	24,050	(9,175)	14,875	1	–	(226)	(105)	25,133	(10,584)	14,549
– Footpaths	4,590	(2,423)	2,167	384	–	(115)	558	5,106	(2,112)	2,994
– Stormwater drainage	27,385	(10,324)	17,061	385	–	(267)	(9,273)	11,958	(4,052)	7,906
– Water supply network	33,620	(7,598)	26,022	1,956	–	(286)	1,532	37,384	(8,235)	29,149
– Sewerage network	35,744	(7,958)	27,786	452	–	(301)	1,490	38,112	(8,685)	29,427
– Swimming pools	6,369	(1,916)	4,453	(1)	–	(133)	236	6,717	(2,162)	4,555
– Other open space/recreational assets	7,243	(2,971)	4,272	1,631	–	(348)	234	9,288	(3,499)	5,789
– Other infrastructure	–	–	–	–	–	–	–	–	–	–
<b>Other assets:</b>										
– Aerodrome	20,606	(15,467)	5,139	219	–	(265)	8,504	21,636	(8,039)	13,597
– Intangibles	1,046	(777)	269	40	–	(83)	–	1,086	(860)	226
– Remediation Assets	1,792	(170)	1,622	–	–	–	–	1,792	(170)	1,622
<b>Total infrastructure, property, plant and equipment</b>	<b>558,140</b>	<b>(157,079)</b>	<b>401,061</b>	<b>13,775</b>	<b>(664)</b>	<b>(9,635)</b>	<b>(2,209)</b>	<b>584,391</b>	<b>(182,134)</b>	<b>402,257</b>

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period				At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions	Carrying value of disposals	Depreciation expense	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>										
Capital work in progress	9,923	–	9,923	6,212	–	–	–	16,135	–	16,135
Plant and equipment	16,694	(9,624)	7,070	1,419	(25)	(902)	–	18,058	(10,496)	7,562
Office equipment	1,295	(1,009)	286	20	–	(65)	–	1,315	(1,074)	241
Furniture and fittings	329	(291)	38	–	–	(2)	–	329	(293)	36
<b>Land:</b>										
– Operational land	4,802	–	4,802	–	–	–	1,041	5,843	–	5,843
– Community land	2,246	–	2,246	–	–	–	1,183	3,429	–	3,429
<b>Infrastructure:</b>										
– Buildings – non-specialised	6,642	(3,855)	2,787	7	–	(200)	448	7,497	(4,454)	3,043
– Buildings – specialised	40,580	(23,461)	17,119	996	–	(1,067)	10,265	53,752	(26,440)	27,312
– Other structures	6,045	(2,157)	3,888	561	–	(210)	25	6,711	(2,445)	4,266
– Roads	263,135	(46,463)	216,672	3,762	–	(3,672)	12,952	282,626	(53,098)	229,528
– Bridges	22,665	(8,447)	14,218	46	–	(217)	828	24,050	(9,175)	14,875
– Footpaths	4,320	(2,190)	2,130	14	–	(98)	121	4,590	(2,423)	2,167
– Stormwater drainage	25,783	(9,493)	16,290	79	–	(254)	948	27,385	(10,324)	17,061
– Water supply network	29,812	(6,801)	23,011	1,354	–	(181)	1,838	33,620	(7,598)	26,022
– Sewerage network	32,222	(7,071)	25,151	880	–	(246)	2,002	35,744	(7,958)	27,786
– Swimming pools	6,275	(1,674)	4,601	444	–	(134)	(459)	6,369	(1,916)	4,453
– Other open space/recreational assets	7,060	(2,860)	4,200	329	–	(249)	(8)	7,243	(2,971)	4,272
<b>Other assets:</b>										
– Aerodrome	17,988	(14,109)	3,879	872	–	(176)	564	20,606	(15,467)	5,139
– Intangibles	815	(723)	92	230	–	(54)	–	1,046	(777)	269
– Remediation Assets	1,792	(170)	1,622	–	–	–	–	1,792	(170)	1,622
<b>Total infrastructure, property, plant and equipment</b>	<b>500,423</b>	<b>(140,398)</b>	<b>360,025</b>	<b>17,225</b>	<b>(25)</b>	<b>(7,727)</b>	<b>31,748</b>	<b>558,140</b>	<b>(157,079)</b>	<b>401,061</b>

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

### Material accounting policy information

#### 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. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment and other assets	5 to 50
Office furniture	5 to 20	Benches, seats etc.	10 to 30
Computer equipment	5 to 10		
Vehicles	5 to 20	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 20	Buildings: masonry	50 to 100
Other plant and equipment	5 to 75	Buildings: other	15 to 50
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 80	Culverts	50 to 100
Reticulation pipes: PVC	70 to 100	Flood control structures	80 to 100
Reticulation pipes: other	25 to 110		
Pumps and telemetry	15 to 75		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	15 to 40	Bulk earthworks	infinite
Sealed roads: structure	20 to 100	Swimming pools	50 to 70
Unsealed roads	10 to 30	Other open space/recreational assets	10 to 100
Bridge: concrete	80 to 300	Other infrastructure	50 to 100
Bridge: other	50 to 80		
Road pavements	60 to 120		
Kerb, gutter and footpaths	40 to 100		

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. Comprehensive valuations are performed at least every 5 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 Planning, Industry and Environment – Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE 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 IPPE Revaluation Surplus to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

#### Land under roads

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

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

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Council has elected not to recognise land under roads acquired before 1 July 2008. Council has not acquired land under roads after 1 July 2008.

### **Crown reserves**

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

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

### **Intangible assets**

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 Liabilities of Council

### C2-1 Payables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	2,120	–	1,590	–
Accrued expenses:				
– Borrowings	1	–	2	–
– Other expenditure accruals	–	–	2	–
Other	84	–	80	–
Prepaid rates	389	–	383	–
<b>Total payables</b>	<b>2,594</b>	<b>–</b>	<b>2,057</b>	<b>–</b>

#### Material accounting policy information

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.

## C2-2 Contract Liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets)	6,080	-	7,385	-
<b>Total grants received in advance</b>	<b>6,080</b>	<b>-</b>	<b>7,385</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>6,080</b>	<b>-</b>	<b>7,385</b>	<b>-</b>

## C2-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured <sup>1</sup>	1,120	2,570	1,270	3,683
<b>Total borrowings</b>	<b>1,120</b>	<b>2,570</b>	<b>1,270</b>	<b>3,683</b>

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in E1-1.

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

\$ '000	2023 Opening Balance	Cash flows	2024 Closing balance
Loans – secured	4,953	(1,263)	3,690
<b>Total liabilities from financing activities</b>	<b>4,953</b>	<b>(1,263)</b>	<b>3,690</b>

\$ '000	2022 Opening Balance	Cash flows	2023 Closing balance
Loans – secured	4,848	105	4,953
<b>Total liabilities from financing activities</b>	<b>4,848</b>	<b>105</b>	<b>4,953</b>

## C2-3 Borrowings (continued)

**(b) Financing arrangements**

<b>\$ '000</b>	<b>2024</b>	2023
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	100	60
<b>Total financing arrangements</b>	<b>100</b>	<b>60</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	100	60
<b>Total undrawn financing arrangements</b>	<b>100</b>	<b>60</b>

**Breaches and defaults**

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

## C2-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	565	–	511	–
Long service leave	1,014	54	866	46
Other leave	32	–	28	–
ELE on-costs	5	–	6	–
<b>Total employee benefit provisions</b>	<b>1,616</b>	<b>54</b>	<b>1,411</b>	<b>46</b>

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,123	567
	<b>1,123</b>	<b>567</b>

### Material accounting policy information

#### 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.

## C2-5 Provisions

\$ '000	2024	2024	2023	2023
	Current	Non-Current	Current	Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	1,986	–	2,018
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>1,986</b>	<b>–</b>	<b>2,018</b>
<b>Total provisions</b>	<b>–</b>	<b>1,986</b>	<b>–</b>	<b>2,018</b>

### Description of and movements in provisions

\$ '000	Asset remediation	Total
<b>2024</b>		
At beginning of year	2,018	2,018
<b>Changes to provision:</b>		
– Revised costs	(113)	(113)
Unwinding of discount	81	81
Total other provisions at end of year	<b>1,986</b>	<b>1,986</b>
<b>2023</b>		
At beginning of year	1,969	1,969
Unwinding of discount	49	49
Total other provisions at end of year	<b>2,018</b>	<b>2,018</b>

## C2-5 Provisions (continued)

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### Nature and purpose of provisions

Landfill and tip assets.

#### Asset remediation

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

#### Self-insurance

To recognise liabilities for outstanding claims (uninsured losses) arising from Council's decision to undertake self-insurance for certain risks faced.

### Material accounting policy information

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

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

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

### Asset remediation – tips and quarries

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

## C3 Reserves

### C3-1 Nature and purpose of reserves

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#### **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 2024	Water 2024	Sewer 2024
<b>Income from continuing operations</b>			
Rates and annual charges	8,241	860	1,314
User charges and fees	1,076	1,651	313
Interest and investment revenue	1,233	22	137
Other revenues	471	1	1
Grants and contributions provided for operating purposes	10,527	112	–
Grants and contributions provided for capital purposes	8,890	608	–
Net gains from disposal of assets	165	–	–
Other income	313	–	–
<b>Total income from continuing operations</b>	<b>30,916</b>	<b>3,254</b>	<b>1,765</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,535	495	226
Materials and services	10,146	2,109	842
Borrowing costs	152	–	–
Depreciation, amortisation and impairment of non-financial assets	9,048	286	301
Other expenses	980	–	–
<b>Total expenses from continuing operations</b>	<b>27,861</b>	<b>2,890</b>	<b>1,369</b>
<b>Operating result from continuing operations</b>	<b>3,055</b>	<b>364</b>	<b>396</b>
<b>Net operating result for the year</b>	<b>3,055</b>	<b>364</b>	<b>396</b>
<b>Net operating result attributable to each council fund</b>	<b>3,055</b>	<b>364</b>	<b>396</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(5,835)</b>	<b>(244)</b>	<b>396</b>

#### D1-2 Statement of Financial Position by fund

##### ASSETS

##### Current assets

Cash and cash equivalents	7,656	519	922
Investments	13,000	–	7,000
Receivables	1,782	771	163
Inventories	2,643	–	–
Contract assets and contract cost assets	1,524	–	–
Other	62	–	–
<b>Total current assets</b>	<b>26,667</b>	<b>1,290</b>	<b>8,085</b>

##### Non-current assets

Inventories	5,797	–	–
Infrastructure, property, plant and equipment	343,681	29,149	29,427
Investments accounted for using the equity method	406	–	–
<b>Total non-current assets</b>	<b>349,884</b>	<b>29,149</b>	<b>29,427</b>
<b>Total assets</b>	<b>376,551</b>	<b>30,439</b>	<b>37,512</b>

## D1-2 Statement of Financial Position by fund (continued)

\$ '000	General 2024	Water 2024	Sewer 2024
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	2,453	80	61
Contract liabilities	6,080	–	–
Borrowings	1,120	–	–
Employee benefit provision	1,499	80	37
<b>Total current liabilities</b>	<b>11,152</b>	<b>160</b>	<b>98</b>
<b>Non-current liabilities</b>			
Borrowings	2,570	–	–
Employee benefit provision	25	20	9
Provisions	1,986	–	–
<b>Total non-current liabilities</b>	<b>4,581</b>	<b>20</b>	<b>9</b>
<b>Total liabilities</b>	<b>15,733</b>	<b>180</b>	<b>107</b>
<b>Net assets</b>	<b>360,818</b>	<b>30,259</b>	<b>37,405</b>
<b>EQUITY</b>			
Accumulated surplus	148,364	10,517	11,566
Revaluation reserves	212,454	19,742	25,839
<b>Council equity interest</b>	<b>360,818</b>	<b>30,259</b>	<b>37,405</b>
<b>Total equity</b>	<b>360,818</b>	<b>30,259</b>	<b>37,405</b>



## 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 the 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 investments held are:

- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.
- **Liquidity risk** – the risk that the Council will not be able to pay its debts as and when they fall due.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

#### (a) Market risk – interest rate risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 2% movement in interest rates		
– Equity / Income Statement	582	569
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

#### (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.

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

### Credit risk profile

#### Receivables – rates and annual charges

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

\$ '000	Not yet overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
<b>2024</b>				
Gross carrying amount	373	372	43	788
2023				
Gross carrying amount	376	178	26	580

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2024</b>						
Gross carrying amount	2,676	30	173	11	644	3,534
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.70%	0.49%
<b>ECL provision</b>	–	–	–	–	17	17
2023						
Gross carrying amount	7,018	12	19	116	699	7,864
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.70%	0.24%
<b>ECL provision</b>	–	–	–	–	82	82

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

### (c) Liquidity risk

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
<b>2024</b>							
Payables	0.00%	–	2,594	–	–	2,594	2,594
Borrowings	3.10%	–	1,120	1,646	924	3,690	3,690
<b>Total financial liabilities</b>		<b>–</b>	<b>3,714</b>	<b>1,646</b>	<b>924</b>	<b>6,284</b>	<b>6,284</b>
<b>2023</b>							
Payables	0.00%	–	2,057	–	–	2,057	2,057
Borrowings	3.10%	–	1,270	2,512	1,171	4,953	4,953
<b>Total financial liabilities</b>		<b>–</b>	<b>3,327</b>	<b>2,512</b>	<b>1,171</b>	<b>7,010</b>	<b>7,010</b>

### Loan agreement breaches

There have been no breaches to loan agreements during the reporting year.

## E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property

### Fair value hierarchy

All assets and liabilities measured at fair value are 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:** Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

## E2-1 Fair value measurement (continued)

## Recurring fair value measurements

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
<b>Infrastructure, property, plant and equipment</b>	C1-7						
Operational land		5,843	5,843	–	–	5,843	5,843
Community land		–	–	3,393	3,429	3,393	3,429
Buildings – non-specialised		3,090	3,043	–	–	3,090	3,043
Buildings – specialised		–	–	29,970	27,312	29,970	27,312
Other structures		–	–	6,047	4,266	6,047	4,266
Roads		–	–	228,390	229,528	228,390	229,528
Bridges		–	–	14,549	14,875	14,549	14,875
Footpaths		–	–	2,994	2,167	2,994	2,167
Stormwater drainage		–	–	7,906	17,061	7,906	17,061
Water supply network		–	–	29,149	26,022	29,149	26,022
Sewerage network		–	–	29,427	27,786	29,427	27,786
Swimming pools		–	–	4,555	4,453	4,555	4,453
Other open space/recreational assets		–	–	5,789	4,272	5,789	4,272
Other infrastructure		–	–	–	–	–	–
Aerodrome		–	–	13,597	5,139	13,597	5,139
<b>Total infrastructure, property, plant and equipment</b>		<b>8,933</b>	<b>8,886</b>	<b>375,766</b>	<b>366,310</b>	<b>384,699</b>	<b>375,196</b>

## E2-1 Fair value measurement (continued)

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

### 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:

#### Fair Value - Valuation techniques

Class	Valuation Technique(s)	Unobservable Inputs
Plant, equipment, furniture, fittings and office equipment	Cost approach	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Operational Land	Market approach	Price per square metre
Community Land	Market approach Land values obtain from NSW Valuer-General	Land value, land area, level of restriction
Buildings	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value, rates per m2
Roads, Bridges & Footpaths	Cost approach	Asset condition, remaining lives using componentisation, unit rates per m2 or length
Stormwater Drainage	Cost approach	Asset condition, remaining lives, unit rates per m2 or length
Water Supply Network	Cost approach	Asset condition, remaining lives using componentisation, unit rates per m2 or length
Sewerage Network	Cost approach	Asset condition, remaining lives using componentisation, unit rates per m2 or length
Swimming Pools, Other Open Space/Recreational Assets	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value, rates per m2
Other Infrastructure	Cost approach	Asset condition and remaining lives using componentisation
Aerodrome	Cost approach	Asset condition, remaining lives using componentisation

## E2-1 Fair value measurement (continued)

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

\$ '000	IPPE	
	2024	2023
<b>Opening balance</b>	<b>366,310</b>	348,773
<b>Total gains or losses for the period</b>		
<b>Other movements</b>		
Purchases (GBV)	<b>20,030</b>	9,344
Disposals (WDV)	<b>(34)</b>	–
Depreciation and impairment	<b>(8,100)</b>	(6,704)
Revaluation	<b>(2,440)</b>	14,897
<b>Closing balance</b>	<b>375,766</b>	366,310

### 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 plan

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 AASB 119 *Employee Benefits* for the following reasons:

- a) Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- b) 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.
- c) Benefits for employees of all sponsoring employers are determined according to the same formula and without regard to the sponsoring employer.
- d) 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 standard service employer contributions and additional lump sum contributions to the fund.

The standard 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

The additional lump sum contribution for each pooled employer is a share of the total additional contributions of \$20.0 million per annum from 1 July 2022 to 30 June 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2024.

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

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.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was -\$5,649.83. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA (AFS License #411770) as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$6,476.30. Council's expected contribution to the plan for the next annual reporting period is \$11,310.98.

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

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

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

The share of any funding surplus or deficit that can be attributed to the Council is 0.06%.

