



# ANNUAL REPORT 2023/24

BLAYNEY SHIRE COUNCIL REPORT TO THE COMMUNITY



# Acknowledgement

Here in Blayney Shire, we gather on Wiradjuri country on which members and elders of the local indigenous community and their forebearers have been custodians for many centuries and on which aboriginal people have performed age old ceremonies of celebration, initiation and renewal, we acknowledge their living culture and their unique role in the region.



*Ngurambang by Nyree Reynolds*

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Disclaimer: The information contained in this publication is based on knowledge and understanding at the time of writing. However, because of advances in knowledge, users are reminded of the need to ensure that information upon which they rely is up to date and to check currency of the information with the appropriate officer of Blayney Shire Council or the user's independent adviser.

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# Our Elected Members



**Cr Scott Ferguson**  
Mayor



**Cr David Somerville**  
Deputy Mayor



**Cr Allan Ewin**



**Cr Craig Gosewisch**



**Cr John Newstead**



**Cr Michelle Pryse Jones**



**Cr Bruce Reynolds**

Blayney Shire Council consists of seven Councillors who equally represent the entire Local Government Area. The Mayor and Deputy Mayor are nominated and elected by their fellow Councillors.

Local Government elections were held on Saturday 4 December 2021. The 2024 Local Government elections Local Government elections are scheduled for 14 September 2024. It is compulsory for all residents within the Council area to vote if their names appear on the electoral roll.

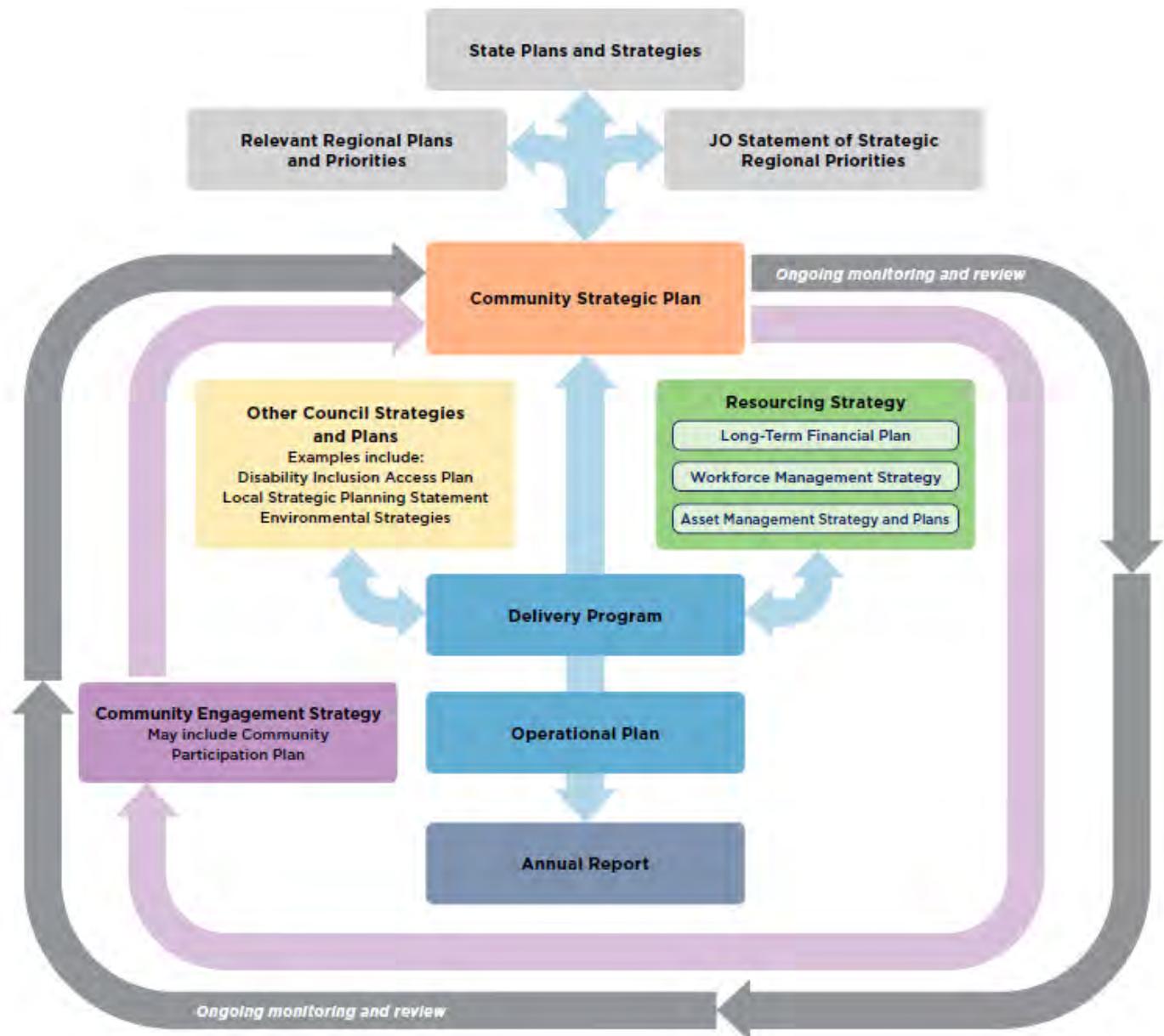
Non-resident property owners may vote if they make application for their names to be included on a non-residential roll.

Councillors are always happy to hear from members of the community about issues of interest and concern.

## What is the Annual Report

The primary purpose of the Annual Report 2023/24 is to demonstrate Council's achievements during the year based on the actions identified in the 2023/24 – 2026/27 Delivery Program and 2023/24 Operational Plan (and therefore, what Council has accomplished towards achieving the objectives in the Community Strategic Plan). The Annual Report also includes reporting requirements under the Local Government Act 1993, the Local Government (General) Regulation 2021 and other legislation.

The following diagram shows the relationship between the State and Regional Plans, CSP, Council's Delivery Program, Annual Operational Plan, Resourcing Strategy and other Council Strategies and Plans.



## Our Vision

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A busy, vibrant and thriving rural shire – a friendly and open place where people choose to live with a strong sense of community spirit and cohesiveness. With positive population growth, employment opportunities, increased diversity of industry and economic growth, Blayney Shire's township, villages and settlements will be dynamic and prosperous, welcoming those who live here and also those who visit. Our families and homes will continue to be safe within our caring and inclusive communities.

Irrespective of ability we will all enjoy the outdoors and facilities, improving our health and lifestyle whilst participating in a range of sporting and recreational activities. Growth will be achieved in a sustainable manner with industry, coexisting with productive farming land, open space, protecting the environment and restoring as a feature our built and natural heritage.

As the quintessential rural shire with Indigenous and European settlers influencing our architecture, agricultural and mining heritage we will celebrate our history, culture and rural lifestyle in style. As a picturesque, conveniently located area of the beautiful Central West of NSW we are a significant contributor to the visitor economy of the region; with a creative and artistic culture, food and wine, historic villages and four seasons. Blayney Shire will be engaged, proactive and acknowledged for undertaking major projects and delivering valuable services, collaborating at a regional, state and national level.

## Our Values

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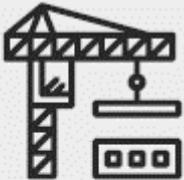
The people who live in Blayney Shire are friendly, hardworking, loyal and very community focused. With a generosity of spirit and willingness to welcome visitors and new residents, the residents, business and industry will unite and rally together to assist families in need. We support diversity of interests, backgrounds and access to public amenities and services for all residents on an equitable and shared basis.

We are resourceful; our innovative thinking and competitive spirit supported by the contribution of volunteers working together collaboratively and sharing resources has produced great outcomes.

We back ourselves and look forward positively and strategically with a can do attitude. We ask questions and expect transparency, balance, equity and accountability of our local, state and federal governments.

Most importantly we value honesty and respect for each other, our natural and built heritage and our valuable resources as we strive to achieve our future directions for our local villages and town within the shire and the whole region. We will make informed decisions by consulting and engaging with stakeholders whilst considering environmental, social and economic impacts.

Services provided by Council



ASSET CONSTRUCTION & MAINTENANCE



ESSENTIAL SERVICES



ECONOMIC DEVELOPMENT & MARKETING



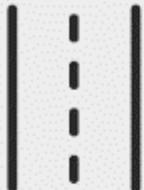
WASTE MANAGEMENT & RECYCLING



PLANNING & DEVELOPMENT



ENVIRONMENTAL MANAGEMENT



ROADS & TRANSPORT



HEALTH & SAFETY



CIVIC LEADERSHIP



STRATEGIC LAND USE PLANNING



GRANTS & FUNDING



RECREATION & LEISURE



SEWER TREATMENT PLANT



COMMUNITY EVENTS & FESTIVALS



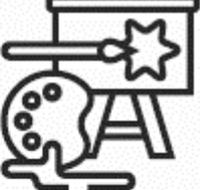
HISTORY & HERITAGE



FOOD SAFETY



WATER SERVICES THROUGH CENTRAL TABLELANDS WATER



ARTS & CULTURE



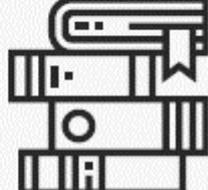
COMMUNITY SERVICES



WEED CONTROL & MANAGEMENT THROUGH UPPER MACQUARIE COUNTY COUNCIL



COMPANION ANIMALS



LIBRARIES



HERITAGE ADVISORY SERVICE



RANGER SERVICES



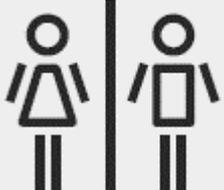
CEMETERIES



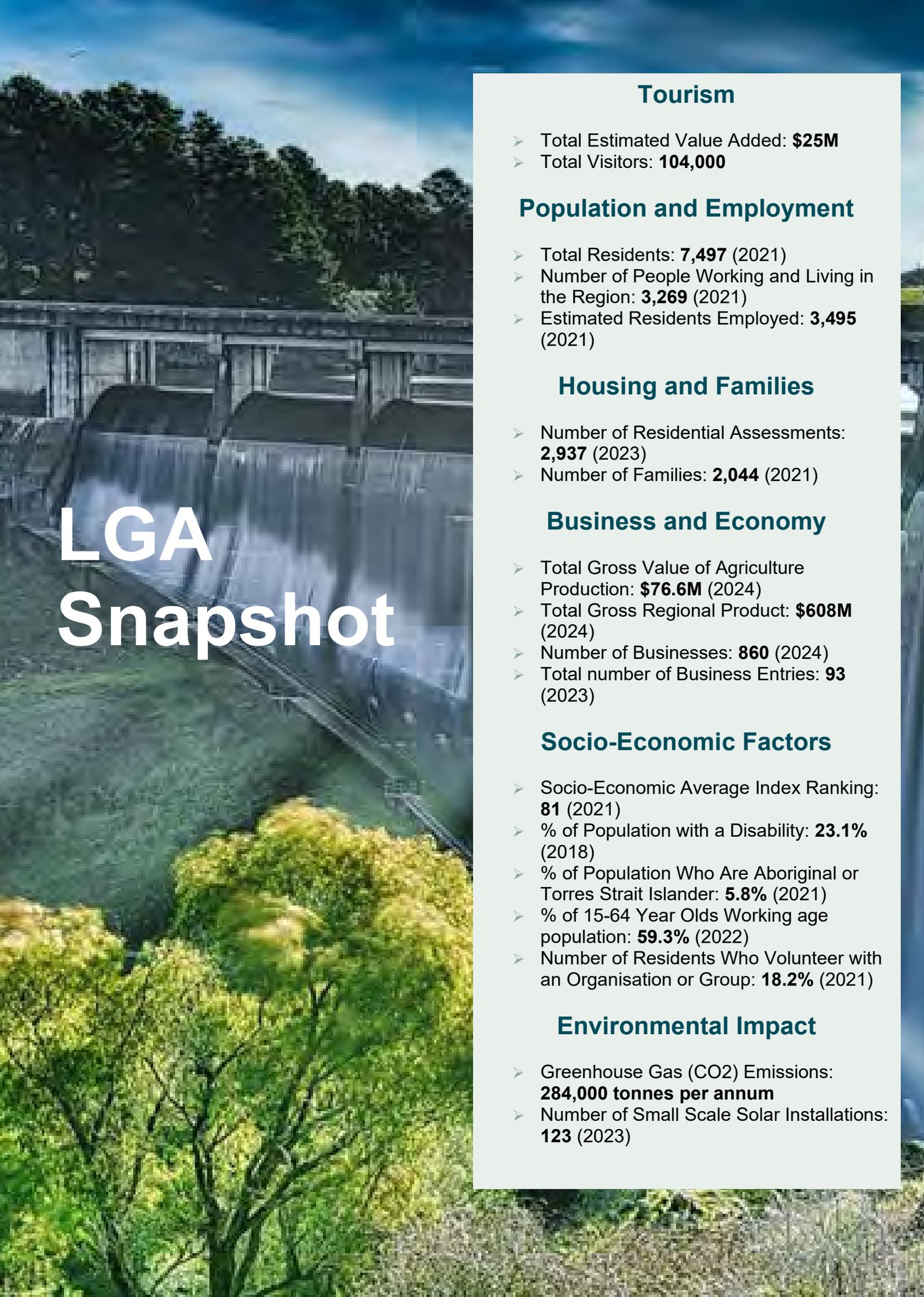
COMMUNITY HALLS



COMMUNITY ADVOCACY



PUBLIC CONVENIENCES



# LGA Snapshot

## Tourism

- Total Estimated Value Added: **\$25M**
- Total Visitors: **104,000**

## Population and Employment

- Total Residents: **7,497** (2021)
- Number of People Working and Living in the Region: **3,269** (2021)
- Estimated Residents Employed: **3,495** (2021)