## E3-1 Contingencies (continued)

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

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

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

\* Plus promotional increases

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



## F People and relationships

### F1 Related party disclosures

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

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

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

\$ '000	2024	2023
<b>Compensation:</b>		
Short-term benefits	1,208	1,081
Post-employment benefits	109	102
Other long-term benefits	187	165
<b>Total</b>	<b>1,504</b>	<b>1,348</b>

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

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	28
Councillors' fees	99	109
Other Councillors' expenses (including Mayor)	33	36
<b>Total</b>	<b>160</b>	<b>173</b>

### F1-3 Other related parties

\$ '000	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions
<b>2024</b>				
<b>Library Services</b>	1	<b>383</b>	–	30 days
2023				
Library Services	1	354	–	30 days

- 1 Council has joined with Dubbo Regional Council and Warrumbungle Shire Council to form a Joint Venture arrangement called Macquarie Regional Library. Council contributes a proportion of the costs of the entity and receives a share of profits and net assets.

## F2 Other relationships

### F2-1 Audit fees

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

#### Auditors of the Council - NSW Auditor-General:

Audit and review of financial statements	82	70
<b>Total Auditor-General remuneration</b>	<b>82</b>	<b>70</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

\$ '000	2024	2023
<b>Net operating result from Income Statement</b>	<b>3,815</b>	7,495
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	9,635	7,727
(Gain) / loss on disposal of assets	(165)	(210)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investment property	1	–
Share of net (profits)/losses of associates/joint ventures using the equity method	(32)	(13)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(87)	1,651
Increase / (decrease) in provision for impairment of receivables	–	(4)
(Increase) / decrease of inventories	(340)	(255)
(Increase) / decrease of other current assets	(21)	9
(Increase) / decrease of contract asset	4,026	(929)
Increase / (decrease) in payables	530	26
Increase / (decrease) in accrued interest payable	(1)	(2)
Increase / (decrease) in other accrued expenses payable	(2)	(191)
Increase / (decrease) in other liabilities	10	(130)
Increase / (decrease) in contract liabilities	(1,305)	6,160
Increase / (decrease) in employee benefit provision	213	(357)
Increase / (decrease) in other provisions	(32)	49
<b>Net cash flows from operating activities</b>	<b>16,245</b>	<b>21,026</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Sewerage and water infrastructure	40	640
Buildings	–	105
Road infrastructure	572	10,552
Sports & Recreation	–	765
Other	58	1,417
<b>Total commitments</b>	<b>670</b>	<b>13,479</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	670	13,479
<b>Total payable</b>	<b>670</b>	<b>13,479</b>

## G3-1 Events occurring after the reporting date

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

## G4 Statement of developer contributions

### G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>S7.12 levies – under a plan</b>	322	248	–	–	–	(262)	–	308	–
<b>Total S7.11 and S7.12 revenue under plans</b>	322	248	–	–	–	(262)	–	308	–
S64 contributions	581	–	–	–	–	–	–	581	–
<b>Total contributions</b>	<b>903</b>	<b>248</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(262)</b>	<b>–</b>	<b>889</b>	<b>–</b>

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

### S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>S7.12 LEVIES – UNDER A PLAN</b>									
Drainage	10	3	–	–	–	–	–	13	–
Roads	8	23	–	–	–	–	–	31	–
Open space	26	–	–	–	–	–	–	26	–
Community facilities	278	222	–	–	–	(262)	–	238	–
<b>Total</b>	<b>322</b>	<b>248</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(262)</b>	<b>–</b>	<b>308</b>	<b>–</b>

## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(5,909)</b>	<b>(22.56)%</b>	1.79%	0.58%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>26,189</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>15,550</b>	<b>43.57%</b>	49.09%	45.97%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>35,687</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>18,622</b>	<b>5.42x</b>	4.52x	4.59x	> 1.50x
Current liabilities less specific purpose liabilities	<b>3,436</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>3,878</b>	<b>2.74x</b>	6.43x	4.57x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>1,415</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>1,058</b>	<b>9.36%</b>	7.28%	6.43%	< 10.00%
Rates and annual charges collectable	<b>11,308</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>29,097</b>	<b>13.44</b>	17.11	2.88	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>2,164</b>	<b>months</b>	months	months	months

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

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



## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(27.83)%</b>	(2.80)%	<b>(9.22)%</b>	12.80%	<b>22.44%</b>	39.58%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>36.69%</b>	41.79%	<b>77.87%</b>	88.68%	<b>100.00%</b>	100.00%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>5.42x</b>	4.52x	<b>8.06x</b>	∞	<b>82.50x</b>	∞	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>2.22x</b>	5.27x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>8.13%</b>	6.06%	<b>10.35%</b>	8.83%	<b>17.20%</b>	14.64%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>11.12 months</b>	14.68 months	<b>2.39 months</b>	3.30 months	<b>89.01 months</b>	94.63 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

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

**End of the audited financial statements**



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the general purpose financial statements**  
**Narromine Shire Council**

To the Councillors of Narromine Shire Council

### Opinion

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

In my opinion:

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

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

### Basis for Opinion

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

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

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

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B4-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



David Daniels  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY



Cr Ewen Jones  
 Mayor  
 Narromine Shire Council  
 PO Box 115  
 Narromine NSW 2821

Contact: David Daniels  
 Phone no: 02 9275 7103  
 Our ref: R008-2124742775-7533

31 October 2024

Dear Mayor

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

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

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

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

## INCOME STATEMENT

### Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	10.4	9.9	↑ 5.1
Grants and contributions revenue	20.1	16.8	↑ 19.6
Operating result from continuing operations	3.8	7.5	↓ 49.3
Net operating result before capital grants and contributions	(5.7)	0.7	↓ 914.3

Rates and annual charges revenue (\$10.4 million) increased by \$0.5 million (5.1%) in 2023–24, primarily due to an increase in the rate peg (3.7%).

Grants and contributions revenue (\$20.1 million) increased by \$3.3 million (19.6%) in 2023–24 mainly due to an additional \$4.3 million in grants received for community infrastructure, offset by Council only receiving 85% of the financial assistance grants for 2024–25 in advance (compared to 100% received in advance in 2022–23).

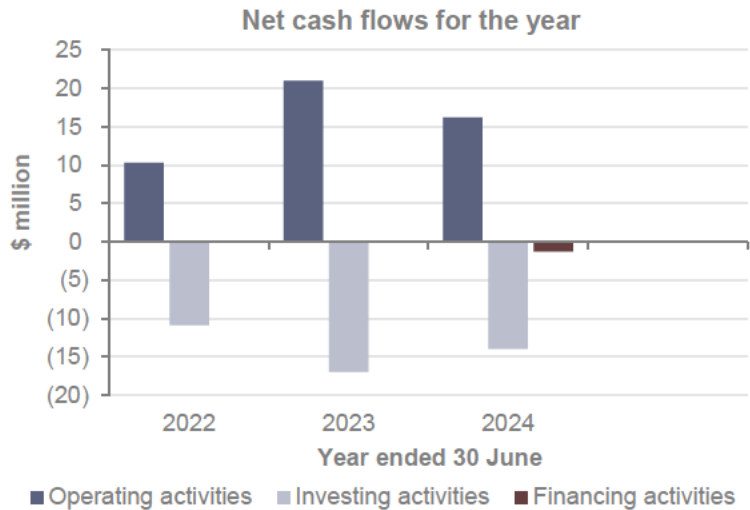
Council’s operating result from continuing operations (\$3.8 million including depreciation, amortisation and impairment of non-financial assets expenses of \$9.6 million) was \$3.7 million lower than the 2022–23 result. This was mainly attributable to an increase in materials and services (\$3.7 million), depreciation, amortisation and impairment of non-financial assets (\$1.9 million), employee benefits and on-costs (\$0.9 million), offset by an increase in grants and contributions provided for capital purposes (\$2.7 million).

The net operating result before capital grants and contributions (loss of \$5.7 million) was \$6.4 million lower than the 2022–23 result.

## STATEMENT OF CASH FLOWS

The increase in cash and cash equivalents of \$0.6 million mainly reflects:

- a decrease in net cash inflows from operating activities from \$21.0 million in the prior year to \$16.2 million in the current year, primarily due to increased payments for materials and services
- a decrease in net cash outflows from investing activities from \$17.2 million in the prior year to \$14.4 million in the current year, mainly due to decreased payments for IPPE
- a decrease in net cash outflows from financing activities (\$1.4 million).



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>29.1</b>	<b>28.5</b>	Externally restricted balances comprise mainly unexpended special purpose grants of \$6.6 million and sewer funds of \$7.6 million.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations balances include financial assistance grants, carry-over works and other items. These restrictions are governed by council policies or decisions, which are subject to change.
• External restrictions	16.5	17.0	
• Internal allocations	10.5	9.8	

### Debt

At 30 June 2024, Council had:

- \$3.7 million in secured loans (\$5 million in 2022–23)
- \$0.1 million in credit card facility with nil used.

## PERFORMANCE

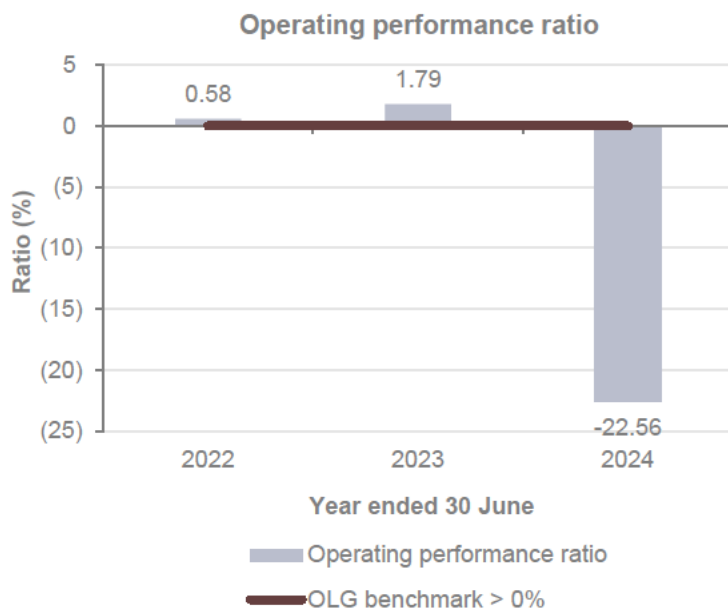
### Performance measures

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

#### Operating performance ratio

Council did not meet the benchmark for the current reporting period. This was mainly attributable to an increase in employee benefits and on-costs, materials and services, and depreciation, amortisation and impairment of non-financial assets expenses.

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

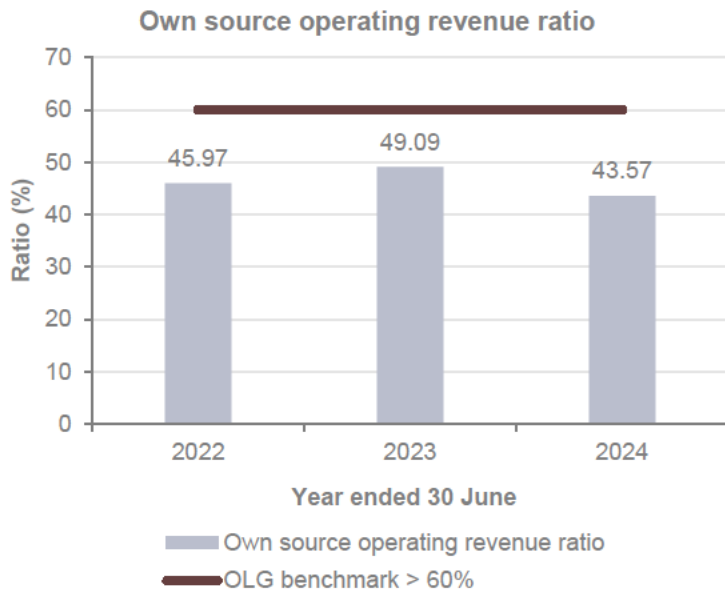




**Own source operating revenue ratio**

Council did not meet the benchmark for the current reporting period. This was mainly due to a decrease in user charges and fees and an increase in grants and contributions.

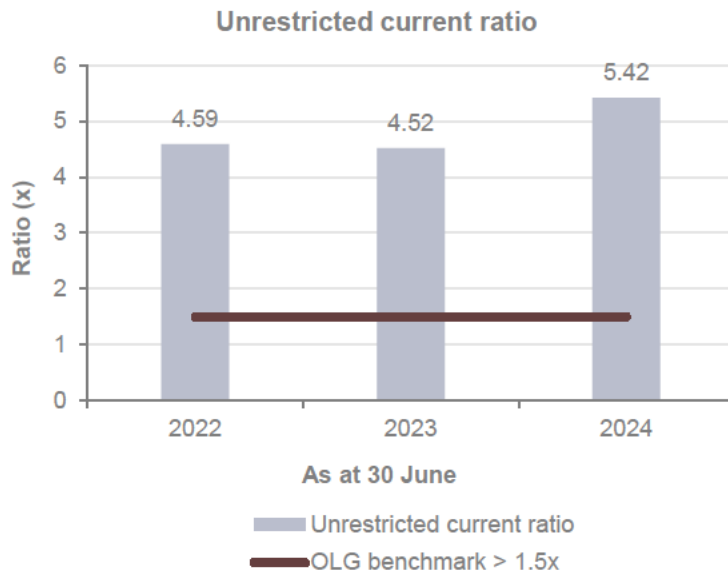
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



**Unrestricted current ratio**

Council continues to exceed the benchmark in the current reporting period.

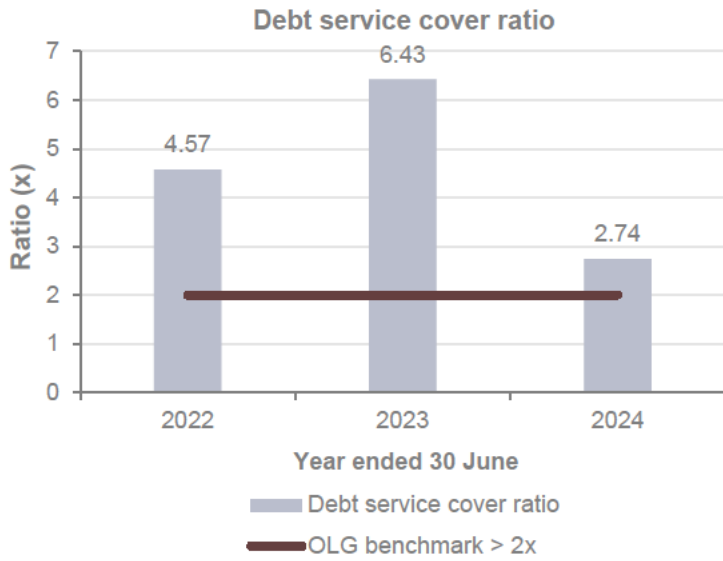
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



**Debt service cover ratio**

Council continues to exceed the benchmark in the current reporting period.

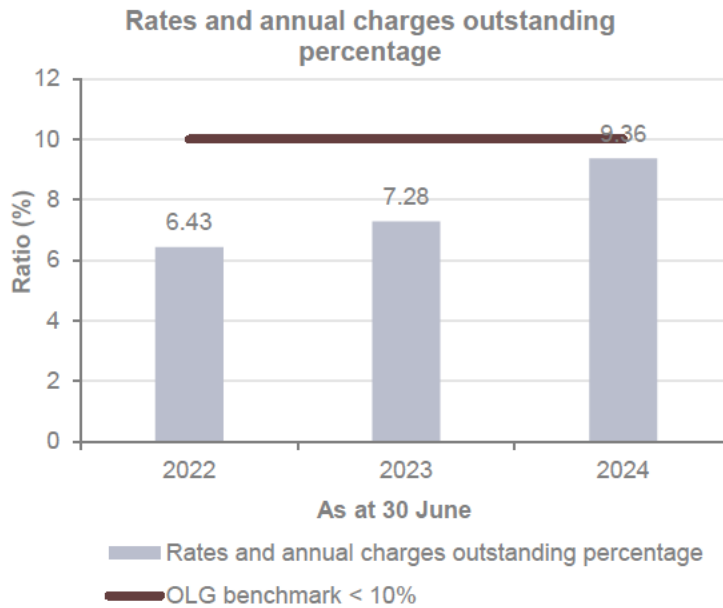
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



**Rates and annual charges outstanding percentage**

Council met the benchmark for the current reporting period, although by less than in previous years.

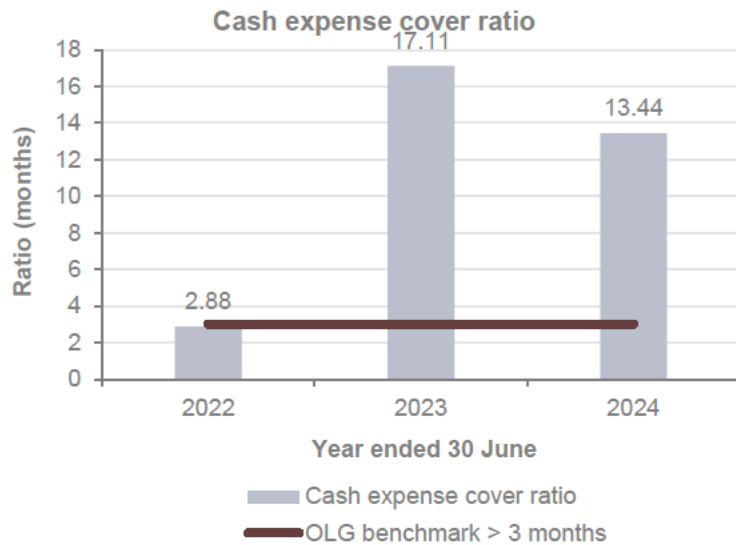
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



**Cash expense cover ratio**

Council met the benchmark for the current reporting period.

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



**Legislative compliance**

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council’s accounting records or financial statements. The Council’s:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



David Daniels  
 Director, Financial Audit

Delegate of the Auditor-General for New South Wales

# Narromine Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024

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*To enhance our Shire's image, lifestyle and environment  
through effective leadership, community involvement and  
commitment to service.*



## Narromine Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

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## Narromine Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

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

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

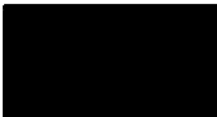
- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections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

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

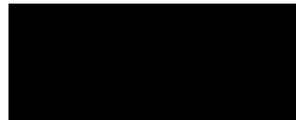
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

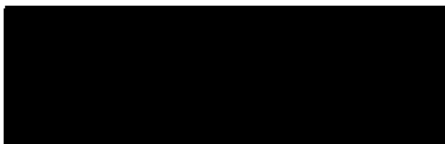
Signed in accordance with a resolution of Council made on 11 September 2024.



**Cr Craig Davies**  
**Mayor**  
11 September 2024



**Cr Dawn Collins**  
**Councillor**  
11 September 2024



**Jane Redden**  
**General Manager**  
11 September 2024



**Barry Bonthuys**  
**Responsible Accounting Officer**  
11 September 2024

## Narromine Shire Council

## Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
<b>Income from continuing operations</b>		
Access charges	860	849
User charges	1,630	1,465
Fees	21	54
Interest and investment income	22	92
Grants and contributions provided for operating purposes	112	94
Other income	1	–
<b>Total income from continuing operations</b>	<b>2,646</b>	<b>2,554</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	495	439
Materials and services	2,109	1,607
Depreciation, amortisation and impairment	286	181
<b>Total expenses from continuing operations</b>	<b>2,890</b>	<b>2,227</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(244)</b>	<b>327</b>
Grants and contributions provided for capital purposes	608	220
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>364</b>	<b>547</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>364</b>	<b>547</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(82)
<b>Surplus (deficit) after tax</b>	<b>364</b>	<b>465</b>
<b>Plus accumulated surplus</b>	<b>14,034</b>	<b>13,487</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	82
<b>Closing accumulated surplus</b>	<b>14,398</b>	<b>14,034</b>
<b>Return on capital %</b>	<b>(0.8)%</b>	<b>1.1%</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	364	465
Less: capital grants and contributions (excluding developer contributions)	(608)	(220)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>245</b>
<b>Potential dividend calculated from surplus (50%)</b>	<b>–</b>	<b>123</b>

## Narromine Shire Council

### Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
<b>Income from continuing operations</b>		
Access charges	1,314	1,236
User charges	298	553
Liquid trade waste charges	15	22
Interest and investment income	137	83
Other income	1	1
<b>Total income from continuing operations</b>	<b>1,765</b>	<b>1,895</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	226	184
Materials and services	842	715
Depreciation, amortisation and impairment	301	246
<b>Total expenses from continuing operations</b>	<b>1,369</b>	<b>1,145</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>396</b>	<b>750</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>396</b>	<b>750</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>396</b>	<b>750</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(99)	(188)
<b>Surplus (deficit) after tax</b>	<b>297</b>	<b>562</b>
<b>Plus accumulated surplus</b>	<b>12,104</b>	<b>11,354</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	99	188
<b>Closing accumulated surplus</b>	<b>12,500</b>	<b>12,104</b>
<b>Return on capital %</b>	<b>1.3%</b>	<b>2.6%</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	297	562
<b>Surplus for dividend calculation purposes</b>	<b>297</b>	<b>562</b>
<b>Potential dividend calculated from surplus (50%)</b>	<b>149</b>	<b>281</b>



## Narromine Shire Council

## Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	519	563
Receivables	771	576
<b>Total current assets</b>	<b>1,290</b>	<b>1,139</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	29,149	29,048
<b>Total non-current assets</b>	<b>29,149</b>	<b>29,048</b>
<b>Total assets</b>	<b>30,439</b>	<b>30,187</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	80	–
Employee benefit provisions	80	–
<b>Total current liabilities</b>	<b>160</b>	<b>–</b>
<b>Non-current liabilities</b>		
Employee benefit provisions	20	–
<b>Total non-current liabilities</b>	<b>20</b>	<b>–</b>
<b>Total liabilities</b>	<b>180</b>	<b>–</b>
<b>Net assets</b>	<b>30,259</b>	<b>30,187</b>
<b>EQUITY</b>		
Accumulated surplus	10,517	11,977
Revaluation reserves	19,742	18,210
<b>Total equity</b>	<b>30,259</b>	<b>30,187</b>

## Narromine Shire Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	922	7,089
Investments	7,000	–
Receivables	163	378
<b>Total current assets</b>	<b>8,085</b>	<b>7,467</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	29,427	28,757
<b>Total non-current assets</b>	<b>29,427</b>	<b>28,757</b>
<b>Total assets</b>	<b>37,512</b>	<b>36,224</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	61	–
Employee benefit provisions	37	–
<b>Total current liabilities</b>	<b>98</b>	<b>–</b>
<b>Non-current liabilities</b>		
Employee benefit provisions	9	–
<b>Total non-current liabilities</b>	<b>9</b>	<b>–</b>
<b>Total liabilities</b>	<b>107</b>	<b>–</b>
<b>Net assets</b>	<b>37,405</b>	<b>36,224</b>
<b>EQUITY</b>		
Accumulated surplus	11,566	11,876
Revaluation reserves	25,839	24,348
<b>Total equity</b>	<b>37,405</b>	<b>36,224</b>

## Note – Material accounting policy information

---

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

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

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

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

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### Narromine Shire Council Water Supply

Comprising the whole of the operations and net assets of the water supply activities of Council servicing the towns of Narromine, Trangie, and Tomingley.

#### Category 2

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

##### Narromine Shire Council Sewerage Service

Comprising the whole of the operations and net assets of the sewerage reticulation and treatment activities of Council servicing the towns of Narromine and Trangie.

### 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% (2023/24)

## Note – Material accounting policy information (continued)

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

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

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities. The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act. Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

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

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### 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.

### 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.

### 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 businesses are permitted to pay an annual dividend from its water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW'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 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW'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 DCCEEW.



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Narromine Shire Council

To the Councillors of Narromine Shire Council

### Opinion

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

The Declared Business Activities of the Council are:

- Water supply business activity
- Sewerage business activity.

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

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

### Basis for Opinion

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

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

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

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

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

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

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

## Emphasis of Matter - Basis of Accounting

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

## Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Financial Statements

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

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

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



David Daniels  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY

# Narromine Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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*To enhance our Shire's image, lifestyle and environment  
through effective leadership, community involvement and  
commitment to service.*





# Narromine Shire Council

## Special Schedules

for the year ended 30 June 2024

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#### **Special Schedules:**

Permissible income for general rates

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Report on infrastructure assets as at 30 June 2024

7

## Narromine Shire Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	6,237	6,498
Plus or minus adjustments <sup>2</sup>	b	10	39
<b>Notional general income</b>	c = a + b	<b>6,247</b>	<b>6,537</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	231	294
<b>Sub-total</b>	g = (c + e + f)	<b>6,478</b>	<b>6,831</b>
Plus (or minus) last year's carry forward total	h	16	(4)
<b>Sub-total</b>	j = (h + i)	<b>16</b>	<b>(4)</b>
<b>Total permissible income</b>	k = g + j	<b>6,494</b>	<b>6,827</b>
Less notional general income yield	l	6,498	6,826
<b>Catch-up or (excess) result</b>	m = k - l	<b>(4)</b>	<b>1</b>
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	-	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 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (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.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Narromine Shire Council

To the Councillors of Narromine Shire Council

### Opinion

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

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

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

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

## Other Information

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

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Schedule

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

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

## Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



David Daniels  
Delegate of the Auditor-General for New South Wales

31 October 2024  
SYDNEY

## Narromine Shire Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Buildings</b>	Buildings	1,546	1,546	673	821	24,509	51,521	18.0%	61.0%	19.0%	2.0%	0.0%
	Other	–	–	–	–	8,551	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,546</b>	<b>1,546</b>	<b>673</b>	<b>821</b>	<b>33,060</b>	<b>51,521</b>	<b>18.0%</b>	<b>61.0%</b>	<b>19.0%</b>	<b>2.0%</b>	<b>0.0%</b>
<b>Other structures</b>	Other structures	268	268	–	–	6,047	6,710	56.0%	27.0%	13.0%	4.0%	0.0%
	<b>Sub-total</b>	<b>268</b>	<b>268</b>	<b>–</b>	<b>–</b>	<b>6,047</b>	<b>6,710</b>	<b>56.0%</b>	<b>27.0%</b>	<b>13.0%</b>	<b>4.0%</b>	<b>0.0%</b>
<b>Roads</b>	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	3,086	3,086	1,887	1,238	134,873	154,290	24.0%	12.0%	62.0%	2.0%	0.0%
	Unsealed roads	–	–	934	687	87,894	106,152	43.0%	44.0%	10.0%	0.0%	3.0%
	Bridges	241	241	–	–	14,874	24,050	50.0%	34.0%	15.0%	1.0%	0.0%
	Footpaths	92	92	–	–	2,166	4,589	15.0%	39.0%	44.0%	2.0%	0.0%
	Other road assets	–	–	30	113	294	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	5,832	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	5	5	–	–	–	477	40.0%	29.0%	29.0%	1.0%	1.0%
<b>Sub-total</b>	<b>3,424</b>	<b>3,424</b>	<b>2,851</b>	<b>2,038</b>	<b>245,933</b>	<b>289,558</b>	<b>33.0%</b>	<b>26.0%</b>	<b>38.7%</b>	<b>1.2%</b>	<b>1.1%</b>	
<b>Water supply network</b>	Water supply network	–	–	1,827	2,063	26,022	33,620	46.0%	42.0%	12.0%	0.0%	0.0%
	Other	–	–	–	–	3,127	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,827</b>	<b>2,063</b>	<b>29,149</b>	<b>33,620</b>	<b>46.0%</b>	<b>42.0%</b>	<b>12.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network	357	357	947	879	27,786	35,744	74.0%	9.0%	15.0%	1.0%	1.0%
	Other	–	–	–	–	1,641	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>357</b>	<b>357</b>	<b>947</b>	<b>879</b>	<b>29,427</b>	<b>35,744</b>	<b>74.0%</b>	<b>9.0%</b>	<b>15.0%</b>	<b>1.0%</b>	<b>1.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	1,095	1,095	80	182	17,061	27,384	30.0%	33.0%	33.0%	4.0%	0.0%
	Other	–	–	–	–	(9,155)	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>1,095</b>	<b>1,095</b>	<b>80</b>	<b>182</b>	<b>7,906</b>	<b>27,384</b>	<b>30.0%</b>	<b>33.0%</b>	<b>33.0%</b>	<b>4.0%</b>	<b>0.0%</b>
<b>Open space / recreational assets</b>	Swimming pools	–	–	467	421	6,164	6,369	16.0%	80.0%	4.0%	0.0%	0.0%
	Other Open Space Recreational	355	355	933	1,406	4,180	7,097	13.0%	50.0%	31.0%	5.0%	1.0%
	<b>Sub-total</b>	<b>355</b>	<b>355</b>	<b>1,400</b>	<b>1,827</b>	<b>10,344</b>	<b>13,466</b>	<b>14.4%</b>	<b>64.2%</b>	<b>18.2%</b>	<b>2.6%</b>	<b>0.6%</b>

## Narromine Shire Council

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

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Other infrastructure assets	Other	425	425	2,254	2,384	–	21,228	14.0%	16.0%	67.0%	2.0%	1.0%	
	<b>Sub-total</b>	<b>425</b>	<b>425</b>	<b>2,254</b>	<b>2,384</b>	<b>–</b>	<b>21,228</b>	<b>14.0%</b>	<b>16.0%</b>	<b>67.0%</b>	<b>2.0%</b>	<b>1.0%</b>	
	<b>Total – all assets</b>	<b>7,470</b>	<b>7,470</b>	<b>10,032</b>	<b>10,194</b>	<b>361,866</b>	<b>479,231</b>	<b>34.1%</b>	<b>30.7%</b>	<b>32.9%</b>	<b>1.5%</b>	<b>0.8%</b>	

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

## Narromine Shire Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicators		Benchmark
			2023	2022	
<b>Buildings and infrastructure renewals ratio <sup>1</sup></b>					
Asset renewals <sup>1</sup>	<b>5,341</b>	<b>65.77%</b>	104.69%	181.21%	> 100.00%
Depreciation, amortisation and impairment	<b>8,121</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>7,470</b>	<b>2.03%</b>	1.98%	1.80%	< 2.00%
Net carrying amount of infrastructure assets	<b>368,681</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>10,194</b>	<b>101.61%</b>	84.72%	67.96%	> 100.00%
Required asset maintenance	<b>10,032</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>7,470</b>	<b>1.56%</b>	1.56%	1.44%	
Gross replacement cost	<b>479,231</b>				

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

(1) Excludes WIP

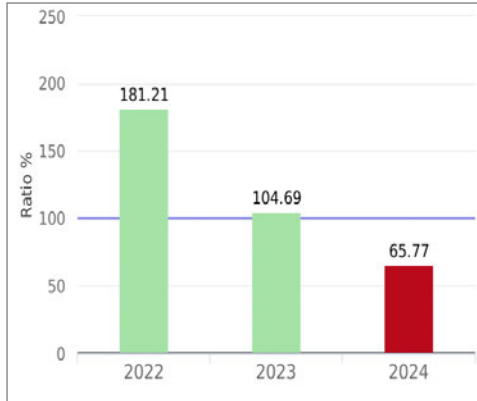
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



# Narromine Shire Council

## Report on infrastructure assets as at 30 June 2024

### Buildings and infrastructure renewals ratio



**Buildings and infrastructure renewals ratio**

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

Commentary on result	
23/24 ratio	65.77%

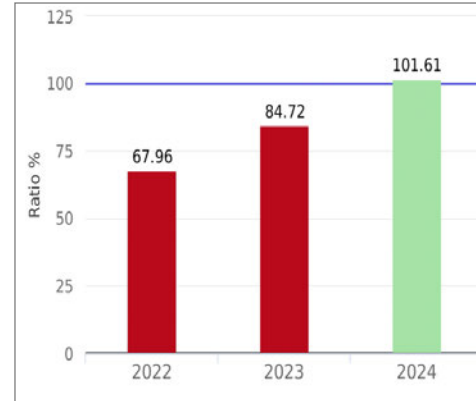
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Asset maintenance ratio



**Asset maintenance ratio**

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

Commentary on result	
23/24 ratio	101.61%

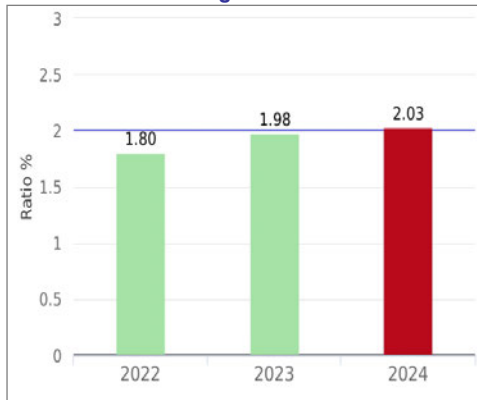
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Infrastructure backlog ratio



**Infrastructure backlog ratio**

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

Commentary on result	
23/24 ratio	2.03%

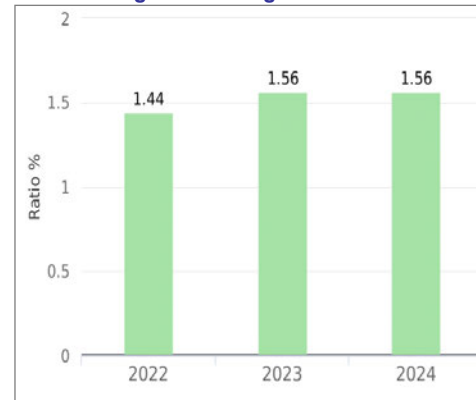
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Cost to bring assets to agreed service level



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

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

Commentary on result	
23/24 ratio	1.56%

## Narromine Shire Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>Buildings and infrastructure renewals ratio <sup>1</sup></b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>70.89%</b>	112.01%	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>2.29%</b>	2.20%	<b>0.00%</b>	0.00%	<b>1.21%</b>	1.28%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>99.92%</b>	78.33%	<b>112.92%</b>	112.92%	<b>92.82%</b>	92.82%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>1.74%</b>	1.74%	<b>0.00%</b>	0.00%	<b>1.00%</b>	1.00%	

(1) Excludes WIP

(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.

[Back to Report](#)

# 2021-2024 STATE OF OUR SHIRE REPORT



# ACKNOWLEDGMENT OF COUNTRY



*We acknowledge the traditional custodians of the land and pay respect to the elders, past, present and future, for they hold the memories, traditions and the culture of the land.*

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# MESSAGE FROM THE GENERAL MANAGER



**The State of our Shire Report provides an opportunity to reflect on the achievements of Council in meeting the expectations of our community.**

This term of Council (3 years) has been challenging for the community and Council, with a series of flooding events across the Shire, leading to damaged roads and other community infrastructure. Wet weather also delayed capital renewals and maintenance programs. Fortunately, in late 2023 Council was able to recommence capital works, and the remainder of the term focused heavily on improving the safety and reliability of our road network.