## Housing and Families

- Number of Residential Assessments: **2,937** (2023)
- Number of Families: **2,044** (2021)

## Business and Economy

- Total Gross Value of Agriculture Production: **\$76.6M** (2024)
- Total Gross Regional Product: **\$608M** (2024)
- Number of Businesses: **860** (2024)
- Total number of Business Entries: **93** (2023)

## Socio-Economic Factors

- Socio-Economic Average Index Ranking: **81** (2021)
- % of Population with a Disability: **23.1%** (2018)
- % of Population Who Are Aboriginal or Torres Strait Islander: **5.8%** (2021)
- % of 15-64 Year Olds Working age population: **59.3%** (2022)
- Number of Residents Who Volunteer with an Organisation or Group: **18.2%** (2021)

## Environmental Impact

- Greenhouse Gas (CO<sub>2</sub>) Emissions: **284,000 tonnes per annum**
- Number of Small Scale Solar Installations: **123** (2023)

# Snapshot of Council Works and Services

## Waste Management

- Weekly waste collection: **3,196 premises**
- Fortnightly recycling: **3,096 premises**

## Sewerage Services

- Blayney Sewerage Treatment Plant treats **1,520KL** of waste per day.

## Food Inspections

- Temporary food shop inspections: **52**
- Permanent food shop inspections: **43**
- Mobile food premises inspections: **19**

## Road Infrastructure

- Length of sealed Local and Regional Road network: **396km**
- Road Funding: **\$9,142,404**
- Road Maintenance: **352km local sealed, 44km regional**

## Footpaths

- Expenditure (renewals): **\$66,151**
- Expenditure (new): **\$636,787**
- Total footpath maintained: **42.2km**

## Blayney Waste Facility

- Municipal Waste: **4,829.84 tonnes**
- Commercial & Industrial Waste: **1,644.78 tonnes**
- Construction & Demolition Waste: **576.39 tonnes**

## Financial Assistance Program

- In 2023/24, Council contributed **\$118,072** to not-for-profit groups supporting community well-being.

## Development Applications

- Pre DA: **497**
- DA only: **49**
- DA/CC: **7**
- DA/CC/S68: **9**
- S68: **15**
- CDC: **9**
- Subdivision: **11**
- Modification Applications: **24**
- SWC: **2**

## Planning Certificates

- Planning Certificates processed: **310**
- Drainage Diagrams processed: **138**
- Outstanding Notices: **35**

## Total Value of Development Approved

- Total value: **\$26,169,701**

## Grant Success

- Water & Sewer Strategic Planning **\$78,916**
- Community War Memorials Fund: **\$8,921**
- Local Roads & Community Infrastructure: **\$471,783**
- Stronger Country Communities: **\$178,950**
- Roads to Recovery: **\$537,300**
- Resources for Regions: **\$2,637,022**
- Building Better Regions: **\$431,874**
- Storm Damage Repair Funding: **\$390,077**
- Fixing Country Bridges: **\$765,050**
- Fixing Local Roads: **\$1,075,089**
- Regional Emergency Road Repair Fund: **\$1,865,812**
- Storm Damage Repair Funding: **\$1,395,494**
- Community Bus Shelters: **\$24,500**

## Schedule of Capital Expenditure

During 2023/24 Council's capital expenditure program was \$13,888,144. Please refer to Attachment A8 for a full breakdown. Below are some of the significant projects undertaken:



King George Oval Carpark



Accessibility Upgrades



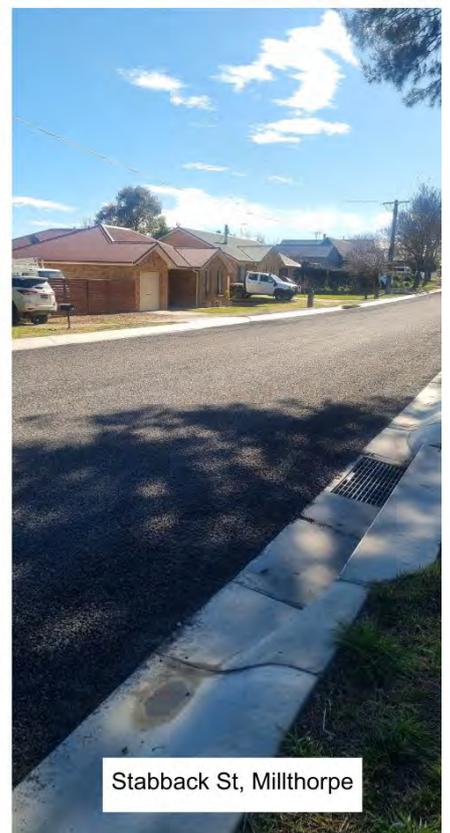
Neville Road



Trunkey Street, Newbridge



Forest Reefs Road Intersection



Stabback St, Millthorpe

## Performance of Principal Activities

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*Local Government Act 1993 s.428(1)*

Council's achievements in implementing the delivery program and effectiveness of principal activities for the 2023/24 reporting period are outlined. Please refer to Attachment A1.

## Delivery of Service Reviews

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*Local Government Act s.428(2) and IP&R Guidelines EE.5.3*

During 2023/24 Council lodged a Special Variation (SV) to rate income and as part of the application process undertook a high level review of operations through a multidisciplinary approach. This entailed:

1. An independent financial assessment of Blayney Shire Council seeking to identify financial improvements and minimise any SV that might be required. This resulted in a review and update to Council's 10-year Long Term Financial Plan (LTFP) using best practice modelling with a particular focus on forecasting required asset maintenance figures to ensure Council can afford to maintain its current asset base in a satisfactory condition into the future.
2. A review of operations to identify savings and cost containment opportunities. This resulted in the development of an Organisation Sustainability Improvement Plan, whereby Council identified, costed and prioritised 26 improvements, that will be implementing over a three to four year period. An additional 12 improvement opportunities were identified that need to be further assessed and costed before implementation. The Organisational Sustainability Review and Improvement Plan also lists a number of future productivity and cost containment initiatives for review and consideration.
3. An independent review of the Blayney Shire Council Strategic Asset Management Plan (SAMP), Transportation Asset Management Plan and Buildings and Other Structures Asset Management Plan, being the main two General Fund asset classes that inform service delivery in these areas. This was undertaken to reflect asset values at 30 June 2023 and forecast required asset renewal / maintenance expenditure to sustain Council's infrastructure to a satisfactory level. The review has provided a basis to inform financial modelling for the SV and updated LTFP and to guide future delivery of services.

## Council's Audited Financial Reports

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*Local Government Act s.428(4)(a)*

Please refer to Attachment A2.

## Issues raised by Anti-slavery Commissioner

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*Local Government Act s.428(4)(c)*

A statement of the action taken by Council must be disclosed in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of Council and identified by the Commissioner as being a significant issue.

During 2023/24 Council did not receive notification of any issues.

## Action taken against Modern Slavery

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*Local Government Act s.428 (4)(d)*

Council is required to outline a statement of steps taken to ensure that goods and services procured by and for Council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act (2018).

Council is committed to not engaging with suppliers that engage in modern slavery practices and during 2023/24 the following action was taken:

- Promotion of Council's Procurement Policy that includes reference to its commitment to the

eradication of modern slavery.

- Issue of Council Purchase Orders with terms and conditions requiring suppliers to comply with the Modern Slavery Act.
- Engagement of staff with procurement responsibility to raise awareness of obligations to not engage with suppliers that engage in modern slavery through their supply chains.
- Procurement through government contracts where Modern Slavery risk assessments have been undertaken across its panel contracts. This assists Council to undertake reasonable steps to ensure goods and services procured are not a product of modern slavery.
- Collaboration in a joint project with councils in the Central NSW Joint Organisation to undertake the Modern Slavery Risk Assessment Project. This project serves to provide CNSWJO, its member and associate member councils that the suppliers engaged are not providing goods and services that are the product of modern slavery, and it will allow an assessment of all the suppliers across councils.

### Special Variations to Rate Income

*Local Government Act s.508(A) and s.508(2) (SRV Guidelines 7.1)*

During 2023/24 Blayney Shire Council had the following Special Rate Variations in force and are summarised as follows:

#### **Infrastructure Renewal Special Rate Variation**

IPART approved a section 508(A) special variation in rate income of 10.04% for the period 2014/15 to 2015/16 comprising increases of 4.89% for 2014/15 and 5.11% for 2015/16. This has equated to an additional \$523,421 for the 2023/24 financial period. This special variation was applied to all rate categories excluding the Mining Rate category. The purpose was for funding infrastructure renewal works to buildings, footpaths, roads and bridges. Council is required to report each rating year from 2014/15 to 2023/24 on:

- the program of expenditure that was funded by the special variation; and
- the reasons for any significant differences from the program listed in Appendix A of IPART's Determination.

During 2023/24 expenditure of these monies was as follows:

<b>Expenditure</b>	<b>Amount</b>
Footpath Renewal Program	\$37,984
Gravel Resheeting Program	\$382,886
Reseal Program	\$83,875
<b>Total</b>	<b>\$504,745</b>

#### **Productivity savings and improvements achieved during 2023/24**

The following productivity savings and improvements were achieved during the reporting period as follows:

- Council has procured a panel tender for supply of quarry materials which secures a panel of local and regional suppliers and provides a structure and mechanism of managing material price rises.
- The implementation of 4 day working week has resulted in the increased coverage of staff on all business days. Notably recent reactive works in response to trees on roads have been able to be facilitated by crews working their normal hours rather than utilising Council's on-call service (which incurs additional costs).

- Council has commenced consultation for development of the Showground / CWELC strategic master plan. This will provide a better 10 year forecast of capital projects, a pre-agreed layout of future assets in consultation with all user groups and a review of the fees and charges associated with the facility.
- Council operations have commenced implementation of reporting works digitally. Two crews (roads and concrete) are reporting daily operations as a progress update report via a tablet with photographic evidence. This has reduced the time for project managers to inspect sites, progressively gather evidence for reporting to funding bodies and mitigates risk with gathering daily evidence of site safety in public areas in a central location.
- Implementation of Tenable.io Vulnerability scanner that informs vulnerabilities in real time and expedites Council response times to vulnerabilities detected across the IT network.
- Council has finalised a Verge maintenance review to identify locations of verge maintenance and to establish principles to mitigate the risk of “creep or over servicing”. The completed review was discussed with Councillors at the May 2023 Councillor Workshop, and following a consultation process phase with targeted stakeholders, commenced 1 July 2023.

This reduction in service levels will enable wider deployment of resources, negating the need for the hire of new resources, for the maintenance of new assets established including the Central West Equestrian and Livestock Centre, Belubula River Walk and Detention Basins in new subdivisions.

- Digitisation of forms associated with WHS and Risk Assessments.
- 4 day work week has been introduced for Sewer Team enabling a greater spread of hours for undertaking of activities and responding to maintenance issues.
- Council Works Supervisors now recording in spreadsheets material quantities deposited on roads for capital works and re-sheets. This will provide better estimates of quantities required for works in future and allows accurate costing / reconciliation of gravel sales for Council quarries.
- Changing of roadside verge method adjusted to incorporate simultaneous mowing and spraying with a reduced team size to retard weed growth and mitigate fire risk.
- Parks and Garden team commenced use of iPads to conduct playground inspections. Completed forms and photos can be submitted directly to the supervisor and WHS & Risk Coordinator, for review and maintenance of issues.
- Council has undertaken a Cyber Security gap analysis facilitated by Statewide.
- A review on Council’s NBN connection was undertaken to determine requirements for both production and disaster recovery / failover environments. As a result, NBN connections no longer required have been disconnected resulting in savings of approx. \$3,000 per annum.
- Council has transitioned to a new antivirus and mail filtering platform. This will aid to increase cyber resilience and assist with meeting Essential 8 maturity levels 1 to 3.
- Upskilling of Council assets inspector to input data directly into digital system which reduces the burden of data entry on other staff.
- Moving from manually written asset attributes to digitally prefilled forms prior to inspections.
- Quarterly depreciation schedules have been consolidated into financial years from quarterly (4 sheets into 1), improving efficiency and to ensure ease of reconciliation during the end portion of the revaluation process.
- Solar generation across sites resulted in savings of \$47,058 in electricity for 2023/24.
- Council reviewed the tractor replacement (roadside slasher), provided for in Council’s Operational Plan, for efficiency and suitability. This has resulted in a better outcome with a reduced size machine suitable to undertake required works and a lower replacement cost.
- Council is in negotiation for an online training platform to assist with a variety of compliance

training activities, helping to satisfy mandatory obligations and potentially reduce training costs going forward. The solution will also enable Council to program training on a more regular cycle to help raise awareness and better satisfy compliance obligations.

- Council has engaged a new contractor to provide support for management and expansion of the Smart Hub facilities management system. The contractor will undertake site visits and assessments of all Council facilities to document smart hub capabilities and opportunities which will form an implementation plan to provide for in Council’s Long Term Financial Plan for over the next 10 years.
- Customer Service staff have been trained on issuing fobs for the Smart Hub for access to some of Council sports facilities. As the fob system is accessed and managed online, this will reduce the administrative burden of issuing and collection of keys by user groups. The initiative will also assist better control of access and lighting to facilities.
- A review of DA processes looking for efficiencies to reduce determination times has commenced. An initial list is being developed for further consideration. This currently includes:
  - Only accepting 100% assessable applications reducing the need for further information requests.
  - Encouraging pre-lodgement meetings.
  - Going through any outstanding DA’s encouraging withdrawal if information is not forthcoming.
  - Looking at delegations. This to be considered in conjunction with review of DCP.
  - Providing wider delegations for refusal for applications that can’t comply with information requests.
  - Looking at fees and charges so greater percentage of fees can be refunded as an incentive to withdraw an application rather getting refused.
- Council has recently implemented a new payment platform, called FlexiPay, that will replace existing manual direct debit process, saving time, and removing manual errors. Of significance is that it is controlled by the customer with no sharing of sensitive personal information and payment data with Council, removing the risk of data breaches. Council will transition existing customers paying by direct debit to this platform and direct new customers this way.
- Training was recently held for upskilling of assets staff to enable improved use and creation of more in-depth condition and defect inspections. Upskilling will enable implementation of automated works orders for high-risk defects (footpaths in Blayney CBD for instance) to ensure response times are met.

## Environmental Upgrade Agreements

*Local Government Act s.54P(1)*

During 2023/24 Council did not enter into any environmental upgrade agreements.

## Details of written off Rates and Charges

*Local Government (General) Regulation cl.132*

Rates and charges of \$145,046 were written off during 2023/24, in accordance with the provisions of the Local Government Act 1993. This compares to \$145,046 written off during 2022/23.

Rates and charges written off during 2023/24 are summarised as follows:

Pensioner Rate Rebates	\$151,980
Other	\$217
<b>Total</b>	<b>\$132,197</b>

## Overseas Visits

*Local Government (General) Regulation cl.217(1)(a)*

No Councillors, Council staff or representatives of Council participated in any overseas visits during 2023/24.

## Councillors

*Local Government (General) Regulation cl.217(1)(a1)(i), (ii), (iii), (iv), (v), (vi), (vii), (viii)*

During 2023/24 a total of \$212,362 was expended on the Mayor and Councillors.

Mayoral Fees	\$28,430
Councillor Fees including superannuation	\$104,371
Councillor Expenses:	
- Overseas visits	-
- Interstate visits	-
- Meeting expenses	\$6,866
- Travel	\$4,772
- Training and skill development	\$9,237
- Conferences and Seminars	\$14,713
- Provision of dedicated office equipment	\$8,257
- Telephone / data allowance	-
- Expenses of spouse or accompanying persons	-
- Care for child or immediate family member of councillor	-
- Insurance	\$34,661
- Other expenses	\$1,055
<b>Total</b>	<b>\$212,362</b>

Council adopted a policy on the Payment of Expenses and Provision of Facilities for Councillors in August 2022. The policy outlines the services and facilities provided to the Councillors, the Deputy Mayor and the Mayor to enable them to carry out the duties and functions of their civic office.

A copy of the policy is provided at Attachment A3.

## Councillor Professional Development

Local Government (General) Regulation cl. 186

During 2023/24 Councillors participated in ongoing professional development. Councillors took the opportunity to participate in the following seminars, workshops and other professional development programs:

	Cr. Ewin	Cr. Ferguson	Cr. Gosewisch	Cr. Newstead	Cr. Pryse Jones	Cr. Reynolds	Cr. Somerville
Local Government NSW Annual Conference		•	•			•	•
Executive Certificate for Elected Members			•		•		
Australian Local Government Women's Association NSW Conference					•		
Local Government NSW Rural and Regional Summit		•					
Local Government NSW Destination and Visitor Economy Conference		•					

\*Internally Organised

## Councillor Workshop – Attendance Record

	Cr. Ewin	Cr. Ferguson	Cr. Gosewisch	Cr. Newstead	Cr. Pryse Jones	Cr. Reynolds	Cr. Somerville
10 July 2023		•	•	•	•	•	•
7 August 2023		•	•	•	•	•	•
11 September 2023	•	•	•	•		•	
9 October 2023	•	•	•	•	•	•	•
23 October 2023	•	•	•	•	•	•	•
6 November 2023	•	•	•	•	•	•	•
4 December 2023	•	•	•	•		•	•
20 December 2023		•	•	•	•	•	•
15 January 2024		•	•	•		•	•
12 February 2024	•	•	•	•		•	•
11 March 2024	•	•	•		•	•	
8 April 2024		•	•	•	•	•	•
13 May 2024		•	•	•	•	•	•
3 June 2024	•	•		•	•	•	•
17 June 2024		•	•	•	•	•	•

## Council Meetings – Attendance Record

	Cr. Ewin	Cr. Ferguson	Cr. Gosewisch	Cr. Newstead	Cr. Pryse Jones	Cr. Reynolds	Cr. Somerville
18 July 2023	•	•	•	•	•	•	•
15 August 2023	•	•	•	•	•	•	•
29 August 2023 (Extraordinary)	•	•	•	•	•	•	•
19 September 2023	•	•	•	•		•	•
17 October 2023	•	•	•	•	•	•	•
9 November 2023 (Extraordinary)	•	•	•	•	•	•	•
21 November 2023	•	•	•	•	•	•	•
13 December 2023	•	•	•	•		•	•
23 January 2024	•	•	•	•	•	•	•
20 February 2024	•	•	•	•	•	•	•
19 March 2024	•	•	•	•	•	•	•
16 April 2024	•	•	•	•	•	•	•
21 May 2024	•	•	•	•		•	•
11 June 2024 (Extraordinary)	•	•	•	•	•	•	•
25 June 2024		•	•	•	•	•	•

## Legal Proceedings

*Local Government (General) Regulation cl.217(1)(a3)*

For the year ended 30 June 2024, Council had incurred \$27,177 in legal fees for proceedings taken by or against Council. By comparison, Council had expended \$141,134 in legal fees in 2022/23.

A summary of the legal proceedings is provided in the following table:

Description	Cost	Status
Planning Matters	\$892	Open
Debt Recovery	\$12,356	Open
Other matters	\$13,929	Open
<b>Total</b>	<b>\$27,177</b>	

## Contracts awarded by Council

Local Government (General) Regulation cl.217(1)(a2)

Council is obligated to disclose details of each contract awarded (other than employment contracts & contracts less than \$150,000). During the period Council awarded contracts, in excess of \$150,000 with the following suppliers for the purposes as shown:

Supplier	Nature of Supply / Service	Amount \$
Cadia Holdings PL	BSC Contribution to road design and construction	\$153,732
Connor Earthmoving Orange PL	T8/2021 Richards Lane	\$426,646
Connor Earthmoving Orange PL	T8/2021 Richards Lane	\$325,798
Downer EDI Works PL	T20/2019 Local roads heavy patching	\$388,207
Downer EDI Works PL	LGP/213-3 Blayney Waste Facility entrance works	\$175,546
Fulton Hogan Industries PL	T6/2023 Supply road materials	\$456,452
Hanson Construction Materials	Supply of Quarry Materials	\$236,500
Interflow PL	W2-2023 Sewer relining	\$398,397
Josh Nixon Excavations PL	T8/2023 Forest Reefs Road/Tallwood Rd	\$1,290,793
Josh Nixon Excavations PL	Wet hire machinery	\$210,724
Josh Nixon Excavations PL	T8/2023 Forest Reefs Road/Tallwood Rd	\$193,306
Morrison Low Consultants PL	Financial Sustainability & SV Application Support – Phase 1A & 1B	\$158,895
Murray Constructions PL	Four Mile Creek Road Bridge over Swallow Creek	\$925,310
Murray Constructions PL	Belubula Way Bridge over Icely Creek	\$987,912
PCW Constructions PL	Blayney RFS Shed Construction – Access & Carpark Works	\$190,091
Stabilised Pavements of Aust	T8/2021 Forest Reefs Road/Tallwood Rd	\$199,009
Stabilised Pavements of Aust	Road Construction – Neville Rd & Garland Road	\$392,297
Volvo Commercial Vehicles	Fleet replacement program	\$561,000
YMCA NSW	CentrePoint Management 2023/24	\$367,225

## Private Works

*Local Government Act s.67 and Local Government (General) Regulation cl.217(1)(a4)*

Council's Operational Plan provides for the undertaking of private works. During 2023/24 private works expenditure totalled \$183,201 providing an income of \$174,857. The following table provides a summary of the private works completed by Council during this reporting period.

Council has not made any resolutions pursuant to section 67(2)(b), accordingly no public works have been subsidised by Council.

Description of Work	Expenditure
Construction	\$71,655
Hire of Plant & Equipment	\$34,536
Other	\$77,010
<b>Total</b>	<b>\$183,201</b>

## Section 356 Contributions (to financially assist others)

*Local Government (General) Regulation cl.217(1)(a5)*

Council provides for the donation of Rates to charitable organisations and other groups through its Community Financial Assistance Program. In addition, Council provides donations to community organisations to assist in meeting their public liability insurance premiums.

The Community Financial Assistance Program also allows community organisations to access funding to undertake activities that align with the Community Strategic Plan.

The Blayney Shire Council, with funding from the Heritage Council of NSW, has established a free architectural advisory service in Heritage matters and a Heritage Fund to assist with advice in the restoration of heritage items and provide financial assistance with restoration of heritage significant properties within the Shire. The service is available to residents, property owners and occupiers within the Shire of Blayney.

Council has also established a Tourism Events Development Program to support both not-for-profit and local businesses to host events aimed to promote and grow the visitor economy in the Blayney Shire.

The following table provides a summary of the amounts contributed by Council in accordance with the provisions of Section 356 of the Local Government Act. Allocations under the Community Financial Assistance Program (CFAP) are detailed in Attachment A4.

Contribution	Amount
Rates & Charges (CFAP)	\$18,880
Financial Assistance Program (CFAP)	\$121,172
Community Organisation Insurance contributions (CFAP)	\$5,785
Heritage Grants	\$5,600
Tourism Events Development Program	\$7,100
<b>Total</b>	<b>\$158,537</b>

## External Bodies

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

The following organisations exercised functions delegated by Council during 2023/24:

External Body	Function
Orange City Council (Central West Libraries)	Library Services
Barry Progress Association	Public Hall
Newbridge Progress Association	Public Hall
Hobbys Yards Community Association	Public Hall

## Controlling Interests - Partnerships, Cooperatives and Joint Ventures

*Local Government (General) Regulation cl.217(1)(a7)*

Blayney Shire Council held a controlling interest with a number of other Councils during the reporting period, including:

- Central Tablelands Water County Council and
- Upper Macquarie Country Council

## Participation in Partnerships, Cooperatives and Joint Ventures

*Local Government (General) Regulation cl.217(1)(a8)*

Blayney Shire Council is a member of Statewide Mutual, StateCover Mutual, Central NSW Joint Organisation of Councils and Blayney, Cabonne and Orange Strategic Alliance.