The severe supply chain shortages experienced in the early part of the term of Council, together with the tight labour market, contributed to the delay in delivering a number of major projects and programs. Despite these delays however, Council completed the Cale Oval Facility upgrade in 2023, the Dundas Park Playground upgrade in 2023, and the Trangie Truck Wash upgrade in 2024.

To encourage economic growth in the Shire, Council purchased a 522-ha rural property on Craigie Lea Lane, Narromine to take advantage of the unique opportunities presented by the Inland Rail project, and progress Council's industrial freight exchange hub. Large lot residential subdivision works at Wentworth Parklands in Narromine were completed in the 2023/2024 financial year, providing a further 15 housing blocks for future development. Council also commenced a 7-lot residential subdivision in Trangie.

Water management continues to be a priority issue for our Shire. A review of Council's Integrated Water Cycle Management Strategy (IWCM) is underway to assess

security of our town water supply as well as projected growth scenarios. Any future asset investment and management initiatives identified through the IWCM review process can then be prioritised for State Government funding.

In 2022, a revolutionary water treatment plant was installed in Tomingley to provide safe drinking water to the village. This innovative infrastructure project was a finalist in the 2023 NSW Water Awards.

The longstanding proposed Narromine levee extension culminated in the completion of the feasibility study in 2024, providing a cost estimate of \$109 M for its design and construction. Given government funding structures typically require a contribution of 6:1, Council resolved to finalise the detailed design and not proceed any further.

Council maintained strong relationships with a diverse group of stakeholders, including State and Federal Government Agencies to advocate for and/or provide important community outcomes. Key advocacy areas included water security, retention of health services, crime minimisation, regional connectivity, and roads funding.

Council's financial position continues to remain sound, supported by a number of successful grants, facilitating capital expenditure.

I would like to acknowledge the support of our staff and the significant contribution they have made in achieving the results detailed in this report.

**Jane Redden**  
General Manager

# NARROMINE SHIRE - OUR LGA

5,224 sq km

OUR LOCAL  
GOVERNMENT AREA

6,360

LGA POPULATION

30.7%

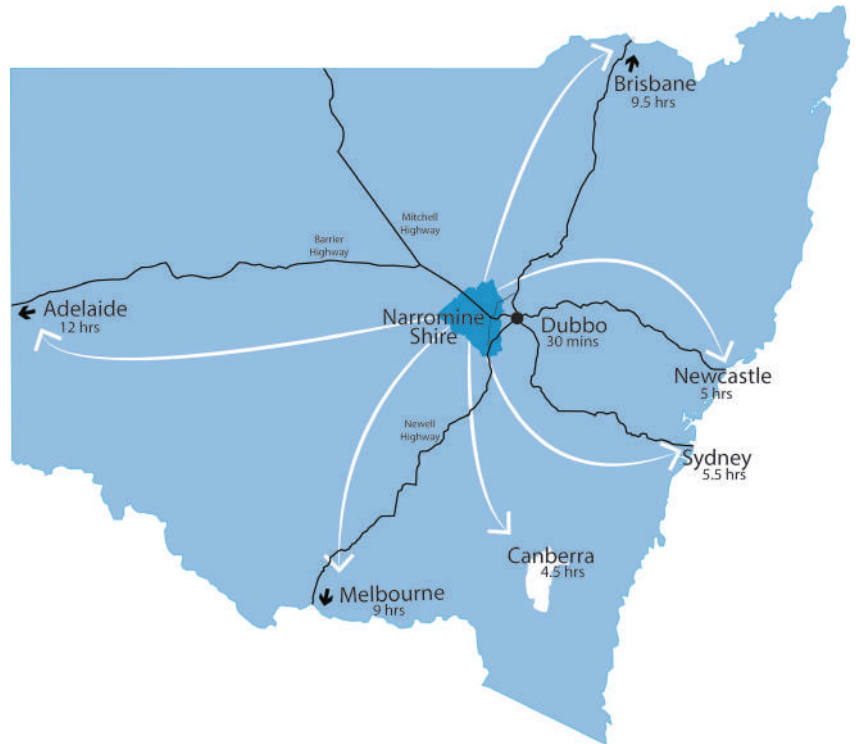
AGRICULTURE, FORESTRY  
AND FISHING

55.3%

HOLD A  
QUALIFICATION

AGRICULTURE

LARGEST  
INDUSTRY



## NARROMINE SHIRE PROFILE SNAPSHOT

### Our People

LGA Population – 6,360

Aboriginal and Torres Strait Islander  
People -1,280

Median Age - 40 years

- 21.2% of our residents are 0 – 14 years old
  - 11.2% are 15 – 24 years old
  - 46.4% are 25 – 64 years old
  - 21.5% more than 65 years old
- Overseas born residents - 18.4%

### Education

7.2% of our residents attending  
Preschool

24.8% of our residents attending  
Primary School

18.5% of our residents attending  
Secondary School

8.2% of our residents attending  
tertiary education

### Housing

2841 private dwellings

Average household size – 2.5 people

Renting households – 24%

Median Weekly Rent - \$240

### Economy

Median weekly household income -  
\$1,308

High Employment Sectors

- Agriculture, Forestry and Fishing – 30.7%
- Education and Training – 10.9%
- Health Care and Social Assistance – 9.7%
- Mining – 7.8%
- Retail Trade – 5.9%

Participation in labour force of people  
aged 15 years and over – 55.3%

Gross Regional Product - \$528 M

# ELECTED COUNCIL

The elected Council is comprised of 9 Councillors, being the governing body of the Council.

The last local government election was held on 4 December 2021. (The September 2020 elections were postponed to December 2021 in response to the COVID-19 pandemic).

The Mayor and Deputy Mayor are elected by Councillors for a two-year period.



**Craig Davies** Mayor  
(Dec 2021 – Sep 2024)



**Dawn Collins** Deputy Mayor  
(Dec 2021 – Sept 2024)



**Les Lambert**  
(Dec 2021 – Sept 2024)



**Adine Hoey**  
(Dec 2021 – Sept 2024)



**Diane Beaumont**  
Dec 2021 – Sept 2024)



**Lachlan Roberts**  
(Dec 2021 – Sept 2024)



**Ewen Jones**  
(Dec 2021 – Sept 2024)



**Lyn Jablonski**  
(Dec 2021 – June 2023)



**Casey Forrester**  
(Dec 2021 – April 2024)





## THE COLLECTIVE ROLE OF COUNCIL'S GOVERNING BODY IS: -

- To direct and control the affairs of the council in accordance with the Act,
- To provide effective civic leadership to the local community,
- To ensure as far as possible the financial sustainability of the council,
- To ensure as far as possible that the council acts in accordance with the principles set out in Chapter 3 of the Local Government Act 1993 and the plans, programs, strategies and policies of the council,
- To develop and endorse the community strategic plan, delivery program and other strategic plans, programs, strategies, and policies of the council,
- To determine and adopt a rating and revenue policy and operational plans that support the optimal allocation of the council's resources to implement the strategic plans (including the community strategic plan) of the council and for the benefit of the local area,
- To keep under review the performance of the council, including service delivery,
- To make decisions necessary for the proper exercise of the council's regulatory functions,
- To determine the process for appointment of the general manager by the council and to monitor the general manager's performance,

- To determine the senior staff positions within the organisation structure of the council,
- To consult regularly with community organisations and other key stakeholders and keep them informed of the council's decisions and activities,
- To be responsible for ensuring that the council acts honestly, efficiently, and appropriately.

## THE LOCAL GOVERNMENT ACT ALSO PRESCRIBES THE ROLE OF INDIVIDUAL COUNCILLORS: -

- To be an active and contributing member of the governing body,
- To make considered and well-informed decisions as a member of the governing body,
- To participate in the development of the integrated planning and reporting framework,
- To represent the collective interests of residents, ratepayers, and the local community,
- To facilitate communication between the local community and the governing body,
- To uphold and represent accurately the policies and decisions of the governing body,
- To make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor.

A councillor is accountable to the local community for the performance of the council.

# OUR ORGANISATION

COUNCIL IS MADE UP OF FOUR DIRECTORATES, REPORTING TO THE GENERAL MANAGER.

## General Manager



Infrastructure and Engineering Services	Finance and Corporate Strategy	Community and Economic Development	Governance
<ul style="list-style-type: none"> <li>• Infrastructure and buildings</li> <li>• Roads, stormwater</li> <li>• Water and sewer</li> <li>• Waste</li> <li>• Parks, gardens, playing fields, swimming pools</li> <li>• Cemeteries</li> <li>• Fire protection and emergency services</li> </ul>	<ul style="list-style-type: none"> <li>• Financial management</li> <li>• Information Technology</li> <li>• Customer service</li> <li>• Rating and valuations</li> <li>• Business analysis</li> <li>• Integrated Planning and Reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Economic Development</li> <li>• Community services</li> <li>• Library Services</li> <li>• Tourism and Events</li> <li>• Strategic Planning, Development and Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Governance</li> <li>• Records</li> <li>• Property services</li> <li>• Legal and Insurance</li> <li>• Biosecurity</li> <li>• Animal Control</li> <li>• Health and Building Inspection</li> <li>• Human Resources</li> </ul>

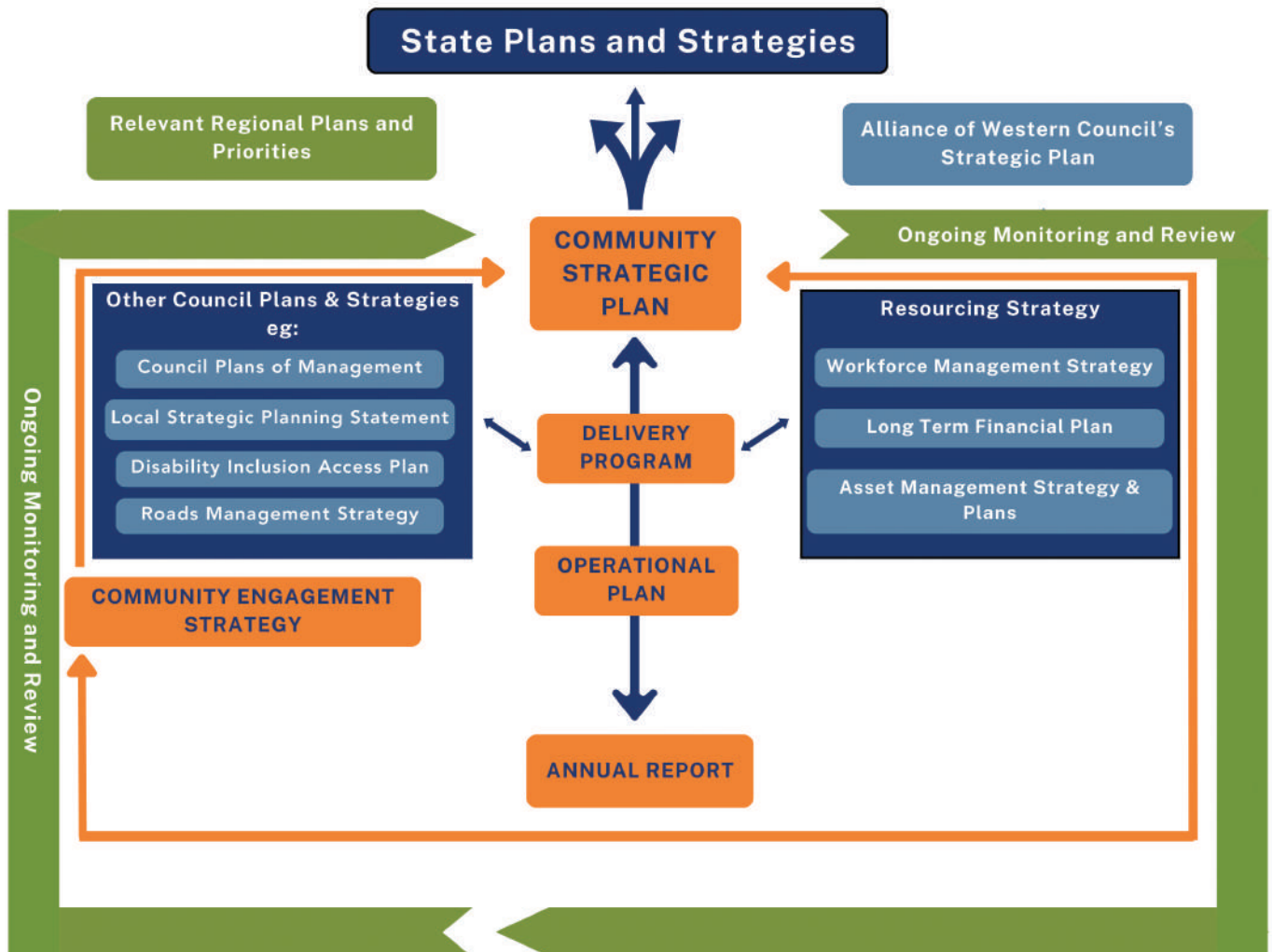
# OUR INTEGRATED PLANNING AND REPORTING FRAMEWORK

## THE INTEGRATED PLANNING AND REPORTING PROCESS ENABLES COUNCILLORS TO: -

- Work directly with their community to identify long-term priorities for local identity, growth and lifestyle
- Understand the range of services the community wants, the service standards they expect and the infrastructure that will be required to deliver them.
- Have meaningful conversations about the cost of meeting community expectations and map out a four-year strategy to deliver key priorities, projects and services.
- Set appropriate fees and charges

- Monitor Council's progress
- Report back to the community on success in achieving goals
- Be assured that statutory and other planning, consulting and reporting requirements are being met

The framework begins with the community's aspirations for a period of at least 10 years. It includes a suite of integrated plans that set out a vision and goals and strategic actions to achieve them. It involves a reporting structure to communicate progress to Council and the community as well as a structured timeline for review to ensure the goals and actions are still relevant. See flowchart below.





# PURPOSE AND CONTEXT OF REPORT

Our State of our Shire Report (formerly End of Term Report) is prepared in accordance with the Local Government Act 1993 and reports progress on the high-level guiding principles and outcome statements of the Community Strategic Plan 2022 - 2032.

The Community Strategic Plan is a visionary document for the community, partners, and the Council. The guiding principles and outcomes were developed through extensive community consultation and review of Regional, State and Federal plans and documents.

Although Council has a responsibility to achieve or facilitate implementation of these outcomes, the community, State and Federal government and non-government agencies may also have a role in helping to achieve our vision for 2032.

## OUR VISION

*The Narromine Shire is a friendly place to live with a strong sense of community that values our services, facilities and our natural rural environment.*

*We are a community that values the diversity of our people, ideas, perspectives and experiences.*

*We work together to strive towards a vibrant, safe and engaged community that provides opportunities for all its members.*

*Our Council is a leader for our community sharing the responsibility for growth, development and provision of services.*

## OUR ASPIRATIONS AND VALUES

- Commitment to openness, transparency, honesty and fairness
- Strong community spirit and sense of belonging
- Effective communication and cooperation
- Respect for all people and the environment

## OUR GUIDING PRINCIPLES

1. **Vibrant Communities**
2. **Growing our Economy**
3. **Protecting and enhancing our environment**
4. **Proactive Leadership**





# HOW WE MEASURE



Over the past three years, Council has prioritised delivering projects and initiatives to support the goals outlined in the Narromine Shire Community Strategic Plan 2032.

While the Community Strategic Plan itself does not include specific progress measures, indicators have been developed for the State of Our Shire Report to track progress under each guiding principle.

These indicators are based on community-desired outcomes and were chosen to illustrate the impact of actions taken across the Narromine Shire Local Government Area.

Each indicator includes an assessment of the current trend as indicated below:

# PROGRESS IN IMPLEMENTING THE COMMUNITY STRATEGIC PLAN



# OUR ACHIEVEMENTS



Road Maintenance  
**\$11,36M**



Tullamore Oaks Bridge  
**\$1,572M**



Cale Oval  
Sporting Precinct  
**\$2M**



## ACHIEVEMENT HIGHLIGHTS

- Completion of 98.4% of Council's Delivery Program actions
- Completion of Wentworth Parklands Residential Subdivision
- Cale Oval Facility Upgrade
- Dundas Park Improvements
- Narromine Wetlands Extension Project
- Tomingley Water Treatment Plant Installation
- Duffy Street Water Booster Pump Installation
- Extensive capital works and maintenance of road network
- Trangie Playground and Sporting Area Upgrades
  - Successful Grant Funding Applications
    - Narromine Levee Feasibility Study
    - Farrendale Road upgrades
    - Narromine Aerodrome – Industrial Area
    - Narromine Boat Upgrade
    - Trangie Heavy Vehicle Stop Area
    - Tullamore Oaks Bridge Road Realignment
    - Trangie Truck Wash Upgrade
    - Trangie Tennis and Netball Courts Upgrade
    - Tomingley Hall and Recreational Area Improvements

## CHALLENGES

- Wet weather during 2021 and 2022 caused significant damage to Council roads.
- Council continued to experience a skills shortage in several occupations. Unplanned turnover was high, particularly during 2021 – 2022, with the COVID-19 pandemic further disrupting employee training requirements.
- Global supply chain disruptions continued during 2022 delaying several infrastructure projects and increasing costs.
- Emergency Services Levy increase.





# VIBRANT COMMUNITIES



*GOAL - we want to create a safe, healthy and connected region that encourages participation and creates a strong sense of pride in our community and each other's wellbeing.*

## OUTCOMES

- A safe, active and healthy community
- A vibrant and diverse community that has a strong sense of belonging and wellbeing
- A community that can access a range of formal and informal education, information, and other services and opportunities to enhance their lives
- Accessible facilities and services are available for people with limited mobility



## INDICATORS



- ⬆️ Provision of a range of services to assist, link and support our community
- ⬆️ Provision of a range of activities to keep active
- ⬆️ Valuing our youth and providing access to good education and after school activities
- ⬆️ Stakeholders continue to consider the needs of our population and our wellbeing in the delivery of initiatives, services and facilities



# TERM IN REVIEW

## COMMUNITY SAFETY INITIATIVES

Regular meetings continued to be held with NSW Police representatives and other partner agencies to advocate for community safety and crime minimisation. Council's Closed Circuit Television Camera (CCTV) network was extended in 2023 to include Dandaloo Street and the Goan Waterhole in Trangie and Burraway Street in Narromine. NSW Police can access the CCTV surveillance system 24/7, reducing response times to priority incidents, monitoring public assets and gathering evidence for prosecution.



## PARK AND PLAYGROUND UPGRADES

### Cale Oval

The Cale Oval Clubhouse and Bob Weir Grandstand project was completed in April 2023. The \$2M project included demolition of existing buildings and the construction of new amenities, removal and replacement of the boundary fencing and the construction of a grassed spectator mound. The grandstand was officially opened by Hon. Dugald Saunders MP, Member for Dubbo. The redevelopment of the Tennis Clubhouse in 2024 almost completes the Cale Oval Sporting Precinct Plan.



### Dundas Park Playground

The \$400,000 Aussie Nature Theme playground was completed in 2023. The adventure playground includes climbing towers, flying fox, swing sets, learn to ride bike path, carousel, landscaping, shaded areas and seating.



### Apex Park

Works at Narromine Apex Park included the construction of a netball shed in 2021 and installation of new park furniture.



### Swift Park

Landscaping works undertaken in 2022 completed the new "Tree House Adventure Theme" playground project at Swift Park, Trangie.

### Eric Woods and Dicken Park

Improvements to Eric Woods Park and Dicken Park in Tomingley were completed in 2023. Works included table and chair replacements, new signage, fencing and landscaping.

### Rotary Park

In 2023, the concrete boat ramp at the Narromine Rotary Park was redesigned and upgraded to provide safer access to the Macquarie River. The project was valued at \$170,000. The public facilities located in the park were upgraded in 2023, providing safer and accessible amenities.



## OPEN SPACES

### Dundas Oval and Payten Park Precinct Plan

Given the importance of this precinct to Narromine, its location on the entrance to town and its important sport and recreation connection, a master precinct plan was endorsed in June 2023. The plan aims to connect both parks, upgrade existing facilities, create safe, accessible and inclusive public amenities and improve existing facilities. The works will be staged and considered when funding opportunities become available.

### Trangie Tennis and Netball Courts

Implementation of the Trangie Sporting Precinct Concept Plan continued with completion of the outdoor court project in 2023. Works included installation of a new playing surface on two existing netball courts, installation of three synthetic grass tennis court surfaces, repairs to an existing synthetic grass court, and repairs and installation of a cushioned playing surface to the multipurpose court, along with dedicated grandstand seating, landscaping, new fencing and lighting.

### Tomingley Multipurpose Court

The multipurpose court, located on the northern side of the Tomingley Memorial Hall, was completed in late 2021. The court is an all-weather surface that can be used for tennis, basketball, netball and handball. Works also included perimeter fencing, seating, lighting and trees for shade.

### Swimming Pools

The 50-metre pool at the Narromine Aquatic Centre was refurbished in 2021 with the installation of a new membrane liner to prevent pool leaks, reduce chemical usage and provide a smoother pool surface. A pool heat pump and pool blanket were installed in 2023 at the Trangie Aquatic Centre to extend the swimming season.

## NARROMINE SPORTS AND FITNESS CENTRE

The removal and replacement of sections of the roof at the Narromine Sport and Fitness Centre was completed in June 2024, together with the replacement of the air-conditioning units. The 24-hour access system was also upgraded, allowing members to join and pay online at any time. Council purchased various multifunctional training, strength and cardio equipment to provide a greater range of workouts for all fitness levels.



## CONNECTED COMMUNITIES

### HubnSpoke Co-Working Space

Stage two works to the Burraway Street building were completed in 2022. Works included the refurbishment of a portion of the building to provide a meeting/conference room for professional networking/workshops etc., upgrades to the interior atrium, and outdoor landscaping to facilitate break out meetings.

### Youth Programs

Council continued to facilitate a number of sporting clinics with a range of activities for children to socialise, participate, improve and have fun. Clinics included rugby league, rugby union, soccer, netball, basketball, cricket, skateboard, little Athletics, swimming, gymnastics and tennis. There were also indoor and outdoor movie nights, arts and crafts, and free entry to both Narromine and Trangie pools during youth week.

The Narromine and Trangie Libraries continued to provide free youth programs including Storytime, Rhyme Time and Wriggle and Rhyme, 1000 Books Before School, Book Week, Lego Club, Curious Kids Club, Minecraft workshops, Youth Days etc.

### Library Initiatives

Our libraries offer a free and inclusive space where anyone can learn, discover and develop, regardless of age, education and income. There is a vast book range and access to online databases, e-books, audiobooks, and other digital resources. In addition to programs for our youth, the libraries also offered programs and events for adults. Some of these included Author Talks, Art Workshops, Tea and Tech, Friday Flicks, Saturday Cinema, Australian Bush Poetry, Service NSW, Be Connected.

The local history groups continued to preserve our history by cataloging, storing and digitizing books, documents and photographs to ensure their longevity. Researchers and historians can access the information they need, and members of the public can also learn more about their history and the history of our communities.



Library Statistics 2021 - 2024	Registered Borrowers	Visitations	Loans	Info Requests	PC/Internet Users	Hot Spot Logins	Events Activities Programs	Attendees at events, activities etc.
2021/2022	3508	15,346	11,681	3030	2302	2890	257	2528
2022/2203	5484	25,783	17,126	5606	3780	3378	344	4263
2023/2024	3536	27,996	46,260	4816	4238	3889	276	3784



## CELEBRATING SENIORS

Council's Senior Citizen Day is an opportunity to celebrate the role and contributions of older adults in our local community, with a number of events held: -

1 April 2022 – "Tune into Technology"

8 February 2023 – "Celebrate Together!"

14 March 2024 – "Celebrate NSW Seniors Festival"





## COMMUNITY PARTNERSHIPS

Council partnered with community committees and organisations to facilitate various events including the Dolly Parton Festival, the Narromine Venetian Carnival and the Trangie Mainstreet Christmas Party.

Council continued to liaise with the local Aboriginal community to enhance opportunities for the indigenous community. NAIDOC Week, Reconciliation Day and other events of importance to the Community were supported.

Council also worked with Timbregongie House to progress development of the Blue Wren Estate Retirement Village for the release of 16 new residential building sites and planned development for over-55 residential living.

Applications for donations and sponsorships to community groups were considered by Council in October 2021, October 2022 and September 2023 with a total of \$82,123.04 provided to assist with various culture, recreation, sporting and development activities within the Shire.

In addition, the Voluntary Planning Agreement with Tomingley Gold Operations provides a community fund to support projects within the Shire that contribute to either economic development, community connectivity, education and training or community infrastructure. The panel meets in April and September each year to determine applications.

A total of \$50,350 was awarded in 2022; \$99,488 in 2023, and \$61,600 in the first half of 2024.

## DISABILITY INCLUSION ACTION PLAN

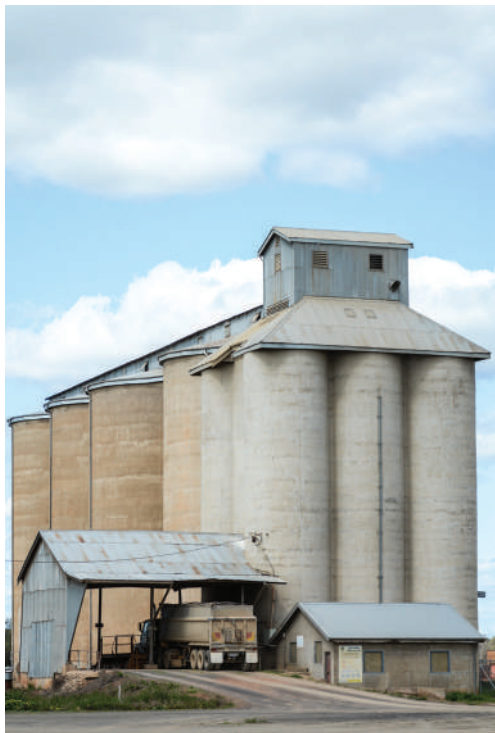
The Disability Inclusion Action Plan was endorsed by Council in 2022, with particular emphasis placed on improvement of footpaths and upgrades of community amenities. Public amenity upgrades included Trangie Showground, Trangie Tennis Club, Narromine Rotary Park, Trangie Main Street, Cale Oval Grandstand and the Narromine Hub'n'Spoke building.

Footpath improvements undertaken during the term included Harris Street Trangie, Derribong Street (Narromine and Trangie), Nymagee Street Narromine, Burroway Street Narromine. In late 2023, Council sought community input into its Pedestrian Access and Mobility Plan (PAMP) to ascertain concerns and needs and identify new footpath and road crossing infrastructure required. Council placed the revised PAMP on public exhibition in June 2024.





# GROWING OUR ECONOMY



*GOAL - We have a diverse economy with thriving businesses that offer a range of employment opportunities supported by skill development options*

## OUTCOMES

- Sustain and grow our local population
- Ongoing development, diversification and sustainability of the local business and industry base
- Encourage Industry Development

## INDICATOR

- ① Strategic framework provides short-, medium- and long-term strategies to build a diverse and robust economy
- ① Growth in tourism, aviation and community services
- ① New industries provide increased employment



## COUNCIL RESIDENTIAL DEVELOPMENT

### Wentworth Parklands

In 2023/2024, Council’s Wentworth Parklands 15 Large Lot Residential Subdivision was finalised. Lots range in size from 1902m2 to 2600m2 and are located on flood-free land. Six lots have been sold with 3 development applications for dwellings lodged.

### Derribong Street

In 2023, Council commenced subdivision works for the development of a 7-lot residential estate in Derribong Street, Trangie. The size of the serviced lots will be 928m2. It is anticipated that completion of this residential subdivision will be completed in 2024.

## COUNCIL INDUSTRIAL DEVELOPMENT

### Narromine Aerodrome

In early 2023, the construction of two custom built light industrial hangars at the Narromine Aviation Business Park was completed to provide additional hangarage for the aviation industry and attract further economic development and growth in the industry. Council subsequently offered the hangarage for lease and/or purchase.

The lighting system at the Narromine Aerodrome was also upgraded along the all-weather sealed runway and taxiway to provide spaced lighting at 60 metre intervals as required by Civil Aviation Safety Regulations.

### Narromine Freight Exchange and Industrial Hub

In late 2023 Council purchased a 522-hectare property on Craigie Lea Lane, Narromine to facilitate the development of the Narromine Freight Exchange and Industrial Hub. The property is bounded by Tomingley Road to the east, Inland Rail’s Materials Distribution Centre to the west and the new Inland Rail to the south. It is intended that 28 individual lots ranging in size from 5,000m2 to 20-hectares will be developed, to facilitate a mix of industrial use.





## LOCAL BUSINESS SUPPORT

### Shop Local Campaign

Council continued to facilitate the Shop Local Campaign to encourage people to visit and shop locally in the Narromine Region. The six-week campaign highlighted local stores and enabled businesses to work collaboratively to promote the region. Participating businesses received inclusion in all promotional material, including a television campaign. Approximately 30 businesses participated in 2021, 2022, and 2023.

### Business Seminars

A number of free business development workshops were held to support local businesses and community groups.

In March 2022, Council hosted a Q&A evening with three successful businesswomen as special guests - Fiona Aveyard, founder of Paddock to Plate and Out Back Lamb, Fiona Hall owner of Bite Riot Operations and Fiona Nash, Regional Education Commissioner. During the month of March, a Digital Marketing Workshop and a Boss Skills Workshop NSW Farmers were also held.

Council held two business seminars in October 2022; Carol Bagaric presented a Visual Merchandising Workshop – Revamp your Retail Space and Central NSW Business HQ facilitated a social media workshop.

The 2023 Growing Narromine Workshop Series commenced in July with free lunch time sessions presented by Workforce Australia. The first session offered was Overcoming the Challenges of Attracting Staff; followed by Training and Development – Supporting your People and Business; Becoming an Employer of Choice – Creating a Culture of Loyalty; and lastly People Planning for Business Growth – the A-Z of People Planning.

### Philippines Visit

In September 2022, the Philippines Ambassador toured the Narromine Shire to meet with prospective employers and share potential ideas on future employment opportunities. At the conclusion of the tour, a dinner was held at the Narromine Aeroclub with approximately 65 business owners in attendance.





## EVENTS

### Australia Day

Events were held in both Narromine and Trangie to reflect, respect and celebrate. Awards for outstanding citizen contributions were presented by Australia Day Ambassadors, and citizenship ceremonies held.

A total of 10 residents were naturalised between 2021/2022 and 2023/2024.

### Aviation

The Narromine Aerodrome hosted numerous aviation events.

- 37th World Gliding Championships from 2 to 16 December 2023. Eighty competitors from twenty-one countries took part in the gliding event.
- NSW Aerobatic Championships from 12 to 15 May 2022.
- 2023 Australian Aerobatic Championships from 3 to 8 October.
- Aus Fly was held in September 2022, a fly in event for aircraft owners, pilots, industry supporters and aviation enthusiasts. Approximately 1,500 people attended.

### New Residents Evening

Council hosted a new residents evening in February 2022. The evening provided new residents to the Narromine local government area an opportunity to gather, meet with Council representatives and service providers and meet others also new to the area.

### Volunteers Day

A Volunteers Day thankyou was held in August 2023 at the Narromine Shire Council Chambers where forty-nine volunteers were recognised for their invaluable service to the community. The event highlighted the vital role volunteers play in our community and Council's appreciation for their dedication and hard work.



# PROTECTING AND ENHANCING OUR ENVIRONMENT



*GOAL - We value our natural and built environment, our resources for the enjoyment of the community and visitors to our Shire*

## OUTCOMES

- Manage our natural environments for current and future generations
- We are a sustainable, environmental community with a great appreciation of our natural assets
- A community that values the efficient use of utilities, natural resources and energy
- Ensure a range of housing options for the community
- Our community is well connected through our cycleways, footpaths and public transport systems
- Our road network is safe, well maintained and appropriately funded

## INDICATOR

- ⬆ Reduction of waste to landfill
- ⬆ Sustainable infrastructure, open spaces and community facilities
- ⬆ Zoned land meets residential needs

# TERM IN REVIEW

## SUSTAINABLE ENVIRONMENT

### Waste Collection

Council's kerbside general waste, recycling and food and organics waste collection service continues to be carried out by JR Richards and Sons. There was a slight reduction of 3,205 kgs of general waste to landfill between 2021/22 and 2023/24.

A waste stream audit undertaken in late 2023 identified Narromine has very "clean" recycling and green waste. Council remains a member of NetWaste to provide innovative approaches to waste education and community engagement programs with a view to reducing waste to landfill. As general waste still contains a significant amount of food waste and a moderate quantity of recyclables, further education programs will be undertaken in an effort to reduce this.

Financial Year	Total Waste kg	Organics kg	Recycling kg	General kg
2020/2021	1,434,300	802,269	287,366	344,665
2021/2022	1,445,701	851,181	273,185	321,335
2022/2023	1,304,440	769,526	258,010	276,904
2023/2024	1,225,130	640,120	243,550	341,460

### Return and Earn

In June 2023 a Return and Earn reverse vending machine was established at the entrance to the Narromine Waste Management Facility. Users can print a voucher for the refund amount, which is then redeemable, or choose a payment into a bank account, or donate the refund amount to a charity listed on the Return and Earn app. Use of the return point, together with household recycling, helps to reduce landfill, contributing to a more sustainable future. The Reverse Vending Machine has seen more than 1.1 million containers returned for recycling in the 12 months from June 2023.

### Illegal Dumping Campaign

Council continued its campaign to reduce illegal dumping in the Shire by promoting appropriate dumping strategies, increasing public awareness and responsibility and monitoring hotspot areas. Installation of trail cameras, signage, bollards and CCTV pod surveillance cameras assisted with reducing the amount of illegally dumped rubbish from 101 reported incidents to 14 within a 12-month period.

### Wetlands

The Narromine Wetlands is an important stormwater retention basin for the southern part of town. The ponds and regenerated areas provide vital habitat to native and exotic flora and fauna as well as an important community amenity, featuring walking tracks, car parks and picnic areas. The Wetlands extension project included the excavation of a further 2 ponds and the construction of an additional car

park and over 5 kms of gravel walking paths. Two additional shelters and barbeque areas were also installed. Over 300 saplings were planted to rejuvenate the area.

### Native Fingerling Release

The annual native fingerling release is part of a 'Dollar for Dollar Native Fish Stocking Program' which sees thousands of Golden Perch and Murray Cod fingerlings released along various locations of the Macquarie River. Council, together with the Macquarie Cotton Growers Association, have for many years been working towards improving our threatened freshwater fish numbers and maintaining a thriving natural ecosystem.