## Equal Employment Opportunity - Human Resources

*Local Government (General) Regulation cl.217(1)(a9)*

Council has an Equal Employment Opportunity (EEO) Management Plan that provides the framework which demonstrates Council's commitment to provide a work environment that promotes the principles of EEO and avoids discrimination. Council incorporates EEO principles and workplace diversity into all aspects of its recruitment, induction and staff development processes.

Council is committed to developing and maintaining a productive and multi skilled workforce. Practices developed to ensure fair work placement include:

- Recruitment and selection practices that provide equal opportunity and flexibility.
- Job advertisements that contain a clear EEO statement, written in plain English, and have selection criteria relevant and realistic to positions being advertised.
- Provide all employees with appropriate training and development opportunities.

## Senior Staff Remuneration

*Local Government (General) Regulation cl.217(1)(b) (i), (ii), (iii), (iv), (v)*

Council's organisation structure provides for the employment of the General Manager as the only senior staff position. The General Manager is engaged under the Office of Local Government Standard Contract of Employment. The senior staff contract is performance based for a period of five (5) years.

The all-inclusive remuneration package of senior staff that incorporates salary component, employer superannuation, non-cash benefits and amounts payable for fringe benefits tax in the 2023/24 financial year amounted to \$293,617.

## Statement of persons who performed paid work

*Local Government (General) Regulation cl.217(1)(d) (i), (ii), (iii), (iv)*

Council is required to disclose a statement of the total number of persons who performed paid work for Council on the relevant day, **Wednesday 14 February 2024**, including, in separate statements, the total number of the following:

Work type	No.
Persons employed by Council on a permanent full-time basis	70
Persons employed by Council on a permanent part-time basis	8
Persons employed by Council on a casual basis	5
Persons employed by Council under a fixed-term contract	2
Persons employed by Council as senior staff members	1
<b>Total persons employed by Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract</b>	<b>86</b>
Persons engaged by Council, under a contract or other arrangement with the person's employer, 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	0

## Stormwater Management Services

*Local Government (General) Regulation cl.217(1)(e)*

Council did not levy an annual charge for Stormwater Management Services during 2023/24.

## Companion Animals Act Enforcement and Compliance Activities

*Local Government (General) Regulation cl.217 (1)(f)*

Council carried out the following activities in 2023/24 in relation to enforcing, and ensuring compliance with, the provisions of the *Companion Animals Act 1998* and regulation:

- Regular Patrols of known declared dangerous and restricted dog premises, ensuring compliance with legislative requirements.
- Regular patrols for non-compliance of dog and cat ownership.
- Issuing warnings and infringement notices for non-compliance with legislation.
- Impounding of stray companion animals.
- Actively promote animals available for rehoming to community and rehoming organisations
- Education to the community regarding owner obligations when regarding pet ownership.

In 2023/24 Blayney Shire Council assisted Blayney Shire residents with the cost of microchipping and/or de-sexing companion animals. During this period, Council provided free microchipping for 31 companion animals and assisted with \$50 towards the cost of de-sexing for 20 companion animals. During the period 4 dogs were rescued by rehoming organisations, 36 were returned to owners and 9 were euthanised as a result of dog attacks.

### Companion animal community education programs:

Community education programs consisted of promotion in the local and social media, including regular social media posts and GM conversations in the Blayney Chronicle newspaper.

### *Strategies in place to comply with the requirement under Section 64 (Companion Animals Act) to seek alternatives to euthanasia for unclaimed animals:*

Before destroying a seized or surrendered animal it is the duty of the council to consider whether there is an alternative action to that of destroying the animal and (if practicable) to adopt any such alternative. Council actively seeks to re-home animals which are impounded, including notifying rescue organisations, contact with members of the public and the placement of social media posts to promote awareness posts on social media.

### Off leash areas provided in the Council area:

Council maintains dedicated off leash areas in Blayney, Carcoar and Millthorpe.

### Amount of funding spent relating to companion animal management and activities:

Financial information on management and control of companion animals in the area is detailed as follows:

#### **Income**

Registration Fees – commission	\$8,070
Impounding Fees	\$1,690
Microchip Fees	\$64
Other income	\$5,810
<b>Total Income</b>	<b>\$15,634</b>

#### **Expenditure**

Salaries	\$66,181
Employee Overheads	\$27,241
Depreciation	\$11,175
Impounding & Control Expenses	\$15,095
Responsible Pet Management Program	\$2,494
<b>Total Expenditure</b>	<b>\$122,186</b>
<b>Net Cost of Companion Animal Operations</b>	<b>\$106,552</b>

### **GIPA Activity**

*Government Information (Public Access) and Regulation s.125(1) and Clause 7 Sch. 2*

A report on Government Information Public Access activity for the 2023/24 year is provided. Please refer to Attachment A5.

### **Public Interest Disclosures Annual Report**

*Public Interest Disclosures Act 1994 s.31 (and Public Interest Disclosures Regulation cl.4)*

A report on Public Interest Disclosures for the 2023/24 year is provided. Please refer to Attachment A6.

## Planning Agreements

Environmental Planning and Assessment Act 1979 s.7.5(5)

Company	Effective	Purpose	Amount	Due Date	Paid
Cadia Holdings Pty Ltd	July 2013	Road Upgrades Contribution	\$1,000,000	One-off payment payable on date of the agreement.	Paid at commencement of agreement.
		Annual contribution – Community enhancements and / or Road Upgrades	\$68,372	Due within 28 days of 30 June. Subject to annual increase in accordance with All Groups CPI.	Paid 15/08/2024
Flyers Creek Windfarm Pty Ltd	January 2014	Annual contribution – Community Benefit Fund	\$69,712	50% payable 1 July and 50% payable 5 January.	Paid 26/07/2023 11/01/2024
		Annual contribution – Road Maintenance	\$50,700		Paid 26/07/2023 11/01/2024
		Annual contribution – Project Related Council Administration and Observations	\$15,210		Paid 26/07/2023 11/01/2024
LFB Resources NL	Within 30 days of CP satisfaction date outline in agreement	Public Purpose	\$1M	One-off payment payable within 30 days of CP satisfaction date	Not yet effective
		Public Purpose	\$212,222	p.a. payable before each anniversary of CP satisfaction date for the term of the agreement	
		Public Purpose	1% of per capital expended above original capital cost of project.		

## Other Information

### State of the Environment

Councils are no longer required to prepare a stand-alone state of environment report in the year in which an election is held. Councils are now only required to report on the implementation and effectiveness of their Community Strategic Plans in achieving social, environmental, economic and civic leadership objectives and this should include the state of its environment.

### Information on implementation of the Disability Inclusion Action Plan

*Disability Inclusion Act s. 13(1)*

Council has adopted the Blayney Shire Disability Inclusion Action Plan (DIAP) 2022-2026. The aim of the plan is to ensure that local services, facilities and programs provided by Councils are as inclusive as they can be.

The Blayney Shire Disability Inclusion Working Group conducted meetings during the year and monitors Council's progress on the Disability Inclusion Action Plan. A report to the elected body and community on outcomes from the plan occurs on a six-month basis and annually in the Annual Report.

Council implemented a number of initiatives to raise the profile of access issues within the Shire. A report on implementation of the Disability Inclusion Action Plan for the 2023/24 year is provided. Please refer to Attachment A7.

### Disclosure of Development Contributions and Development Levies

*Environmental Planning and Assessment Regulation cl. 218A(1), (2) and (3)*

Council is required to disclose how development contributions and development levies have been used or expended under each contribution plan.

<b>Contributions Plan</b>	<b>Contributions Received</b>	<b>Interest</b>	<b>Expended</b>	<b>Closing Balance</b>
S7.11 Local Infrastructure Fund	\$407,461	\$93,185	\$350,418	\$1,682,720
S64 – Contributions Plan	\$232,680	\$75,628	\$0	\$1,616,455
Future Infrastructure Subsidy	\$101,276	\$21,628	\$0	\$442,418
<b>TOTALS</b>	<b>\$741,417</b>	<b>\$190,105</b>	<b>\$350,418</b>	<b>\$3,741,593</b>

## Development contributions and development levies expended

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

Council is obligated to report projects for which developer contributions or levies have been used. The following provides an outlines activity during the 2023/24 period:

<b>Project ID</b>	<b>IS: W1 – 190675</b>
<b>Project Description</b>	<b>Stabback &amp; Unwin St Millthorpe</b>
Public Infrastructure	Stormwater Drainage
Contributions Expended	\$ 350,418
Percentage of Total Project	22%
Value of Land & Material Public Benefit other than money or land	N/A
Complete	No

## Swimming Pool Inspections

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

Council is required to include in the annual report the number of inspections performed, and the resultant number of certificates of compliance and certificates of non-compliance issued.

Statistics for the 2023/24 year are as follows:

<b>Activity</b>	<b>No.</b>
Inspections conducted	0
Compliance certificates issued	0
Non-compliance certificates issued	0

## Development Servicing Plan for Sewerage Services

*2016 Developer Charges Guidelines for Water Supply, Sewerage and Stormwater*

The Blayney Shire Council Development Servicing Plan for Sewerage Services (April 2020) was adopted on 9 June 2020.

The Guidelines require that where a utility elects to levy less than the calculated developer charges, then the resulting cross-subsidy from the existing customers in the typical residential bill must be calculated and disclosed in the relevant Development Servicing Plan, in the utility's Annual Report, annual Operational Plan and in communication materials for consultation with stakeholders.

As part of the adopted Development Servicing Plan for Sewerage Services developer charges were set below the calculated charges to help promote and facilitate development in the Blayney Shire. The resulting annual cross-subsidy of \$55 per service was levied from 1 July 2021 and in 2023/24 totalled \$81,242.

## Bush Fire Control

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NSW Rural Fire Service (NSW RFS), established by the Rural Fires Act 1997, (Canobolas Zone) are responsible for bush firefighting services and management in the Blayney Shire.

Blayney Shire Council provides for the housing of bush firefighting equipment including trucks, pumps etc. and operations are carried out by the NSW RFS. Financial contributions are made for the provision of equipment, RFS staff, planning and insurances. Financial contributions also go towards costs associated with retention of brigades within Council's area.

Council regularly undertakes hazard reduction works such as slashing/spraying of reserves, parks, roadside verges and other vacant Council land as resources permit.

Bush fire hazard complaints received by Council are directed to the Canobolas Zone Office, (under delegation) for investigation and for issuing of hazard reduction notices where required.

Council is a member of the Canobolas Zone Bush Fire Management Committee which coordinates bushfire management throughout the Blayney Shire, Orange City, Cowra Shire and Cabonne Shire Council areas. Council is also a member of the Canobolas Zone Liaison Committee responsible for advice and operational management of the Canobolas Zone Rural Fire Service.

During 2023/24 Council has facilitated finalisation of construction works of a new RFS facility in Blayney.

The annual contribution paid by Council in 2023/24 for this service was \$420,158.



**A1**

**STATEMENT OF  
PRINCIPAL ACTIVITIES**

# 2023/24 ANNUAL REPORT



## STATEMENT OF PRINCIPAL ACTIVITIES

**A report outlining Council's achievements in 2023/24 on  
implementation of the 2023/24 – 2026/27 Delivery Program**

## Future Direction 1 – Maintain and Improve Public Infrastructure and Services

Strategic Objectives/Strategies	Actions	Status
<b>1.1 Plan and develop integrated transport networks, providing choices that enable people and freight to move and travel, in a safe, accessible and efficient manner</b>		
Sealed roads and unsealed roads, bridges and culverts will be maintained in accordance with agreed service levels and Blayney Shire Roads Strategy	Maintain Transport infrastructure in accordance with; Road Hierarchy, Renewal and Maintenance Policy and the Pathways in accordance with Councils' Pathway Hierarchy, Standard and Maintenance Policy.	Defect inspections and repairs of pathways and roads have been prioritised in accordance with Council policies.
	Develop and implement a Bridge and Culvert Renewal and Maintenance Policy.	Bridge and Culvert Renewal and Maintenance Operational Policy drafted.
	Deliver heavy patching, culvert renewal, initial sealing, resealing and gravel resheeting programs in accordance with budgetary allocations	Scoping, design and construction in progress annually
	Undertake reconstruction and rehabilitation on Forest Reefs and Hobbys Yards Roads in accordance with budgetary allocations.	Project stages on both roads has been completed. Further work on Forest Reefs Road completed and programmed. Further work on Hobbys Yards Road Programmed.
	Prioritise road rehabilitation and upgrade works in line with the Blayney Shire Roads Strategy.	Roads Strategy was updated in June 2023 and is used to guide allocations within the DP/OP applications.

Strategic Objectives/Strategies	Actions	Status
Lobby and advocate for the re-opening of the Blayney-Demondrille Railway Line	Attendance at and involvement in advocacy activities.	No specific advocacy opportunities available during the period.
Deliver the Active Movement Strategy priorities to provide safe and accessible connecting pathway networks	Undertake construction of; Belubula River Walk Stages 3 and 4,	<p>Belubula River Walk stage 3 &amp; 4 footpath completed.</p> <p>Roadworks at Charles St and Stillingfleet St Completed.</p> <p>Landscaping works to be completed late July, early August.</p>
	<p>Undertake construction of pathways in;</p> <ul style="list-style-type: none"> <li>• Trunkey Street, Newbridge,</li> <li>• Elliott Street Millthorpe and</li> <li>• Pathways within the King George Oval Pedestrian Project.</li> </ul>	<p>Newbridge footpath stage 2 works have been substantially completed.</p> <p>Millthorpe pathways are completed.</p> <p>KGO footpath is complete.</p>
Plan for future transport and road infrastructure to service future needs	Attendance at and involvement in advocacy activities.	<p>Joint project with Cabonne Council for Spring Hill Road being investigated. Allocation for design has been made in the 2024/25 OP.</p> <p>Design of Richards Lane Millthorpe and approval from TfNSW being progressed.</p> <p>Grant application for Coombing St Carcoar bridge lodged.</p>

Strategic Objectives/Strategies	Actions	Status
<p><b>1.2 The Blayney health service; medical centres, aged care providers, primary and ancillary support and emergency service agencies provided in the Shire meet the future needs of the community</b></p>		
<p>Advocate to both NSW and Federal Government Ministers of Health, to ensure that Aged Care Services are maintained in Carcoar (Uralba) and Blayney (Lee Hostel), and the Blayney Health Services Clinical Services Plan is delivered</p>	<p>Attendance at and involvement in advocacy activities.</p>	<p>Council representation (Mayor) on Blayney Health Council.</p> <p>Advocacy on Aged Care has been undertaken as required.</p>
<p>Provide support for emergency management in Blayney Shire in accordance with State Emergency and Rescue Management (SERM) Act</p>	<p>Provide oversight of construction of new RFS Station Blayney and refurbishment of Blayney Fire and Rescue Station, facilitate meetings with zone commanders and local brigade captains.</p>	<p>Construction of new Blayney RFS station substantially progressed.</p>
	<p>Chair the Local Emergency Management Committee.</p>	<p>LEMC meetings coordinated as per meeting schedule.</p>
<p>Advocate to NSW Police and Emergency Services agencies for appropriate service levels.</p>	<p>Participate in the development and implementation of the Blayney Shire Local Emergency Management Plan.</p>	<p>Local Emergency Management Plan review has been undertaken and is currently in draft.</p> <p>Awaiting feedback from emergency services agencies and endorsement at REMC</p>

Strategic Objectives/Strategies	Actions	Status
	Attendance at and involvement in NSW Police Chifley District Command and other emergency services agencies meetings.	Coordination with emergency services occurs predominately in LEMC meetings.
<b>1.3 The community is provided with access to quality lifelong education and training</b>		
Advocate on behalf of the community to Government to support accessible quality local education	Attendance at and involvement in advocacy activities.	No issues raised during the period that required advocacy.
	Engage with Schools Infrastructure NSW.	Millthorpe School upgrade has been completed.  No issues raised during the period that required advocacy.
Work with registered training organisations, key business and employment service agencies to support traineeships, trade apprenticeships and skills development	Appoint Council Delegate to the Skillset Board.	Skillset has changed to a Skills Based board. Cr. Pryse Jones nominated and was appointed.
	Work with training organisations as opportunities arise to achieve national recognised training outcomes.	Council is investigating opportunities with training providers, schools and government organisations regarding the national skills shortage.

Strategic Objectives/Strategies	Actions	Status
<b>1.4 Residents and business have access to reliable utilities, information and communication technologies across the Shire</b>		
Lobby the Federal Government for improved internet and mobile phone access to all our villages to facilitate growth	Attendance at and involvement in advocacy activities.	No specific issues raised during the period that required advocacy.
Investigate and support emerging communication technologies that support our community	Support applications for funding for improved communications infrastructure, as required.	No grant opportunities during the period.
	Utilise smart technology and expand Council smart hub systems.	Council continues to integrate opportunities for use of smart hub technology within its capital works program.
Ensure appropriate utility services (electricity, gas, water) are available in the Blayney Shire		Council delegates appointed to Central Tablelands Water.  Considered in Development Application assessments.

## Future Direction 2 – Build the Capacity and Capability of Local Governance and Finance

Strategic Objectives/Strategies	Actions	Status
<b>2.1 Council is recognised as a valuable partner with government and private business stakeholders</b>		
<p>Meaningful two-way communication and engagement between NSW and Federal Governments, regional organisations, business, industry, stakeholders and communities of interest</p>	<p>Attendance at and involvement in advocacy activities.</p>	<p>Council attended; LGNSW conference, Country Mayors, Mining &amp; Energy Related Councils, Central NSW JO.</p> <p>Mayor elected to the LGNSW Board.</p>
		<p>During the year, Council met with: Hon Paul Toole MP (Bathurst MP), Hon. Sam Farroway MLC (NSW MLC), Hon Stephen Lawrence MLC (NSW MLC)</p>
<p>Provide for the efficient and effective administration of Council</p>	<p>Audit, Risk and Improvement Committee (ARIC) meetings held.</p>	<p>ARIC meeting held in August, November, February and May with minutes tabled to next scheduled Council meeting.</p>
	<p>Implementation of Strategic Internal Audit Plan.</p>	<p>Revised Strategic Internal Audit Plan endorsed.</p> <p>Review of WHS Management System finalised and report furnished to ARIC.</p>
	<p>Development of Service Plans and Service Review Framework.</p>	<p>Framework drafted. Resourcing under review prior to finalisation.</p>

Strategic Objectives/Strategies	Actions	Status
	Pursue partnerships and grant funding opportunities to deliver projects identified in Asset Management Plans and Integrated Planning and Reporting documents.	<p>Limited grant application opportunities available during the period.</p> <p>Council submitted grant applications for: Blake St / George St Millthorpe; Coombing St Carcoar bridge.</p>
<b>2.2 Responsible management practices, delivery of services and renewal of assets across the Blayney Shire</b>		
Identify and implement improvement opportunities to optimise Council's financial sustainability	Implement Building and Other Structures Asset Management Plan.	Draft Strategic Asset Management Plan (SAMP), Transportation Asset Management Plan and Buildings and Other Structures Asset Management Plan prepared as part of SRV process.
	Reporting to Audit Risk and Improvement Committee.	ARIC meetings updated on status of implementation of FSR recommendations.
Review Council's financial performance in the Long Term Financial Plan and report against Office of Local Government Financial Performance Ratios	Finalise Financial Sustainability Review (FSR).	Implementation of FSR recommendations undertaken. Council resolved to apply to the NSW Independent Pricing and Regulatory Tribunal (IPART) for a 3 year SV from 2024/25 that was approved.
	Annual Financial Statements finalised and audited.	Financial Statements lodged with the OLG on 31/10/2023.
Significant capital projects are assessed and reviewed prior to lodgement and/or allocation of funding	All proposed projects are considered and assessed in accordance with Capital Projects Operating Guideline and / or	<p>Completed for 2 grant applications submitted.</p> <p>Delivery of a number of grant funded capital projects completed and/or currently in progress.</p>

Strategic Objectives/Strategies	Actions	Status
	Capital Expenditure Review. Guideline	
Council is an employer of choice	Implement Workforce Management Plan strategies.	Australia is currently experiencing a significant amount of workplace movement (people changing jobs).  Council continues to use initiatives in relation to recruitment and retention strategies.
Effective management of land under Council control	Finalisation of Crown Lands Plans of Management Program.	Crown Lands Plans of Management Program progressing with Parks, Ovals and Open Space documents assessed and edits updated. Lodgement proposed early 2024/25.
	Regular meetings with Crown Lands NSW.	MANEX met with Crown Lands on 4 June 2024.
<b>2.3 Town Associations, Village Committees and local organisations are capable, resilient, and involved in decision making about issues that impact their own community</b>		
Facilitate constructive and timely communication between Council and the Town & Village Committees /Progress Associations	Engagement with town and village communities on priorities for allocation of VEP funding.	Significant Community Engagement undertaken in each village for the proposed SRV.  GM met with Lyndhurst village committee.  VEP allocations made and were subject to approaches by Village Committees / Progress Associations or as determined by Council.

Strategic Objectives/Strategies	Actions	Status
Continue to support local community infrastructure projects via the Community Financial Assistance Program and Village Enhancement Plan (VEP) allocations	Community Financial Assistance Program funding rounds called biannually and funding allocated.	Community Financial Assistance Program Rounds promoted with allocation of 3 Rounds including Flagship Funding. Total funds paid in 2023/24 was \$145,837
Support the development and implementation of improvement projects for the local Halls, School of Arts and other community facilities		Applications received through Community Financial Assistance Program for enhancement of halls and community facilities. 7 applications approved during period.
Work proactively with community groups to support local events	Attendance at and involvement in Orange360 activities.	Council renewed the Funding Agreement with Orange360 at the 11 June Extraordinary meeting of Council.  Council delegate appointed for remaining term of Council.  Delegate attendance to monthly meetings.
	Increase social media presence and interaction with community.	Social media posts completed throughout the year.
	Facilitation of Event Management Applications and support of event organisers.	20 applications received for 2023/24. Applications received responded to and applicants assisted with navigating and satisfying requirements.

Strategic Objectives/Strategies	Actions	Status
<b>2.4 The community and ratepayers have confidence in and are engaged with Blayney Shire Council</b>		
Deliver Council's Community Engagement Strategy utilising various channels and methods to enhance community awareness and participation in Council services and decision making	Review Community Engagement Strategy.	To be undertaken post September 2024 elections.
	Review Community Participation Plan.	To be commenced following September 2024 elections.
	Investigate Online Rates Tool.	Council committed to implementing Flexi-pay through Council's mailing house, Forms Express. Ratepayers registered with this online platform will be able to access the following information/services: <ul style="list-style-type: none"> <li>• Up to 5 years of rates notices</li> <li>• Outstanding rates balances (updated weekly)</li> <li>• Initiate payment plans and access additional payment methods.</li> </ul>
Information is delivered effectively and efficiently	Increase e-newsletter distribution list.	Promotion of e-newsletter resulted in 46 new subscribers.  Significant amount of information delivered effectively for the community engagement undertaken for the SRV.
Encourage sound governance practice and build the capacity and capability of local leaders within community organisations	Promote Online Planning and Customer Request platforms.	DA lodgement advice and guidance provided on Council's website.
Encourage sound governance practice and build the capacity and capability of local leaders within community organisations	Seek training opportunities to build capacity and capability of local leaders	No training opportunities sought and/or identified during the period.

### Future Direction 3 – Diversify and Grow the Blayney Shire Local and Visitor Economy

Strategic Objectives/Strategies	Actions	Status
<b>3.1 A viable and productive agricultural sector</b>		
Support the growth of the Shire while preserving productive agricultural land and integrate sustainable industries into the future	Ensure Land Use conflict is minimised and/or mitigated where on or adjoining agricultural lands and operations.	Assessment occurs with individual development applications and through the Planning Proposal process if agricultural lands are involved.
Ensure local planning instruments and strategies support the agricultural sector		
Maintain the availability and quality of water for use in rural areas	Manage the water supply bores in rural locations to provide a secure 'non-potable' supply of water to the Shire.	Village bores inspected and maintained within Council budget.
	Participate in Central NSW Water Utilities Alliance.	Council staff attended the Central NSW Water Utilities Alliance meeting.
<b>3.2 A responsible and prosperous mining industry that is engaged with the community, working towards the improvement of the Shire</b>		
Engage and advocate on behalf of the community on the corporate and environmental responsibilities of the mining sector	Attend Community Consultative Committee meetings.	Cadia Valley CCC, McPhillamys Gold Project CCC and Flyers Creek Wind Farm CCC were held on a quarterly basis and attended by the General Manager or Director Planning & Environmental Services

Strategic Objectives/Strategies	Actions	Status
	Attend Mining and Energy Related Councils (MERC) meetings.	Meetings attended during the period.
	Advocate to the NSW Government for continuation of the Resources for Regions funding program.	Ongoing. Issue, raised with; MERC, NSW Minerals Council, Central NSW JO and NSW Government.
<b>3.3 Growing and connected tourism networks that add value to the vision and appeal of our heritage villages and tourism product within the Shire</b>		
Implement the Orange Region Destination Management Plan	Work with Orange 360 to support Orange Region Destination Marketing activities.	Funding agreement executed for additional 2 years with Orange360.  'Enjoy the Now' and FOOD Week Campaigns executed by Orange360.
Work with, and support Orange360 and Central NSW Tourism	Review Blayney Visitor Information Centre operations.	Ongoing support provided as needed and attendance at monthly VIC meetings.  New range of merchandise developed as joint project with Council.
Provide support to local businesses and event organisers	Allocate funding through the Tourism Development Program.	80% of funding allocated in 2023/24
<b>3.4 An attractive shire for employment opportunities with industrial, business, tourism and planned housing residential growth</b>		
Implement the Blayney Mainstreet and	Deliver High Pedestrian Activity Areas in Blayney and Millthorpe.	TfNSW implemented the Blayney HPZ in June 2024.