### Biosecurity

Weeds are regulated under the Biosecurity Act according to the risk they pose to the environment, community and economy. Management action, investment and compliance effort is therefore directed to priority weeds. Council's focus was the eradication and control of African Boxthorn, Galvanised Burr, Tiger Pear, Blue Heliotrope, Green Cestrum, Noogoora Burr, and St Johns Wart.

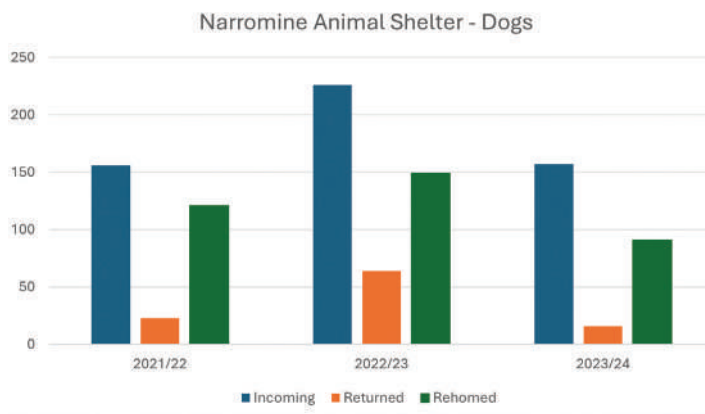
Length of roads inspected for weeds in the Narromine Shire include: 2021/22 – 2910km, 2022/23 – 1535km, 2023/24 – 3600km

### Food Safety

Council conducted regular inspections of retail food businesses in the Local Government Area to ensure that good food safety practices were in place such as temperature control, cleanliness, hand washing and labelling.

### Animal Control

Between 2022 and 2023, there was a sharp increase in the number of surrendered and abandoned dogs in the Shire. The Narromine Animal Shelter was upgraded in 2023 and 2024 to increase its capacity and improve drainage. Council continued to promote responsible pet ownership, with a focus on prevention of dogs escaping from properties, and the importance of microchipping and registration. Animal Welfare League (AWL) attended the Narromine Showground in June 2023, providing free health checks, vaccinations and microchipping. In May 2024, AWL provided a free desexing service at the Narromine Animal Shelter followed by a free health check, vaccination and microchipping program. A total of 66 animals were vaccinated, 33 microchips placed, and 11 dogs and 17 cats desexed.





## WATER INITIATIVES

### Water Treatment Plant

In 2022 \$720,000 was spent on design, construction and commissioning of a new water treatment plant to supply safe drinking water to Tomingley village. This is an innovative treatment plant with ceramic membrane technology, removing contaminants and hazards in one treatment, resulting in a reduction in treatment and maintenance costs. The treatment plant is setup with an extensive CCTV system which along with the online water monitoring system allows for remote monitoring and troubleshooting. This water treatment plant project was a finalist in the 2023 NSW Water Infrastructure Project Innovation Awards (Regional).

Council's Water and Sewer Team were awarded winner of the 2023 Australian Water Industry Operators Association NSW Team of the Year for their outstanding design input and work on this treatment plant whilst continuing to carry out other major projects across the Shire.

In support of the new water treatment plant in Tomingley, new rising mains and reticulation mains were installed throughout the town, with all water services replaced and all meters replaced with smart meters.

### Narromine Booster Pump System

In 2023 a booster pump system was installed at the Duffy Street reservoir. This setup enables Council to better manage the pressure and water supply to residents and reduces negative impacts during summer demand periods. The booster pump was delivered under the Resources for Regions funding.

### NSC Water

In 2023 Council launched NSC Water, an online portal for customers with smart water devices. The portal provides residents and ratepayers with valuable insights into how they use their water, and has the ability to notify users of potential leaks or unusual water usage. The enhanced data allows Council to monitor the condition of various water supply networks and assists in early detection of leaks.

Council currently has 2,325 smart meters within the Aqualus Portal, with 40 meters still manual reads.

During the review period 189 customers have registered for access to the portal. The portal has been instrumental in assisting customers with finding and repairing leaks to minimise bills. It also enables customers to better understand their water usage and actively manage high water use activities.

### Leakage Detection Project

Council participated in Phase 2 of the NSW's Governments Regional Leakage Reduction Program. The program aims to save NSW councils billions of litres of lost water every year. Specialist contractors use state of the art technology, including high powered listening devices, to pinpoint leaks in pipes, meters and valves, allowing Council to quickly fix them. Council had contractors in to access the network and found one water main leak and 13 service leaks. This number was exceptionally low and confirmed that Council's leak management system is effective at reducing leaks and water loss.



**Integrated Water Cycle Management Strategy**

NSW Councils are required to undertake a comprehensive review of their water and sewer undertakings every eight years. This process is called Integrated Water Cycle Management (IWCM) and provides a formal summary outlining the long-term plan for water and sewer schemes. The first part of the IWCM is the issues paper, this paper identifies all of the existing and potential issues and risks for the three towns: Narromine, Tomingley and Trangie. The main issue identified within the report is the lack of water security at Narromine. The Issues Paper was completed in mid-2023.

Council considered the Integrated Water Cycle Issues Paper, Water Quality Options Report at its December 2023 meeting. The IWCM Strategy is in the final review stage. Council continues to liaise with State Regulatory bodies to progress the preferred option for a new water treatment plant in Narromine.

To address the main concern identified within the Issues Paper, Council is currently undertaking an Options Assessment for a new water treatment plant. This paper is currently being reviewed by State Regulatory Bodies and once approved will result in additional funding to progress the water treatment plant to concept design phase.

**Narromine Flood Levee**

Following extensive community consultation around Narromine’s flood mitigation strategies over the last five years, a feasibility study was conducted to provide a cost estimate for the concept design works of a 6,100-metre levee. The cost estimate for the levee construction is \$109 M:

including the finalised design, project management, riverbank stabilization, retaining walls, modifications to stormwater, road works, landscaping, railway culverts, materials and land acquisition. Grant funding is available for levee works; however, the funding structure typically requires a contribution of 6:1. Council would therefore be required to contribute over \$15 M to the project. In March 2024, Council determined that the detailed levee bank design would be completed, however no further action would be taken with the flood levee project.

The Narromine levee bank feasibility study was finalised in 2024.

**Sewer Works**

Council upgraded the Trangie Sewer Pump Station and Treatment Plant in 2022. The Narromine Sewer Pump Station was also upgraded in 2022. During the review period Council upgraded the access to Sewer Pump Station 1 in Narromine.





## ROAD NETWORK

### Roads Management Strategy

In 2022, Council commenced a review of its Roads Management Strategy including the Roads Hierarchy and proposed levels of service for our rural roads. Numerous community consultation sessions were held and all landholders and road users were requested to complete a survey to provide Council with a clearer understanding of traffic numbers and productivity use of the road network. After a change in management and further community consultation in early 2024 Council finalised and endorsed the revised Strategy in May 2024.

### Road Renewals

Throughout the review period Council undertook numerous renewal projects across the Local Government Area including road resheeting, reseals, footpath construction, culvert replacements etc. Major capital works were undertaken on: -

- Farrendale Road - \$2.15 M
- Willydah Road - \$749 K
- Raeburn Lane - \$445 K
- Belmont Road - \$312 K
- Oaks Bridge Road realignment \$1.5 M
- Gainsborough Road - \$2.01 M
- Tullamore Road - \$1.75 M
- Backwater Road - \$373 K
- Pineview Road - \$320 K
- Newhaven Road - \$245 K
- Tomingley Road - \$265 K
- Tomingley West Road - \$536 K
- Peakhill Railway Road - \$572 K
- Tantitha Road - \$401 K
- Burroway Road - \$440 K
- Bulgandramine Road - \$253 K

### KM of Capital Works

2021/22 - 51.4kms; 2022/23 - 71.8 kms and  
2023/24 - 100.8 kms.

### Road Maintenance

Due to wet weather throughout the review period, Council's unsealed road network required significant maintenance, with major repairs including:

- Narromine - Eumungerie Road - \$424
- Narromine Tomingley Road - \$681K
- Tantitha Road - \$315K
- Dandaloo Road - \$301K
- Trangie Collie Road - \$274K

**KM of Roads Graded** 2021/22 – 437km; 2022/23 – 677km and 2023/24 – 623 km

Over 18,000 potholes were repaired between December 2022 and January 2024.

### Significant Fleet Replacements

To ensure ongoing performance and high-level efficiency whilst also capitalizing on the high return rate of second-hand vehicles, Council replaced and procured the following major fleet:

- Front end loader – waste depot
- Vacuum trailer - water and sewer
- Prime Mover -Tipper and Trailer
- 3 x Tipper Trucks
- 4 x Crew Trucks
- Backhoe
- Excavator
- 2 x Road Graders
- 3 x Tractors

## REZONING AND PLANNING APPROVALS

Several planning proposals were submitted during the term of Council to ensure zoned land continues to meet residential needs: -

- Temporary Workers Accommodation Amendment - planning proposal to allow for temporary workers accommodation development to offer certainty to larger scale projects and developments requiring a large workforce to support the project.
- Residential and Large Lot Residential Amendments – planning proposal to rezone and reduce minimum lot sizes in various locations in Narromine and Trangie to provide more residential land in serviceable areas and additional lots in Large Lot Residential areas.
- General Amendment - planning proposal to rectify minor mapping and descriptive errors identified in the Narromine LEP 2011.
- Dwelling Entitlement - planning proposal for a dwelling entitlement 211 Ceres Siding Road, Narromine
- E5 Heavy Industrial Land – planning proposal to rezone part Lot 2 from Primary Production to E5 Heavy Industrial for the purpose of a new industrial estate to service largely agriculture and transport sectors.

Council approved over \$49.2 million in development applications between 2021/22 and 2023/24. In that time 235 Development Applications have been received with an average approval time of 22 days.



# PROACTIVE LEADERSHIP






*GOAL – We are an open and accountable local government that involves our community in the decision-making process and effectively manages our public resources through sound financial management and well-informed strategic planning for our Shire's future.*



## OUTCOMES

- Provision of accountable and transparent leadership
- Effective Council organisational capability and capacity
- Financially sound Council that is responsible and sustainable
- Sound partnerships are encouraged and fostered

## INDICATOR

-  Elected members are representative of our community and provide strong and visionary leadership
-  Council is appropriately resourced to deliver services to our community
-  Partnerships and alliances with other government agencies advocate on issues affecting our Shire

# TERM IN REVIEW

## COMMUNITY STRATEGIC PLAN, DELIVERY PROGRAM AND OPERATIONAL PLAN

In February 2022, Council undertook a community survey to help inform the review of the Narromine Shire Community Strategic Plan. Council then adopted its revised Community Strategic Plan 2022 – 2032, Delivery Program 2022 – 2025 and Operational Plan 2022/2023. Council's Asset Management Policy, Strategy and Asset Management Plans, Workforce Management Strategy and Long-Term Financial Plan were developed and endorsed by Council prior to 30 June 2022.

## LOCAL GOVERNMENT ELECTIONS AND INDUCTIONS

The 2021 Narromine Council Elections were uncontested, and the 9 candidates declared elected on 4 December 2021. Four Councillors were returned to office with five new members elected. Councillors were duly inducted to the new term of office.

## CODE OF MEETING PRACTICE

In May 2022, Council endorsed the revised Draft Code of Meeting Practice based on the Office of Local Government's model code. Following public exhibition, the Code of Meeting Practice was adopted by Council in June 2022. The Code prescribes eight principles that meetings must follow. Public Forums are held prior to the meeting to allow members of the public to address the Council on matters requiring consideration and decision.

## CODE OF CONDUCT

In September 2022, the newly elected Council adopted its Code of Conduct and Procedure for the Administration of the Code of Conduct based on the Office of Local Government's model code. The Code of Conduct prescribes the expected standards of behaviour for all Council Officials. At the end of year, Council is required to report on the number of Code of Conduct Complaints made about Councillors and the General Manager. This ensures that Councillors are individually and collectively accountable to their communities for their conduct and performance.

The Statement of Business Ethics outlining our ethical values and what we expect of ourselves, other organisations and individuals when we interact with each other was also reviewed and endorsed by Council in 2023.

## AUDIT RISK AND IMPROVEMENT

The Internal Audit, Risk and Improvement Committee continued to provide independent assurance to Council through monitoring, reviewing and providing advice on governance process, compliance, risk management and control frameworks, external accountability obligations and overall performance.

A business continuity scenario exercise was conducted in November 2023 to ensure the Plan is fit for purpose and to increase awareness and build capability.

The Plan was subsequently updated.

In 2023, the Terms of Reference and the Internal Audit Charter were adopted; the 4-year internal audit strategic plan endorsed, and Council's Internal Auditor appointed.

In 2024 Council's Risk Management Framework, including the Risk Management Policy and Plan was reviewed. Strategic and operational risk registers were subject to review.

Internal audit reviews were completed on Development Applications and Consents, and Staff Attraction and Retention.



## Work Health and Safety

Council continued to drive its health and safety culture, with regular policy reviews, health and safety self-audits, workplace risk assessments, plant safety checks etc. In 2024, Council focused on the management of psychosocial hazards, including provision of leadership and mental health awareness training.

An Employee Engagement Survey was conducted in 2024, to seek employee feedback, identify and understand key issues, identify opportunities for improvements and to benchmark for future and past performance.

The biennial employee wellbeing day was held in 2022 with guest speaker Darren Flanagan emphasizing the importance of risk management, mental health, perseverance, teamwork, workplace safety and leadership. The wellbeing day held in 2024 featured guest speaker Patrizia Cassaniti an advocate for shifting workplace complacency and creating a safe working environment for all work mates.



Further wellbeing initiatives included: -

- Employee Assistance Program (EAP) – confidential counselling services
- Skin cancer checks
- Influenza and COVID vaccinations
- Blood pressure and cholesterol checks

## CUSTOMER SERVICE AND INFORMATION

Council is committed to providing quality service that is equitable to all customers. Feedback is valued and enables Council to monitor and improve its services.

Council uses a Customer Request Management (CRM) system that provides an environment that manages all forms of communication between Council and its customers.

 Customer Requests	2021/2022	2022/2023	2023/2024
No. Processed	3,286	3,724	2,601
 Government Information Public Access Applications	2021/2022	2022/2023	2023/2024
No. Processed	42	30	29

## Communication

The Community Engagement Strategy provides how Council will engage the community in creating and reviewing the Community Strategic Plan.

Section 355 Advisory Committees also provided a forum for consultation and collaboration with relevant stakeholder groups including:

- Economic Development Group Committee
- Narromine Aerodrome Committee
- Narromine Australia Day Committee
- Narromine Floodplain Management Committee
- Tomingley Advancement Association Committee
- Trangie Showground and Racecourse Advisory Committee
- Narromine Showground and Racecourse Advisory Committee
- Rural Fire Service Liaison Committee
- Local Traffic Committee
- Local Emergency Management Committee
- Audit Risk and Improvement Committee

Council continued to use social media to provide important information to the community in addition to Council's website, LED Board and media releases.



**Facebook followers -**  
Council Facebook posts  
655 in 21/22; 691 in 22/23;  
630 in 23/24



**Council media releases –**  
31 in 21/22, 30 in 22/23  
and 20 in 23/24



**Business database subscribers –**  
143 in 21/22, 143 in 22/23;  
and 129 in 23/24



**Narromine Shire Residents database subscribers –**  
386 in 21/22; 388 in 22/23;  
and 380 in 23/24

**\$54.9 M**

GRANTS

**\$103 M**

REVENUE

**\$83.6 M**

EXPENDITURE

**\$445 M**

ASSETS

## GRANTS

Significant grant funding secured to complement the capitals works program and to support community groups across the Shire included: -

### 2021/2022

Resources for Regions Round 8 - \$2,325,222

Stronger Country Communities Round 4 - \$790,301

Local Roads Community Infrastructure Program Phase 3 - \$1,819,380

Murray Darling Basin Economic Development Program Round 3 - \$600,000

### 2022/2023

Resources for Regions Round 9 - \$4,026,811

Regional and Local Roads Repair Program - \$3,056,154

Stronger Country Communities Round 5 - \$1,026,938

Local Government Recovery Grant Flooding - \$1,000,000

Fixing Potholes Repair Round - \$575,608

Floodplain Management Program, Levee Feasibility Study \$499,660

Fixing Local Roads Program - \$1,072,245

### 2023/2024

Regional and Local Roads Repair Program - \$4,283,699

Community Assets Program - \$828,683

Restart NSW – Bridge and Route Loading Assessments - \$830,000

## FINANCIAL PERFORMANCE

Council's financial position as at 30 June 2024 continues to remain sound.

Rates and annual charges revenue - \$10.4 M

Grants and contributions revenue - \$20.1 M

Net Operating Result - \$3.8 M

Cash and investment holdings - \$29.1 M

The following performance ratios remain above the benchmark set by the Office of Local Government: -

- Operating Performance Ratio of (22.56 %)
- Unrestricted Current Ratio of 5.42 times
- Debt Service Cover Ratio of 2.74 times
- Cash Expense Cover Ratio of 13.44 months
- Rates and Annual Charges Outstanding Percentage of 9.36 %

Own Source Operating Revenue Ratio of 43.57 % is below the benchmark set by the Office of Local Government. Being a rural Council there are limited revenue generating opportunities.