Strategic Objectives/Strategies	Actions	Status
Millthorpe Village Centre Masterplans	Develop projects and identify funding opportunities for Blayney Mainstreet and Millthorpe Village Centre Masterplan projects.	Funding for detailed design obtained and those projects are in progress.
Facilitate the development of new residential housing in Blayney and Villages	Work with stakeholders and partners to identify affordable housing opportunities.	<p>Council has identified 2 parcels of land to the Crown which could be developed by the NSW Government for housing.</p> <p>Grant application to MasterPlan 'South Blayney' was not successful.</p>
Seek opportunities to build a vibrant local retail and business sector	Support business opportunities.	<p>No specific requests during the period.</p> <p>Council has met with Regis Resources and Newmont during the period.</p> <p>Support provided to the Blayney Shire Business Chamber as requested.</p> <p>Business resources webpage maintained.</p>
Regularly review and update, planning instruments, strategies and policies	Commence Millthorpe Settlement Strategy Addendum.	Awaiting completion of the Sewer Strategic Business Plan prior to being able to progress.
	Commence a Planning Proposal to update the Blayney Local Environmental Plan 2012 in response to the Blayney Flood Study (Storm 2022).	Deferred, until the review of the Town of Blayney Flood Study is completed.

Future Direction 4 – Enhance recreational facilities and networks that support health and wellbeing of the community, sport, heritage and cultural interests

Strategic Objectives/Strategies	Actions	Status
<b>4.1 We are an inclusive, diverse and welcoming community</b>		
Engage with young people to facilitate and progress activities within the Shire	Allocate funding through Youth Week Grants program.	Government funding secured for Youth Week.  4 projects allocated funding in 2023/24.
Implement the Disability Inclusion Action Plan	Six monthly and annual reporting on outcomes from Disability Inclusion Action Plan.	DIAP Annual report adopted at November 2023 Council meeting.  Status Report adopted at March 2024 Council meeting.
	Engagement of Disability Inclusion Working Group.	DIWG meetings held in August, November, February and May .
Facilitate engagement of key stakeholders of the local community services sector	Support Blayney Interagency meetings and networks.	Council continues to offer facility for meetings. No meetings sought during year.
<b>4.2 Provide facilities that support increased participation in sport and fitness activities</b>		
Sporting events are supported by Council, volunteers and state sporting bodies so that they are coordinated and well resourced	Implement Councils' Parks and Recreation Asset Management Plan.	Provided for in the DP / OP.

Strategic Objectives/Strategies	Actions	Status
Implement Blayney Shire Sports and Recreation Masterplan to enhance and improve sporting facilities	Deliver sports lighting at King George Oval, Blayney.	KGO lighting project completed.
	Deliver carpark improvements at King George Oval, Blayney.	Project completed.
	Review the Blayney Shire Sport and Recreation Masterplan.	Development of Blayney Showground Masterplan is in progress.
	Coordinate User Group meetings for sporting facilities and major projects.	No meetings needed during the period.  Note: Showground user groups engaged during the period through the MasterPlan project.
CentrePoint Sport and Leisure Centre is managed in a manner to maximise patronage and participation in fitness activities	Ensure fitness programs and services maximise patronage and participation at CentrePoint.	Ongoing reporting furnished. Council on 11 June 2024 resolved to enter into a new management agreement with Belgravia for the ongoing management of CentrePoint.
<b>4.3 Heritage and First Nations significant sites in the natural and built environment are protected</b>		
Identify items of natural and built heritage in Blayney Shire	Ongoing engagement with Orange Local Aboriginal Lands Council.	Engagement ongoing. OALC presented to Council on 24 May 2024 as par to the Blayney Shire Cemeteries tour.
Heritage Advisory services continue to be provided to owners of heritage items ensuring heritage is	Facilitate and provide Heritage Architect Advisory service.	The Heritage Architect Advisory service continues with visits from Heritage Advisor on a monthly basis.

Strategic Objectives/Strategies	Actions	Status
preserved whilst allowing development to occur	Allocate funding through Local Heritage Assistance Program.	Five applications approved in 2023/2024
Ensure the Shire's 8 heritage listed cemeteries are maintained and protected	Finalisation of the Blayney Shire Cemeteries Vegetation Plan.	Draft plan progressing.
<b>4.4 The shire is a centre for cultural interest, arts, performance and entertainment</b>		
Encourage the use of the Blayney Shire Community Centre as a facility for events	Number of events that utilise Blayney Shire Community Centre	Statistics for reporting period: Conferences 1 Meetings: External 151 Internal 115 Other functions 23 Days unused 169
Provide effective and consumer friendly library services in the Blayney Shire	Maintain and operate Blayney Library via Service Level Agreement (SLA) in place with Orange City Council	Library Service delivered per SLA. Statistics for period: Members: 1,885 Loans: In-person 8,214 E-loans 13,238 Other: PC Bookings: 477 Wi-Fi: 102
Maintain partnerships with local arts and cultural groups	Music Scholarship program and maintain Council's support of Regional Music Programs	2 Music Scholarships awarded following November auditions.

Strategic Objectives/Strategies	Actions	Status
	Continued support of Arts OutWest, Platform Arts Hub and local museums	Arts OutWest membership renewed. Mr Bradley attended the 50 <sup>th</sup> anniversary dinner on behalf of Council.
		Ongoing support to Sidetrack Arts Incorporated for Platform Arts Hub space through MOU.

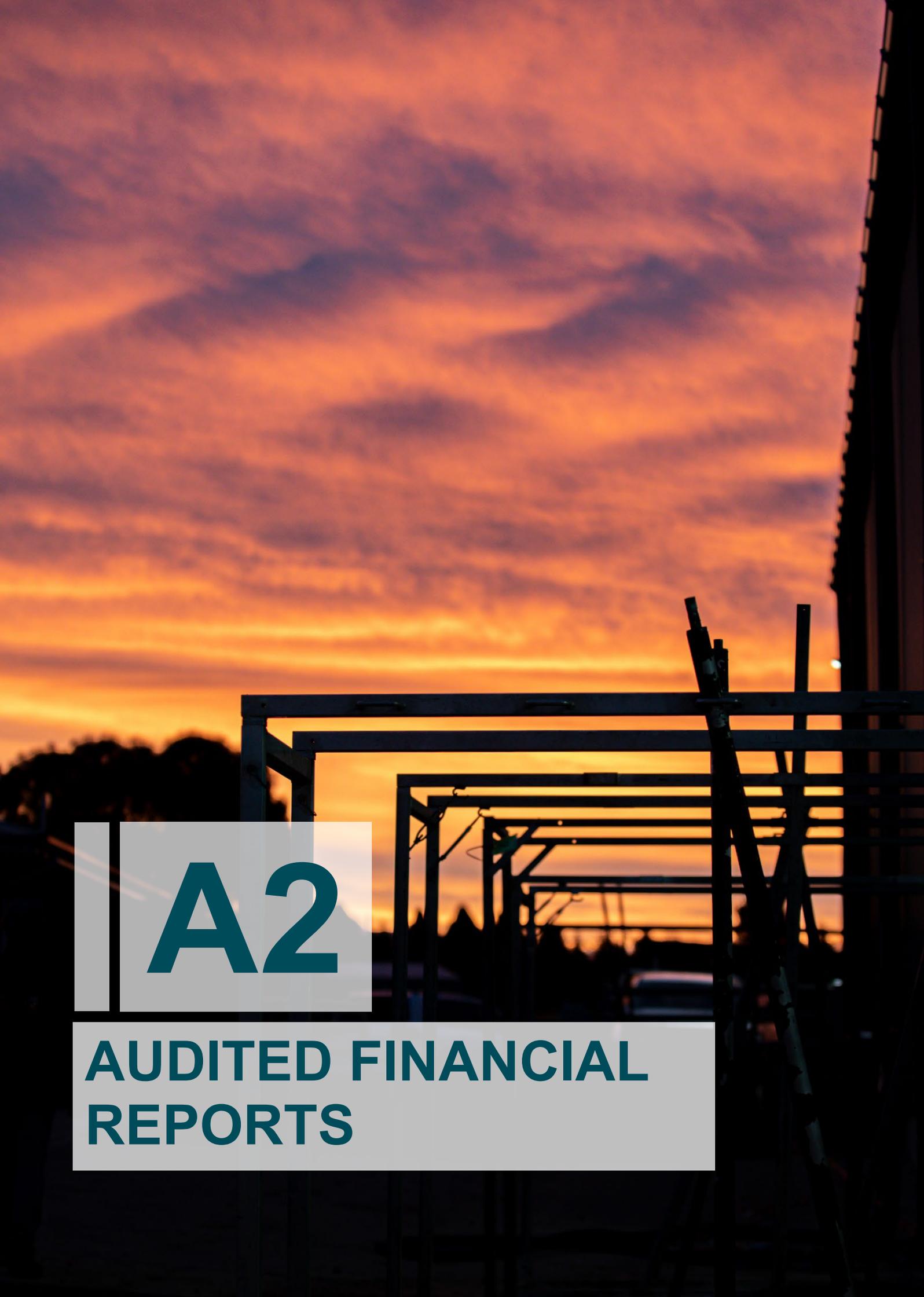
## Future Direction 5 – Protect our Natural Environment

Strategic Objectives/Strategies	Actions	Status
<b>5.1 Retain and enhance open spaces; with a focus on regeneration of native vegetation</b>		
Ongoing liaison, support and participation with Local Land Services, Landcare and as a constituent Council Upper Macquarie County Council	Attendance at and involvement in advocacy activities.	Council delegates appointed to Upper Macquarie Council and meetings attended. Informal
Maintain and strengthen partnerships with organisations responsible for natural resource management and feral pest control		Review of CWELC facility as emergency stock holding facility – draft emergency plan currently being prepared by LLS.
Review the Roadside Vegetation Management Plan to ensure high environmental value vegetation is protected, road safety outcomes maintained, and any clearing is undertaken following agreed principles and guidelines		Environmental Factors reviewed as part of major construction works.  Vegetation mapping maintained in Council's GIS system.  Ongoing work with Upper Macquarie County Council to address weeds in the road reserves.
Support Council's native tree planting program and community engagement	Implement Native Tree Planting Program.	Public space tree planting limited to minor replacements, Provided material support to local schools' tree planting events.

Strategic Objectives/Strategies	Actions	Status
	Develop a Parkland Tree Planting design, replacement and expansion program.	Street Tree policy adopted at February Council meeting.
		Native planting planned as part of Belubula River Walk project.
	Prepare concept plan for Presidents Walk.	No budget allocation within current DP/OP to progress.
	Detailed design for Beaufort Street Park.	No budget allocation within current DP/OP to progress.
<b>5.2 The Belubula River, waterways and tributaries that flow into our regional water catchments and water supply sources are clean, healthy and biodiverse</b>		
Prepare a shire wide onsite sewerage wastewater strategy	Finalise and implement Blayney Shire Onsite Sewerage Management Policy.	Policy drafted but requires review prior to progressing to consider the full legal obligations and potential impact on residents.
Clean up waterways throughout the Shire including removal of willow trees, other noxious species, creating wildlife habitat		Works limited to physical removal of weeds along banks of waterways
Stormwater Management Plans are prepared for Blayney, Millthorpe	Stormwater Management Plan for Blayney.	In progress subject to the Blayney Township Local Flood Study review.

Strategic Objectives/Strategies	Actions	Status
and Carcoar and projects scoped for funding	Progress Millthorpe Stormwater Management Plan study.	<p>Holistic study not considered necessary.</p> <p>Stormwater management has been considered in 50 lot subdivision DA and in Richards Lane culvert design.</p>
Ensure provision of Sewerage Treatment and Recycled Water Treatment Plant is adequate for the growth of the Shire and promotes Residential Development	Sewerage Strategic Business Plan	<p>Public Works NSW engaged for proposal on SBP delivery.</p> <p>Data gathering and sample testing has occurred, and project work is currently underway.</p>
<b>5.3 We are on the path to achieving net zero emissions and adapting to climate change risks and opportunities</b>		
Facilitate new energy sources, sustainable development and farming practices within the Shire	Finalise Business Case and Capital Expenditure Review for Blayney Solar Farm	Project is not considered core Council business and is currently under review subject to volatile energy market and other high-risk factors.
Implement the Blayney Shire Renewable Energy Action Plan	Lodge Development Application for Blayney Solar Farm	DA not yet lodged for reasons detailed above.
Continue to investigate and challenge emerging renewable energy sources	Investigate behind the meter battery/solar solutions	Energy consultant has provided a report reviewing opportunities for additional PV panels and battery opportunities.

Strategic Objectives/Strategies	Actions	Status
	Develop Fleet strategy for electric/hybrid vehicle solutions	Being undertaken and led through CNSWJO identifying Opportunities and barriers for EV charging and development of a fleet strategy.
<b>5.4 Recycling and innovative diversion of waste will reduce the volume deposited in Council's Landfill</b>		
Ensure Waste Management Services are delivered in a financially sustainable manner	Review Village Recycling Station Service	Review by waste consultant presented to Councillor workshop. Will not be proceeding at this time.
Develop and promote programs with NetWaste that increase recycling and reuse	Support Garage Sale Trail.	Held in November 2023.
	Review Bulky Waste Collection Service.	Review by waste consultant received and presented to Councillor workshop but will not be proceeding at this time.
	Investigate establishment of 'return and earn' opportunities within the Shire	Return & Earn vending machine located at Bernardi's Supermarket.
Review services and introduction of a Green Bin in Waste Collection Services	Investigate voucher system for Blayney Waste Management Facility.	Review by waste consultant received and presented to Councillor workshop but will not be proceeding at this time.

The image features a dramatic sunset sky with vibrant orange and red clouds. In the foreground, the dark silhouette of a building's steel framework is visible against the bright horizon. A white rectangular box is overlaid on the lower-left side, containing the text 'A2' in a large, bold, teal font. Below this box, another white rectangular box contains the text 'AUDITED FINANCIAL REPORTS' in a smaller, bold, teal font.

**A2**

**AUDITED FINANCIAL  
REPORTS**

# Blayney Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024

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# Blayney Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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# Blayney Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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### Overview

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

91 Adelaide Street  
Blayney NSW 2799

Council's guiding principles are detailed in Chapter 3 of the Local Government Act and includes:

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

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

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

# Blayney Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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

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

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

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

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

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

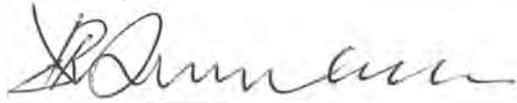
Signed in accordance with a resolution of Council made on 27 August 2024.



Cr. S.J. Ferguson

**Mayor**

27 August 2024



Cr. D. Somerville

**Deputy Mayor**

27 August 2024



M. Dicker

**General Manager**

27 August 2024



T. Irlam

**Responsible Accounting Officer**

27 August 2024

## Blayney 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>				
13,284	Rates and annual charges	B2-1	<b>12,990</b>	12,222
1,564	User charges and fees	B2-2	<b>1,939</b>	2,049
324	Other revenues	B2-3	<b>400</b>	316
6,002	Grants and contributions provided for operating purposes	B2-4	<b>5,930</b>	6,457
6,329	Grants and contributions provided for capital purposes	B2-4	<b>13,187</b>	10,443
647	Interest and investment income	B2-5	<b>1,468</b>	730
160	Other income	B2-6	<b>548</b>	544
<u>28,310</u>	<b>Total income from continuing operations</b>		<u><b>36,462</b></u>	<u>32,761</u>
<b>Expenses from continuing operations</b>				
7,849	Employee benefits and on-costs	B3-1	<b>6,937</b>	6,970
6,390	Materials and services	B3-2	<b>5,538</b>	5,329
195	Borrowing costs	B3-3	<b>159</b>	273
7,418	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>8,539</b>	7,514
1,166	Other expenses	B3-5	<b>1,065</b>	847
39	Net loss from the disposal of assets	B4-1	<b>350</b>	229
<u>23,057</u>	<b>Total expenses from continuing operations</b>		<u><b>22,588</b></u>	<u>21,162</u>
<u>5,253</u>	<b>Operating result from continuing operations</b>		<u><b>13,874</b></u>	<u>11,599</u>
<u>5,253</u>	<b>Net operating result for the year attributable to Council</b>		<u><b>13,874</b></u>	<u>11,599</u>
<u>(1,076)</u>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<u><b>687</b></u>	<u>1,156</u>

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

## Blayney 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>13,874</b>	11,599
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<b>17,891</b>	34,023
Other comprehensive income – joint ventures and associates		<b>2,477</b>	4,545
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>20,368</b>	38,568
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Other movements		<b>10</b>	55
<b>Total items which will be reclassified subsequently to the operating result when specific conditions are met</b>		<b>10</b>	55
<b>Total other comprehensive income for the year</b>		<b>20,378</b>	38,623
<b>Total comprehensive income for the year attributable to Council</b>		<b>34,252</b>	50,222

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

# Blayney 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	8,042	5,771
Investments	C1-2	25,000	23,500
Receivables	C1-4	1,675	1,026
Inventories	C1-5	1,409	1,350
Contract assets and contract cost assets	C1-6	1,673	3,755
Other		64	73
<b>Total current assets</b>		<b>37,863</b>	<b>35,475</b>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment (IPPE)	C1-7	404,006	379,271
Intangible assets	C1-8	35	62
Right of use assets	C2-1	32	42
Investments accounted for using the equity method	D2-3	37,923	35,050
<b>Total non-current assets</b>		<b>441,996</b>	<b>414,425</b>
<b>Total assets</b>		<b>479,859</b>	<b>449,900</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	2,289	2,051
Contract liabilities	C3-2	5,224	5,212
Lease liabilities	C2-1	8	10
Borrowings	C3-3	466	597
Employee benefit provisions	C3-4	2,079	2,165
Provisions	C3-5	371	70
<b>Total current liabilities</b>		<b>10,437</b>	<b>10,105</b>
<b>Non-current liabilities</b>			
Payables	C3-1	1	1
Contract liabilities	C3-2	–	3,924
Lease liabilities	C2-1	25	33
Borrowings	C3-3	4,910	5,376
Employee benefit provisions	C3-4	70	53
Provisions	C3-5	1,091	1,335
<b>Total non-current liabilities</b>		<b>6,097</b>	<b>10,722</b>
<b>Total liabilities</b>		<b>16,534</b>	<b>20,827</b>
<b>Net assets</b>		<b>463,325</b>	<b>429,073</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	201,017	184,666
IPPE revaluation reserve	C4-1	262,243	244,352
Other reserves	C4-1	65	55
<b>Council equity interest</b>		<b>463,325</b>	<b>429,073</b>
<b>Total equity</b>		<b>463,325</b>	<b>429,073</b>

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

## Blayney Shire Council

### Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024				2023			
		Accumulated surplus	IPPE revaluation reserve	Other reserves	Total equity	Accumulated surplus	IPPE revaluation reserve	Other reserves	Total equity
Opening balance at 1 July		184,666	244,352	55	429,073	168,522	210,329	–	378,851
<b>Opening balance</b>		<b>184,666</b>	<b>244,352</b>	<b>55</b>	<b>429,073</b>	<b>168,522</b>	<b>210,329</b>	<b>–</b>	<b>378,851</b>
Net operating result for the year		13,874	–	–	13,874	11,599	–	–	11,599
<b>Net operating result for the period</b>		<b>13,874</b>	<b>–</b>	<b>–</b>	<b>13,874</b>	<b>11,599</b>	<b>–</b>	<b>–</b>	<b>11,599</b>
<b>Other comprehensive income</b>									
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	17,891	–	17,891	–	34,023	–	34,023
Joint ventures and associates		2,477	–	–	2,477	4,545	–	–	4,545
Other reserves movements		–	–	10	10	–	–	55	55
<b>Other comprehensive income</b>		<b>2,477</b>	<b>17,891</b>	<b>10</b>	<b>20,378</b>	<b>4,545</b>	<b>34,023</b>	<b>55</b>	<b>38,623</b>
<b>Total comprehensive income</b>		<b>16,351</b>	<b>17,891</b>	<b>10</b>	<b>34,252</b>	<b>16,144</b>	<b>34,023</b>	<b>55</b>	<b>50,222</b>
<b>Closing balance at 30 June</b>		<b>201,017</b>	<b>262,243</b>	<b>65</b>	<b>463,325</b>	<b>184,666</b>	<b>244,352</b>	<b>55</b>	<b>429,073</b>

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

## Blayney 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>				
13,289	Rates and annual charges		12,956	12,273
1,687	User charges and fees		1,941	2,801
652	Interest received		1,245	385
14,027	Grants and contributions		15,343	21,070
–	Bonds, deposits and retentions received		–	93
377	Other		1,941	2,084
<i>Payments:</i>				
(7,842)	Payments to employees		(7,035)	(7,190)
(6,515)	Payments for materials and services		(7,037)	(6,787)
(197)	Borrowing costs		(197)	(224)
–	Bonds, deposits and retentions refunded		(93)	–
(1,158)	Other		(985)	(719)
14,320	<b>Net cash flows from operating activities</b>	G1-1	<b>18,079</b>	<b>23,786</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
–	Sale of real estate assets		–	45
395	Proceeds from sale of IPPE		334	467
20	Deferred debtors receipts		20	20
<i>Payments:</i>				
(1,656)	Acquisition of term deposits		(1,500)	(5,500)
(11,502)	Payments for IPPE		(14,065)	(14,713)
–	Purchase of intangible assets		–	(41)
(12,743)	<b>Net cash flows from investing activities</b>		<b>(15,211)</b>	<b>(19,722)</b>
<b>Cash flows from financing activities</b>				
<i>Payments:</i>				
(596)	Repayment of borrowings		(597)	(628)
–	Principal component of lease payments		(10)	(18)
–	Other		10	55
(596)	<b>Net cash flows from financing activities</b>		<b>(597)</b>	<b>(591)</b>
981	<b>Net change in cash and cash equivalents</b>		<b>2,271</b>	<b>3,473</b>
3,130	Cash and cash equivalents at beginning of year		5,771	2,298
4,111	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>8,042</b>	<b>5,771</b>
16,136	plus: Investments on hand at end of year	C1-2	25,000	23,500
20,247	<b>Total cash, cash equivalents and investments</b>		<b>33,042</b>	<b>29,271</b>

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

# Blayney Shire Council

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# Blayney 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 27 August 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 consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

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

#### **Historical cost convention**

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

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

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

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

Council makes estimates and assumptions concerning the future.

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

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

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- ii. estimated tip remediation provisions – refer Note C3-5
- iii. employee benefit provisions – refer Note C3-4.

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

- i. Impairment of receivables – refer Note C1-4.

Council has made provision for some receivables but based on the effectiveness of Council's debt recovery actions to date has deemed it highly likely that these receivables will not be recoverable.

- 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.

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

- General purpose operations (General Fund)
- Sewerage service (Sewer Fund)

## A1-1 Basis of preparation (continued)

### The Trust Fund

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

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

Trust monies and property held by Council but not subject to the control of Council have been excluded.

### Volunteer services

Council engages the use of volunteers through a Memorandum of Understanding with the Blayney Shire Arts & Craft Inc. in its Visitor Information Centre which is manned during business hours of the adjoining coffee shop. It is located next door to Council which provides much of the same information available as well as at various other locations throughout the Blayney Shire. Information about Council's services and upcoming events are available on both social media and Council's website and therefore Council would be unlikely to employ the services if they were not provided by volunteers.

Council also participates in tree planting with schools and community groups on an ad hoc basis.