	2021/2022	2022/2023	2023/2024	Total
Total Assets	\$399.8 M	\$444.7 M	\$445 M	
Grants	\$18 M	\$16.8 M	\$20.1 M	\$54.9 M
Total Revenue	\$33.9 M	\$33.2 M	\$35.9 M	\$103 M
Total Expenditure Operating and Capital	\$25.8 M	\$25.7 M	\$32.1 M	\$83.6 M

## PARTNERSHIPS AND ALLIANCES

Council maintained strong relationships with a diverse group of stakeholders, including State and Federal Government Agencies to advocate for and/or provide important community outcomes. Examples include: -

- Macquarie Regional Library – partnership with Dubbo Regional Council and Warrumbungle Shire Council to provide contemporary library and information services that support learning, cultural and social needs
- Orana Water Utilities Alliance – for the sustainable delivery of water supply and sewerage services
- Alliance of Western Councils – a group of 13 Councils to advocate to State and Federal Government, collaboration on common issues, networking for the benefit of delivering better local government and outcomes for communities, and resource sharing where possible. Issues advocated for included health services; biodiversity offsets scheme impacts; crime minimisation; tertiary education; housing shortages; roads and transport; communications; sustainable water resources.
- NetWaste – a voluntary regional waste group providing collaborative approaches to waste and resource management through targeting waste management projects, education and community engagement programs, and member council enablement.
- Local Land Services – implementation of the Weeds Action Plan to manage and control high priority weeds in the region.
- Dubbo Regional Council to develop a Regional Drought Resilience Plan for the Central Orana Region
- Country Mayors Association – to advocate and lobby State and Federal Government for equity of service provision – water security, health service, skills and training, housing, crime, roads and transport, telecommunications etc.
- Murray Darling Association – provide effective local government and community representation at a State and Federal level in the management of Basin resources.





## PLANNED MAJOR PROJECTS



The following major capital projects are planned for the next term of Council -

- Narromine Industrial Subdivision – Craigie Lea
- Narromine Large Lot Residential Subdivision - Jones Circuit
- Narromine Water Treatment Plant
- Narromine and Trangie Stormwater Drainage Upgrades
- Narromine and Trangie Library Upgrades
- Trangie Sewer Treatment Plant Upgrade
- Road Upgrades

### FUTURE LOCAL GOVERNMENT SECTOR CHALLENGES

#### Financial Sustainability

Local government's ability to provide essential services and infrastructure in their communities continues to be impacted by rate-capping and cost-shifting. The Office of Local Government has announced a review of the financial model for local government.

#### Climate change adaptation

Commencement of the Climate Change (Net Zero Future) Act 2023 and the NSW Net Zero Plan initiatives targeting energy, electric vehicles, hydrogen, primary industries, technology, built environment, carbon financing and organic waste.

#### Workforce

Skills shortages and long-term vacancies in key roles.

#### Cybersecurity

Increase in the frequency and sophistication of malicious cyber-attacks affecting online services at all levels of government due to the increasing dependency on the internet and hybrid working models.

#### Assets and Infrastructure

Significant increases to finance asset and infrastructure management due to inflation and supply chain disruption; natural disaster damage to critical infrastructure.

# NEXT STEPS

## Step 1

### NOTATION OF STATE OF OUR SHIRE REPORT

This State of our Shire Report is presented within three months of the newly elected Council. The newly elected Council considers the information in this report to undertake a review of the Community Strategic Plan 2032.

## Step 2

### COMMUNITY ENGAGEMENT STRATEGY REVIEW

Council's Community Engagement Strategy must also be reviewed as part of the Community Strategic Plan review. The Community Engagement Strategy supports the development of all Council plans, policies, programs and key activities.

## Step 3

### COMMUNITY STRATEGIC PLAN 2032 REVIEW

Council may endorse the existing plan, endorse amendments to the existing plan, or develop and endorse a new plan covering at least the next 10 years.

The Community Strategic Plan is the highest-level plan which identifies the community's main priorities and aspirations for the future and to plan strategies for achieving these goals.

## Step 4

### RESOURCING STRATEGY

Following a review of the Community Strategic Plan, Council must establish its Resourcing Strategy to explain to the community how Council will allocate the resources to deliver its responsibilities under the Community Strategic Plan.

### DELIVERY PROGRAM

Council must establish a new delivery program to cover the principal activities to be undertaken by Council to perform all of its functions including implementing the strategies established by the Community Strategic Plan using the resources identified in the Resourcing Strategy.

### OPERATIONAL PLAN

Council must have an operational plan that is adopted before the beginning of each year detailing the activities and actions to be undertaken by Council during that year to achieve the Delivery Program commitments.



## FURTHER READING

Narromine Community Strategic Plan 2032  
 Narromine Shire Council Delivery Program 2022 - 2025  
 Annual Report – 2023/2024



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**/narromineshire**  
**#visitNarromineRegion**



**Local Government  
Remuneration Tribunal**

# Annual Determination

Report and determination under sections  
239 and 241 of the Local Government Act  
1993

29 April 2024



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# Executive Summary

The *Local Government Act 1993* (LG Act) requires the Local Government Remuneration Tribunal (the Tribunal) to report to the Minister for Local Government by 1 May each year on its determination of categories of councils and the maximum and minimum amounts of fees to be paid to mayors, councillors, and chairpersons and members of county councils.

## Categories

Section 239 of the LG Act requires the Tribunal to determine the categories of councils and mayoral offices at least once every 3 years. A review of categories was last carried out by the Tribunal in 2023.

The Tribunal will next consider the model, criteria for each group, and the allocation of councils in the 2026 review.

The criteria for each category is published in Appendix 1 of the Determination and remains unchanged from 2023.

Two (2) councils have been recategorised from Rural Large to Regional Rural as a result of meeting the criteria at Appendix 1.

## Fees

The Tribunal has determined a 3.75 per cent per annum increase in the minimum and maximum fees applicable to each category from 1 July 2024.

# Section 1 – Introduction

1. Section 239 of the LG Act requires the Tribunal to determine the categories of councils and mayoral offices at least once every 3 years. The Tribunal last undertook a significant review of the categories and the allocation of councils into each of those categories in 2023.
2. Section 241 of the LG Act provides that the Tribunal determine the maximum and minimum amount of fees to be paid to mayors and councillors of councils, as well as chairpersons and members of county councils for each of the categories determined under section 239.
3. Section 242A(1) of the LG Act requires:

*“In making a determination, the Remuneration Tribunal is to give effect to the same policies on increases in remuneration as those that the Industrial Relations Commission is required to give effect to under section 146C of the [Industrial Relations Act 1996](#) when making or varying awards or orders relating to the conditions of employment of public sector employees.”*

4. The Industrial Relations Amendment Act 2023, assented on 5 December 2023, repealed section 146C of the *Industrial Relations Act 1996*, resulting in changes to wages policy and removal of the cap on remuneration increases.
5. The Tribunal can also determine that a council can be placed in another existing or new category with a higher range of fees.
6. The Tribunal’s determination takes effect from 1 July each year.

# Section 2 – 2023 Determination

7. In 2023, the Tribunal received 18 written submissions.
8. An extensive review of the categories, criteria, and allocation of councils into each of the categories was undertaken by the Tribunal as required by Section 239 of the LG Act.
9. The review resulted in the Tribunal determining the creation of two new categories, being Metropolitan Major and Rural Large.
10. The categories of general purpose councils were determined as follows:

Metropolitan	Non-Metropolitan
Principal CBD	Major Regional City
Major CBD	Major Strategic Area
Metropolitan Major	Regional Strategic Area
Metropolitan Large	Regional Centre
Metropolitan Medium	Regional Rural
Metropolitan Small	Rural Large
	Rural

11. The Tribunal was of the view that improving consistency of criteria in categories was paramount. The Tribunal therefore determined to include the non-resident population criteria in Major Strategic, Regional Strategic, Regional Centre, and Regional Rural categories.
12. A total of 26 councils were recategorised as a result of changes in the 2023 Determination.
13. The Tribunal determined that fees would increase by 3 per cent in the minimum and maximum fees applicable to each category from 1 July 2023.

# Section 3 – 2024 Review

## 2024 Process

14. The Tribunal's annual review commenced in October when it wrote to all councils inviting submissions regarding fees. The Tribunal outlined that it is only required to review the categories every three years and will next consider the model, the criteria applicable to each category and the allocation of councils in the 2026 review. The invitation noted that it is expected that submissions are endorsed by respective councils.
15. The Tribunal also wrote to the President of Local Government NSW (LGNSW) inviting a submission.
16. The Tribunal received 19 written submissions, of which 18 were from individual councils and 1 submission from LGNSW.
17. The Tribunal notes that 17 of the 18 council submissions were endorsed by their representative councils.
18. The Tribunal acknowledges and thanks all parties for their submissions.

## Submissions Received – Request for recategorisation

19. Two council submissions received requested recategorisation, with Paramatta City Council and Lake Macquarie putting forward individual cases for the Tribunal's consideration.

20. Paramatta City Council requested recategorisation from its current classification of Major CBD to Principal CBD. Paramatta City Council's case to be included in Principal CBD category is based on the following:
- Paramatta being critical to the success of the Greater Sydney Region Plan
  - The LGA expecting an estimated 186,000 new residents between 2022 and 2041
  - An increase in the number of government services, corporations, and private enterprises relocating into Paramatta CBD
  - A local economy that generates approximately \$32.88 billion in gross regional product and 33,000 businesses that generated over 202,000 jobs
  - The Council's Local Strategic Planning Statement covers seven priority growth areas and precincts identified by the NSW Government in order to give effect to their Housing strategy
  - Paramatta City Council has a 2023/24 capital works budget of \$613m and it provides a number of significant services within the local government area, including two aquatic centres, redevelopment to key community centres, and funding for local parks, roads, cycleways, and footpaths.
21. The Tribunal last considered the criteria for Principal CBD in the 2023 Annual Determination process. The Tribunal's view at the time was that

the criteria characteristics for Principal CBD category was appropriate, therefore no changes were required.

22. Paramatta City Council does not meet the criteria for Principal CBD. Accordingly, the Tribunal is not persuaded to include Paramatta Council in Principal CBD category.
23. Lake Macquarie City Council requested that it be recategorised from a Regional Strategic Area to a Major Strategic Area. Reasons include:
  - The LGA having a resident population of 216,603, and a non-resident working population of 24,769 (for a total of 241,372)
  - Connection to Greater Sydney via the M1, rail and a regional airport that supports the community
  - 99 towns, villages and nine economic centres across an area of 757 square kilometres
  - An annual economic output of \$26.1 billion (which is approximately 20 per cent of the Hunter economy)
  - 1.3 million tourists per year
  - 14,081 active businesses, 73,233 jobs and a total workforce across the LGA of 102,029
  - Community facilities that include a Regional Gallery – Museum of Art and Culture, one University, two TAFE campuses and a regional centre for health care
  - Operating revenue exceeding \$290 million.

24. As stated in Council's own submission, currently it does not meet the population threshold criteria for Major Strategic Area. Accordingly, the Tribunal is not persuaded to include Lake Macquarie Council in Major Strategic Area category.
25. The council also advocated for the population threshold for Major Strategic Area to be reviewed from its current threshold of 300,000 to 200,000 to restore incremental balance between Major Strategic Area and Regional Strategic Area categories.
26. Lake Macquarie Council provided late supplementary information to support their argument for the population threshold of Regional Strategic Area being adjusted. Council submitted that five precincts in the Lake Macquarie LGA have been identified for inclusion in the New South Wales Government Transport Oriented Development Program, which aims to encourage housing development near transport hubs.
27. The Council argues this increase in housing will lead to population growth in the selected centres, especially those with a large number of identified precincts.
28. Consistent with section 239 and 240 of the LG Act, the Tribunal carefully considered the population threshold for all categories, as part of the 2023 Annual Determination. It was determined at that time, on extensive evidence examined and considered by the Tribunal, that the population threshold for Major Strategic Area was appropriate.
29. The Tribunal is not persuaded at this time to change the population threshold for Major Strategic Area. Should further evidence become available to support a change in the population threshold for this category,

it can be considered by the Tribunal as part of the three yearly review of categories in 2026.

30. The Tribunal will monitor, as data becomes available, the impact of the New South Wales Government Transport Oriented Development Program on population thresholds.
31. One submission received from Wollondilly Shire Council advised that Council resolved to write to the Premier and appropriate Ministers, requesting Wollondilly Shire Council be considered as a regional Council.
32. The Tribunal has previously determined that Wollondilly Shire Council, for the purpose of setting the minimum and maximum fees payable to Councillors and Mayors, be classified as Regional Centre.
33. The Tribunal notes Wollondilly's submission and proposed course of action.

## **Categories – movement of Councils within the framework**

34. The Tribunal reviewed population and data relating to Council operations to determine if the categorisations of Councils was consistent with the current criteria.
35. Population data was sourced from the Australian Bureau of Statistics (ABS), released 26 March 2024 for the period 2022 – 2023 financial year, the most recent data available at the time of writing this determination.



36. Data relating to Council operations was sourced from the Office of Local Government (OLG).
37. These sources provide a consistent, and complete overview of all councils in NSW. These data sources are consistent with those used in previous LGRT determinations.
38. Each Council was also assessed against the relevant criteria at Appendix 1.
39. As a result, it was identified that two Rural Large councils, Hilltops Council and Muswellbrook Shire Council, each had a combined resident and non-residential working population above 20,000 each. This population figure exceeds the population threshold for a Regional Rural council classification.
40. For this reason, the Tribunal has reclassified both Hilltops Council and Muswellbrook Shire Council as Regional Rural councils.

## **Submissions Received – Remuneration Structure**

41. A significant number of submissions commented on the remuneration structure, advocating for major changes to be made, including the need for a full comprehensive review. These issues are addressed below.
42. One submission advocated for a new remuneration structure to be established that:
  - Is benchmarked in a more transparent way

- Recognises workload
  - Encourages participation by a cohort that is more representative of the community
  - Recognises skills and experience that is relevant to the roles.
43. Several submissions argued that the current remuneration structure does not adequately compensate elected Councillors and Mayors for the complex requirements of the role, significant workload, time requirements, responsibilities, and changes in the role over recent years.
44. A number of submissions provided comparison data that included remuneration paid to: Queensland and Victorian local government Councillors and Mayors, Federal, State, and Territory Parliamentary Members, Audit Risk and Improvement Committee members, and average remuneration for chairs/directors of not-for-profit organisations.
45. The basis of providing this data was to support arguments that NSW Councillors and Mayors are paid below these organisations and the work of Councillors and Mayors is being undervalued.
46. Some submissions outlined that low levels of remuneration can have a detrimental impact on the quality and diversity of candidates standing for election.
47. The LG Act is clear that Councillors and Mayors receive an annual fee, not a wage, with section 251 clearly stating that fees paid do not constitute a salary.

48. Whilst the Tribunal acknowledges these issues, as previously explained in the 2023 Annual Determination at paragraph 97 they are not currently within the Tribunal's remit.
49. One submission advocated for fees of rural councils to be commensurate with those of regional and metropolitan councils, arguing that the skills and knowledge required for the role is the same regardless of the council location.
50. Others advocated for significant increases to rural and regional fees in order to address low candidate numbers while others asserted that the current remuneration fails to take into account significant stressors facing regional and rural councils.
51. The Act requires that the Tribunal must determine categories at least once every three years and places each council into a category. The determination of categories by the Tribunal is for the purpose of determining the minimum and maximum fees to be paid for councillors and Mayors in each category. When determining categories, the Tribunal is required to take into account matters prescribed in Section 240 of the LG Act:
- *the size of areas;*
  - *the physical terrain of areas;*
  - *the population of areas and the distribution of the population;*
  - *the nature and volume of business dealt with by each council;*
  - *the nature and extent of the development of areas;*

- *the diversity of communities served;*
  - *the regional, national and international significance of the council;*
  - *such matters as the Remuneration Tribunal considers relevant to the provision of efficient and effective local government; and*
  - *such other matters as may be prescribed by the regulations.*
52. The Determination of minimum and maximum fees for 2024 is dealt with below at section 4.
53. Two submissions asserted that the current remuneration structure fails to recognise the role, responsibilities, and contribution of the Deputy Mayor position. It was suggested that a distinct independent fee be included for the position of Deputy Mayor.
54. Section 249 (5) of the LG act states:
- “A council may pay the deputy mayor (if there is one) a fee determined by the council for such time as the deputy mayor acts in the office of the mayor. The amount of the fee so paid must be deducted from the mayor’s annual fee.”*
55. Accordingly, the Tribunal lacks the power to implement changes to the fee structure that would include a distinct independent fee for the position of Deputy Mayor.
56. One argument put forward is that the impact of the current superannuation arrangements has a negative impact on female participation.

57. Section 254B of the Act sets out the circumstances with respect to the payment of superannuation for Mayors and Councillors. The payment of superannuation is not automatic or mandatory, pursuant to 254B (4)(a) of the Act a council must pass a resolution prior to making superannuation contribution payments.
58. Any changes to superannuation contribution payments for Councillors and Mayors to assist in eliminating barriers to participation would require changes to the legislation.

# Section 4 – 2024 Fees

## Submissions - 2024 Fees

59. The LGNSW submission requested the Tribunal increase fees by at least 10% in order to:
- Reverse the fee erosion which occurred under the NSW Public Sector Wages Policy
  - Mitigate economic pressures and the rising cost of living
  - Ensure that Councillors and Mayors receive fair and reasonable remuneration for the work they perform
  - Address the historic undervaluation of the work performed by elected representatives in local government in New South Wales.
60. LGNSW used economic and wage data to support their argument that included:
- Consumer Price Index
  - Wage Price Index
  - National and State Wage cases
  - Market comparability
61. LGNSW in its meeting with the Tribunal and Assessors asserted that fees paid to Councillors and Mayors have reduced in real terms over recent years, further advocating for an increase of 10% being fair and reasonable.

62. In meeting with LGNSW, the question of Government policies (State and Federal) on housing reform was discussed. The Tribunal is mindful of the additional workload associated with policies such as the NSW Government's Transport Oriented Development Program place on affected Councils. Similar considerations arise from the infrastructure requirements related to Renewable Energy Zones.
63. The role of a Councillor as a member of the governing body of the council is outlined under s232 of the LG Act and the Tribunal has addressed this matter generally in the 2023 Determination at paragraph 97.
64. Four submissions received from individual councils addressed the issue of fees quantum increase. These submissions sought an increase ranging from 3% to 5.57%.
65. Other submissions advocated for remuneration to be set at a level to:
- Reflect the role, commitment required, complexity of the role, workload, and responsibilities required to perform the role successfully
  - Ensure no one is out of pocket for the work they do for council
  - Attract a diverse range of potential candidates.
66. Five submissions advocated for the Tribunal to change the determination in regard to the remuneration structure. Some submissions suggested setting a fixed mandatory fee for Councillors and Mayors, whilst others argued that individual councils should not determine their own

remuneration, due to potential conflict of interest, instead the decision should be left to State Government or an independent decision maker.

67. It has been suggested that such an approach could:

- Remove potential conflict of interest
- Facilitate good governance
- Create equity amongst councils in the same category
- Assist in fostering good relationships with the community
- Alleviate public perception that increases are unjust.

68. Currently the Tribunal, consistent with its obligations set out in the LG Act, section 248 and section 249, determines a minimum and maximum remuneration range for Councillors and Mayors. It is then up to individual councils, to fix the annual fee for councillors and Mayors.

69. Furthermore, the tribunal does not have the authority to determine a fixed mandatory fee, section 241 of the LG Act states:

*“The Remuneration Tribunal must, not later than 1 May in each year, determine, in each of the categories determined under section 239, the maximum and minimum amounts of fees to be paid during the following year to councillors (other than mayors) and mayors.”*



## **Fee Increase.**

70. The Tribunal considered a range of factors in determining the amount to increase minimum and maximum fees payable to Councillors and Mayors. This included economic data, including the Consumer Price Index, Wage Price Index, full-time adult average weekly ordinary time earnings, NSW Public Sector increases, and Local Government State Award increases. It also considered the Base Cost Change model used by IPART in setting the rate peg for 2024-25.
71. On this occasion the Tribunal has determined that a 3.75% per cent increase will apply to the minimum and maximum fees applicable to existing categories.

## Conclusion

72. The Tribunal's determination has been made with the assistance of the Assessors, Ms Kylie Yates, Mr Brett Whitworth and Mr Douglas Walther.
73. Determination 1 sets out the allocation of councils into each of the categories as per section 239 of the LG Act.
74. Determination 2 sets out the minimum and maximum fees paid to councillors and mayors and chairpersons of county concills as per section 241 of the LG Act.
75. The Tribunal acknowledges and thanks the secretariat for their excellent research and support in completing the 2024 determination.



Viv May PSM

**Local Government Remuneration Tribunal**

Dated 29 April 2024

# Section 5 – Determinations

Determination No. 1 – Allocation of councils into each of the categories as per section 239 of the LG Act effective 1 July 2024

## General Purpose Councils – Metropolitan

### Principal CBD (1)

- Sydney

### Major CBD (1)

- Parramatta

### Metropolitan Major (2)

- Blacktown
- Canterbury-Bankstown

### Metropolitan Large (10)

- Bayside
- Cumberland
- Fairfield
- Inner West
- Liverpool
- Northern Beaches
- Penrith
- Ryde
- Sutherland
- The Hills

### Metropolitan Medium (8)

- Campbelltown
- Camden
- Georges River
- Hornsby
- Ku-ring-gai
- North Sydney
- Randwick
- Willoughby

### Metropolitan Small (8)

- Burwood
- Canada Bay
- Hunters Hill
- Lane Cove
- Mosman
- Strathfield
- Waverley
- Woollahra

## General Purpose Councils - Non-Metropolitan

### Major Regional City (2)

- Newcastle
- Wollongong

### Major Strategic Area (1)

- Central Coast

### Regional Centre (23)

- Albury
- Armidale
- Ballina
- Bathurst
- Blue Mountains
- Byron
- Cessnock
- Clarence Valley
- Coffs Harbour
- Dubbo
- Eurobodella
- Hawkesbury

### Regional Strategic Area(4)

- Lake Macquarie
- Maitland
- Shoalhaven
- Tweed
  
- Lismore
- Mid-Coast
- Orange
- Port Macquarie-Hastings
- Port Stephens
- Queanbeyan-Palerang
- Shellharbour
- Tamworth
- Wagga Wagga
- Wingecarribee
- Wollondilly

### **Regional Rural (14)**

- Bega
- Broken Hill
- Goulburn Mulwaree
- Griffith
- Hilltops
- Kempsey
- Kiama
- Lithgow
- Mid-Western
- Muswellbrook
- Nambucca
- Richmond Valleys
- Singleton
- Snowy Monaro

### **Rural Large (16)**

- Bellingen
- Cabonne
- Cootamundra-Gundagai
- Cowra
- Federation
- Greater Hume
- Gunnedah
- Inverell
- Leeton
- Moree Plains
- Murray River
- Narrabri
- Parkes
- Snowy Valleys
- Upper Hunter
- Yass

### **Rural (38)**

- Balranald
- Berrigan
- Bland
- Blayney
- Bogan
- Bourke
- Brewarrina
- Carrathool
- Central Darling
- Cobar
- Coolamon
- Coonamble
- Dungog
- Edward River
- Forbes
- Gilgandra

- Glen Innes Severn
- Gwydir
- Hay
- Junee
- Kyogle
- Lachlan
- Liverpool Plains
- Lockhart
- Murrumbidgee
- Narrandera
- Narromine
- Oberon
- Temora
- Tenterfield
- Upper Lachlan
- Uralla
- Walcha
- Walgett
- Warren
- Warrumbungle
- Weddin
- Wentworth

## County Councils

### Water (4)

- Central Tablelands
- Goldenfields Water
- Riverina Water
- Rous

### Other (6)

- Castlereagh-Macquarie
- Central Murray
- Hawkesbury River
- New England Tablelands
- Upper Hunter
- Upper Macquarie

## Determination No. 2 - Fees for Councillors and Mayors as per section 241 of the LG Act effective from 1 July 2024

The annual fees to be paid in each of the categories to Councillors, Mayors, Members, and Chairpersons of County Councils effective on and from 1 July 2024 as per section 241 of the *Local Government Act 1993* are determined as follows:

**Table 4: Fees for General Purpose and County Councils**

### General Purpose Councils – Metropolitan

#### Councillor/Member Annual Fee (\$) effective 1 July 2024

Category	Minimum	Maximum
Principal CBD	30,720	45,070
Major CBD	20,500	37,960
Metropolitan Major	20,500	35,890
Metropolitan Large	20,500	33,810
Metropolitan Medium	15,370	28,690
Metropolitan Small	10,220	22,540

#### Mayor/Chairperson Additional Fee\* (\$) effective 1 July 2024

Category	Minimum	Maximum
Principal CBD	188,010	247,390
Major CBD	43,530	122,640
Metropolitan Major	43,530	110,970
Metropolitan Large	43,530	98,510
Metropolitan Medium	32,650	76,190
Metropolitan Small	21,770	49,170

## General Purpose Councils - Non-Metropolitan

### Councillor/Member Annual Fee (\$) effective 1 July 2024

Category	Minimum	Maximum
Major Regional City	20,500	35,620
Major Strategic Area	20,500	35,620
Regional Strategic Area	20,500	33,810
Regional Centre	15,370	27,050
Regional Rural	10,220	22,540
Rural Large	10,220	18,340
Rural	10,220	13,520

### Mayor/Chairperson Additional Fee\* (\$) effective 1 July 2024

Category	Minimum	Maximum
Major Regional City	43,530	110,970
Major Strategic Area	43,530	110,970
Regional Strategic Area	43,530	98,510
Regional Centre	31,980	66,800
Regional Rural	21,770	49,200
Rural Large	16,330	39,350
Rural	10,880	29,500



## County Councils

### Councillor/Member Annual Fee (\$) effective 1 July 2024

Category	Minimum	Maximum
Water	2,030	11,280
Other	2,030	6,730

### Mayor/Chairperson Additional Fee\* (\$) effective 1 July 2024

Category	Minimum	Maximum
Water	4,360	18,520
Other	4,360	12,300

\*This fee must be paid in addition to the fee paid to the Mayor/Chairperson as a Councillor/Member (s.249(2)).



Viv May PSM

**Local Government Remuneration Tribunal**

Dated 29 April 2024

# Appendices

## Appendix 1 Criteria that apply to categories

### **Principal CBD**

The Council of the City of Sydney (the City of Sydney) is the principal central business district (CBD) in the Sydney Metropolitan area. The City of Sydney is home to Sydney's primary commercial office district with the largest concentration of businesses and retailers in Sydney. The City of Sydney's sphere of economic influence is the greatest of any local government area in Australia.

The CBD is also host to some of the city's most significant transport infrastructure including Central Station, Circular Quay and International Overseas Passenger Terminal. Sydney is recognised globally with its iconic harbour setting and the City of Sydney is host to the city's historical, cultural and ceremonial precincts. The City of Sydney attracts significant visitor numbers and is home to 60 per cent of metropolitan Sydney's hotels.

The role of Lord Mayor of the City of Sydney has significant prominence reflecting the CBD's importance as home to the country's major business centres and public facilities of state and national importance. The Lord Mayor's responsibilities in developing and maintaining relationships with stakeholders, including other councils, state and federal governments, community and business groups, and the media are considered greater than other mayoral roles in NSW.

## Major CBD

The Council of the City of Parramatta (City of Parramatta) is the economic capital of Greater Western Sydney and the geographic and demographic centre of Greater Sydney. Parramatta is the second largest economy in NSW (after Sydney CBD) and the sixth largest in Australia.

As a secondary CBD to metropolitan Sydney the Parramatta local government area is a major provider of business and government services with a significant number of organisations relocating their head offices to Parramatta. Public administration and safety have been a growth sector for Parramatta as the State Government has promoted a policy of moving government agencies westward to support economic development beyond the Sydney CBD.

The City of Parramatta provides a broad range of regional services across the Sydney Metropolitan area with a significant transport hub and hospital and educational facilities. The City of Parramatta is home to the Westmead Health and Medical Research precinct which represents the largest concentration of hospital and health services in Australia, servicing Western Sydney and providing other specialised services for the rest of NSW.

The City of Parramatta is also home to a significant number of cultural and sporting facilities (including Sydney Olympic Park) which draw significant domestic and international visitors to the region.

## **Metropolitan Major**

Councils categorised Metropolitan Major will typically have a minimum residential population of 400,000.

Councils may also be categorised Metropolitan Major if their residential population combined with their non-resident working population exceeds 400,000. To satisfy this criteria the non-resident working population must exceed 50,000.

Other features may include:

- total operating revenue exceeding \$300M per annum
- the provision of significant regional services to greater Sydney including, but not limited to, major education, health, retail, sports, other recreation and cultural facilities
- significant industrial, commercial and residential centres and development corridors
- high population growth.

Councils categorised as Metropolitan Major will have a sphere of economic influence and provide regional services considered to be greater than those of other metropolitan councils.

## **Metropolitan Large**

Councils categorised as Metropolitan Large will typically have a minimum residential population of 200,000.

Councils may also be categorised as Metropolitan Large if their residential population combined with their non-resident working population exceeds 200,000. To satisfy this criteria the non-resident working population must exceed 50,000.

Other features may include:

- total operating revenue exceeding \$200M per annum
- the provision of significant regional services to greater Sydney including, but not limited to, major education, health, retail, sports, other recreation and cultural facilities
- significant industrial, commercial and residential centres and development corridors
- high population growth.

Councils categorised as Metropolitan Large will have a sphere of economic influence and provide regional services considered to be greater than those of other metropolitan councils.

### **Metropolitan Medium**

Councils categorised as Metropolitan Medium will typically have a minimum residential population of 100,000.

Councils may also be categorised as Metropolitan Medium if their residential population combined with their non-resident working population exceeds 100,000. To satisfy this criteria the non-resident working population must exceed 50,000.

Other features may include:

- total operating revenue exceeding \$100M per annum
- services to greater Sydney including, but not limited to, major education, health, retail, sports, other recreation and cultural facilities
- industrial, commercial and residential centres and development corridors
- high population growth.

The sphere of economic influence, the scale of council operations and the extent of regional servicing would be below that of Metropolitan Large councils.

## **Metropolitan Small**

Councils categorised as Metropolitan Small will typically have a residential population less than 100,000.

Other features which distinguish them from other metropolitan councils include:

- total operating revenue less than \$150M per annum.

While these councils may include some of the facilities and characteristics of both Metropolitan Large and Metropolitan Medium councils the overall sphere of economic influence, the scale of council operations and the extent of regional servicing would be below that of Metropolitan Medium councils.

## **Major Regional City**

Newcastle City Council and Wollongong City Councils are categorised as Major Regional City. These councils:

- are metropolitan in nature with major residential, commercial and industrial areas
- typically host government departments, major tertiary education and health facilities and incorporate high density commercial and residential development
- provide a full range of higher order services and activities along with arts, culture, recreation, sporting and entertainment facilities to service the wider community and broader region

- have significant transport and freight infrastructure servicing international markets, the capital city and regional areas
- have significant natural and man-made assets to support diverse economic activity, trade and future investment
- typically contain ventures which have a broader State and national focus which impact upon the operations of the council.

## **Major Strategic Area**

Councils categorised as Major Strategic Area will have a minimum population of 300,000. To satisfy this criteria the non-resident working population can be included.

Other features may include:

- health services, tertiary education services and major regional airports which service the surrounding and wider regional community
- a full range of high-order services including business, office and retail uses with arts, culture, recreation and entertainment centres
- total operating revenue exceeding \$250M per annum
- significant visitor numbers to established tourism ventures and major events that attract state and national attention
- a proximity to Sydney which generates economic opportunities.



Currently, only Central Coast Council meets the criteria to be categorised as a Major Strategic Area. Its population, predicted population growth, and scale of the Council's operations warrant that it be differentiated from other non-metropolitan councils. Central Coast Council is also a significant contributor to the regional economy associated with proximity to and connections with Sydney and the Hunter Region.

## **Regional Strategic Area**

Councils categorised as Regional Strategic Area are differentiated from councils in the Regional Centre category on the basis of their significant population and will typically have a residential population above 100,000. To satisfy this criteria the non-resident working population can be included.

Other features may include:

- health services, tertiary education services and major regional airports which service the surrounding and wider regional community
- a full range of high-order services including business, office and retail uses with arts, culture, recreation and entertainment centres
- total operating revenue exceeding \$250M per annum
- significant visitor numbers to established tourism ventures and major events that attract state and national attention
- a proximity to Sydney which generates economic opportunities.

Currently, only Lake Macquarie Council meets the criteria to be categorised as a Regional Strategic Area. Its population and overall scale of council operations will be greater than Regional Centre councils.

## **Regional Centre**

Councils categorised as Regional Centre will typically have a minimum residential population of 40,000. To satisfy this criteria the non-resident working population can be included.

Other features may include:

- a large city or town providing a significant proportion of the region's housing and employment
- health services, tertiary education services and major regional airports which service the surrounding and wider regional community
- a full range of high-order services including business, office and retail uses with arts, culture, recreation and entertainment centres
- total operating revenue exceeding \$100M per annum
- the highest rates of population growth in regional NSW
- significant visitor numbers to established tourism ventures and major events that attract state and national attention
- a proximity to Sydney which generates economic opportunities.

Councils in the category of Regional Centre are often considered the geographic centre of the region providing services to their immediate and wider catchment communities.

## **Regional Rural**

Councils categorised as Regional Rural will typically have a minimum residential population of 20,000. To satisfy this criteria the non-resident working population can be included.

Other features may include:

- a large urban population existing alongside a traditional farming sector, and are surrounded by smaller towns and villages
- health services, tertiary education services and regional airports which service a regional community
- a broad range of industries including agricultural, educational, health, professional, government and retail services
- large visitor numbers to established tourism ventures and events.

Councils in the category of Regional Rural provide a degree of regional servicing below that of a Regional Centre.

## Rural Large

Councils categorised as Rural Large will have a residential population greater than 10,000, and a councillor to resident ratio of at least 1 to 1200.

Other features may include:

- one or two significant townships combined with a considerable dispersed population spread over a large area and a long distance from a major regional centre
- a limited range of services, facilities and employment opportunities compared to Regional Rural councils
- local economies based on agricultural/resource industries.

## **Rural**

Councils categorised as Rural will typically have a residential population less than 10,000.

## **County Councils - Water**

County councils that provide water and/or sewerage functions with a joint approach in planning and installing large water reticulation and sewerage systems.

## **County Councils - Other**

County councils that administer, control and eradicate declared noxious weeds as a specified Local Control Authority under the Biosecurity Act 2015.