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

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

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

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

#### New accounting standards adopted during the year

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

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**
- **Equivalent standard for JO's is AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

*“Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”*

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>										
1. Public Infrastructure and Services	<b>18,765</b>	14,312	<b>11,369</b>	10,350	<b>7,396</b>	3,962	<b>15,890</b>	11,844	<b>400,531</b>	374,714
2. Local Governance and Finance	<b>14,113</b>	13,652	<b>3,632</b>	3,153	<b>10,481</b>	10,499	<b>2,371</b>	2,983	<b>53,813</b>	48,435
3. The Local and Visitor Economy	<b>294</b>	818	<b>547</b>	848	<b>(253)</b>	(30)	<b>72</b>	229	<b>1,086</b>	862
4. Community, Sport, Heritage and Culture	<b>808</b>	1,870	<b>3,874</b>	3,889	<b>(3,066)</b>	(2,019)	<b>749</b>	1,784	<b>22,049</b>	23,894
5. The Natural Environment	<b>2,482</b>	2,109	<b>3,166</b>	2,922	<b>(684)</b>	(813)	<b>35</b>	60	<b>2,380</b>	1,995
<b>Total functions and activities</b>	<b>36,462</b>	<b>32,761</b>	<b>22,588</b>	<b>21,162</b>	<b>13,874</b>	<b>11,599</b>	<b>19,117</b>	<b>16,900</b>	<b>479,859</b>	<b>449,900</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:

### **1. Maintain and Improve Public Infrastructure and Services**

Public infrastructure and services are the bones that support a community. Council Functions included are Engineering Services, Plant Operations, Local, Regional and State Roads, Bridges, Footpaths, Sewerage Operations, Stormwater Drainage, Public Cemeteries and Public Conveniences.

### **2. Build the Capacity and Capability of Local Governance and Finance**

To achieve our preferred future we will all need to work together. Council functions included are Governance, Corporate Services, Public Order & Safety, Health and Food Control, Public Halls and Community Centres, Real Estate and General Purpose Revenues.

### **3. Promote Blayney Shire to grow the Local and Visitor Economy**

Ensuring that industry, agriculture and mining exist in harmony working together and collaborating for regional economic growth of the region. Council functions included are Tourism, Industrial and Economic Development and Private Works.

### **4. Enhance facilities and networks that supports Community Sport, Heritage and Culture**

Preserving our history while being productive and innovative we will enhance and develop our sporting and recreational assets so that the facilities are modern and have regional standing. Council functions included are Public Libraries, Swimming Pool and Leisure Centre, Sporting Grounds, Parks and Showgrounds, Rural Fire Services, Youth, Family and Aged and Disabled Services.

### **5. Protect our Natural Environment**

Encourage sustainable land use practices and protect the biodiversity and health of our waterways. Council functions include Environmental Services, Noxious Plant Management, Domestic and Other Waste Management, Street Cleaning, Town Planning and Building Control.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2024	2023
<b>Ordinary rates</b>		
Residential	2,243	2,134
Farmland	2,365	2,310
Mining	4,891	2,991
Business	498	400
Less: pensioner rebates (mandatory)	(84)	(82)
<b>Rates levied to ratepayers</b>	<b>9,913</b>	<b>7,753</b>
Pensioner rate subsidies received	47	45
<b>Total ordinary rates</b>	<b>9,960</b>	<b>7,798</b>
<b>Special rates</b>		
Mining special rate	–	1,728
<b>Rates levied to ratepayers</b>	<b>–</b>	<b>1,728</b>
<b>Total special rates</b>	<b>–</b>	<b>1,728</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	1,074	977
Sewerage services	1,582	1,425
Waste management services (non-domestic)	404	322
Less: pensioner rebates (mandatory)	(66)	(62)
<b>Annual charges levied</b>	<b>2,994</b>	<b>2,662</b>
Pensioner annual charges subsidies received:		
– Sewerage	14	13
– Domestic waste management	22	21
<b>Total annual charges</b>	<b>3,030</b>	<b>2,696</b>
<b>Total rates and annual charges</b>	<b>12,990</b>	<b>12,222</b>

Council has used 2023 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 that are not subsidised by the NSW Government.

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

## B2-2 User charges and fees

\$ '000	2024	2023
<b>Specific user charges</b>		
Sewerage services	250	198
<b>Total specific user charges</b>	<b>250</b>	<b>198</b>
<b>Other user charges and fees</b>		
<b>(i) Fees and charges – statutory and regulatory functions</b>		
Building regulation	360	358
Private works – section 67	175	573
Section 10.7 certificates (EP&A Act)	24	19
Section 603 certificates	15	19
Other	11	12
<b>Total fees and charges – statutory/regulatory</b>	<b>585</b>	<b>981</b>
<b>(ii) Fees and charges – other</b>		
Cemeteries	67	108
Room/facility hire	75	75
Leaseback fees – Council vehicles	94	89
Quarry revenues	337	308
Waste disposal tipping fees	501	268
Other	30	22
<b>Total fees and charges – other</b>	<b>1,104</b>	<b>870</b>
<b>Total other user charges and fees</b>	<b>1,689</b>	<b>1,851</b>
<b>Total user charges and fees</b>	<b>1,939</b>	<b>2,049</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time (1)	–	–
User charges and fees recognised at a point in time (2)	1,939	2,049
<b>Total user charges and fees</b>	<b>1,939</b>	<b>2,049</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.

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

## B2-3 Other revenues

\$ '000	2024	2023
Diesel rebate	90	65
Employment & training incentives	106	–
Insurance claims recoveries	19	20
Insurance rebates	28	22
Legal fees recovery – other	14	26
Recycling income (non-domestic)	82	103
Other	61	80
<b>Total other revenue</b>	<b>400</b>	<b>316</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	400	316
<b>Total other revenue</b>	<b>400</b>	<b>316</b>

### Material accounting policy information for other revenue

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

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

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

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	2	202	872	-	-
<b>Payment in advance - future year allocation</b>					
Financial assistance	2	3,145	3,461	-	-
<b>Amount recognised as income during current year</b>		<b>3,347</b>	<b>4,333</b>	<b>-</b>	<b>-</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Sewerage services	1	18	-	-	-
Bushfire and emergency services	2	107	170	440	356
Environmental programs	1	41	-	-	-
Local Roads & Community Infrastructure	2	1,050	235	-	-
Library	2	82	80	-	-
Recreation and culture	1	22	-	383	346
Transport (other roads and bridges funding)	1	205	452	9,436	7,733
Transport (roads to recovery)	2	537	537	-	-
Transport for NSW contributions (regional roads, block grant)	2	353	346	-	-
Tourism	1	72	192	-	-
Stronger Country Communities	1	-	-	221	687
Other specific grants	2	96	112	-	55
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>2,583</b>	<b>2,124</b>	<b>10,480</b>	<b>9,177</b>
<b>Non-cash contributions</b>					
Bushfire services	2	-	-	-	344
Drainage	2	-	-	684	-
Recreation and culture	2	-	-	-	29
Roads, bridges and footpaths	2	-	-	915	-
Sewerage (excl. section 64 contributions)	2	-	-	366	-
<b>Total other contributions – non-cash</b>		<b>-</b>	<b>-</b>	<b>1,965</b>	<b>373</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>2,583</b>	<b>2,124</b>	<b>12,445</b>	<b>9,550</b>
<b>Total grants and non-developer contributions</b>		<b>5,930</b>	<b>6,457</b>	<b>12,445</b>	<b>9,550</b>
<b>Comprising:</b>					
– Commonwealth funding		4,934	5,106	-	520
– State funding		822	1,178	10,386	8,935
– Other funding		174	173	2,059	95
		<b>5,930</b>	<b>6,457</b>	<b>12,445</b>	<b>9,550</b>

## B2-4 Grants and contributions (continued)

## Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
G3						
s7.11 – contributions towards amenities/services		2	–	–	408	521
s64 – sewerage service contributions		2	–	–	233	266
Sewerage Services - Future Infrastructure Subsidy		2	–	–	101	106
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>742</b>	<b>893</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>742</b>	<b>893</b>
<b>Total contributions</b>			<b>–</b>	<b>–</b>	<b>742</b>	<b>893</b>
<b>Total grants and contributions</b>			<b>5,930</b>	<b>6,457</b>	<b>13,187</b>	<b>10,443</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Recognised over time (1)			1,268	1,112	8,283	9,111
Recognised at a point in time (2)			4,662	5,345	4,904	1,332
<b>Total grants and contributions</b>			<b>5,930</b>	<b>6,457</b>	<b>13,187</b>	<b>10,443</b>

## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	1,053	729	8,083	2,469
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	48	–	1,455	–
<b>Add:</b> Funds received and not recognised as revenue in the current year	61	593	721	7,645
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(653)	(269)	(4,041)	(2,031)
<b>Unspent grants at 30 June</b>	<b>509</b>	<b>1,053</b>	<b>6,218</b>	<b>8,083</b>

Unexpended grants as at 30 June 2024 include funding received to construct roads and community infrastructure under the State Government's Resources for Regions Rounds 9, Stronger Country Communities Round 5, Fixing Country Bridges, Regional & Local Roads Repair Program and Local Government Flood Recovery Program.

### Contributions

Unspent funds at 1 July	–	–	3,160	2,228
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	931	1,005
<b>Add:</b> contributions received and not recognised as revenue in the current year	–	–	–	–
<b>Add:</b> contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	–	–	–	–
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(350)	(73)
<b>Unspent contributions at 30 June</b>	<b>–</b>	<b>–</b>	<b>3,741</b>	<b>3,160</b>

Unexpended contributions as at 30 June 2024 include contributions levied under s7.11 Developer Contributions, s64 Contributions, and Sewerage Services Future Infrastructure Subsidy.

## B2-4 Grants and contributions (continued)

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### Material accounting policy information

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

Grants 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.

As at 30 June 2024 Council did not have any grant funding within the scope of AASB 15.

#### Capital grants

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

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

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

#### Developer contributions

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

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

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

#### Other grants and contributions

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

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

**B2-5 Interest and investment income**

<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)	28	9
– Cash and investments	1,440	721
<b>Total interest and investment income (losses)</b>	<b>1,468</b>	<b>730</b>

**B2-6 Other income**

<b>\$ '000</b>	Notes	<b>2024</b>	<b>2023</b>
<b>Rental income</b>			
Rental income		152	147
<b>Total rental income</b>	C2-2	<b>152</b>	<b>147</b>
<b>Net share of interests in joint ventures and associates using the equity method</b>			
Associates		396	397
<b>Total net share of interests in joint ventures and associates using the equity method</b>	D2	<b>396</b>	<b>397</b>
<b>Total other income</b>		<b>548</b>	<b>544</b>

## B3 Costs of providing services

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

\$ '000	2024	2023
Salaries and wages	5,641	5,552
Employee leave entitlements (ELE)	1,034	969
Superannuation	747	694
Workers' compensation insurance	120	174
Fringe benefit tax (FBT)	97	93
Training costs (other than salaries and wages)	97	80
Protective clothing	27	30
Other	45	47
<b>Total employee costs</b>	<b>7,808</b>	<b>7,639</b>
Less: capitalised costs	(871)	(669)
<b>Total employee costs expensed</b>	<b>6,937</b>	<b>6,970</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 Active Super, 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		2,717	2,640
Contractor costs		453	190
Audit Fees	F2-1	102	89
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	175	163
Advertising		44	58
Bank charges		27	26
Cleaning		7	4
Electricity and heating		373	395
Insurance		584	508
Postage		20	14
Printing and stationery		30	33
Street lighting		81	82
Subscriptions and publications		464	482
Telephone and communications		67	64
Valuation fees		38	34
Water charges		154	124
Other expenses		170	281
<b>Legal expenses:</b>			
– Legal expenses: planning and development		1	93
– Legal expenses: debt recovery		12	23
– Legal expenses: other		14	26
Expenses from short-term leases		5	–
<b>Total materials and services</b>		<b>5,538</b>	<b>5,329</b>
<b>Total materials and services</b>		<b>5,538</b>	<b>5,329</b>

## B3-3 Borrowing costs

\$ '000	Notes	2024	2023
<b>(i) Interest bearing liability costs</b>			
Interest on leases		2	2
Interest on loans		192	220
<b>Total interest bearing liability costs</b>		<b>194</b>	<b>222</b>
<b>Total interest bearing liability costs expensed</b>		<b>194</b>	<b>222</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	(35)	51
<b>Total other borrowing costs</b>		<b>(35)</b>	<b>51</b>
<b>Total borrowing costs expensed</b>		<b>159</b>	<b>273</b>

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

\$ '000	Notes	2024	2023
<b>Depreciation and amortisation</b>			
Plant and equipment		1,342	1,272
Office equipment		107	116
Furniture and fittings		19	20
Land improvements (depreciable)		164	151
<b>Infrastructure:</b>			
	C1-7		
– Buildings – non-specialised		96	47
– Buildings – specialised		849	592
– Roads		3,899	3,531
– Bridges		398	354
– Footpaths		161	144
– Stormwater drainage		204	200
– Sewerage network		708	669
– Swimming pools		63	95
– Other open space/recreational assets		187	168
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5,C1-7	18	14
– Quarry assets	C3-5,C1-7	283	86
– Other remediation assets	C3-5,C1-7	4	3
Intangible assets	C1-8	27	33
Right of use assets	C2-1	10	19
<b>Total gross depreciation and amortisation costs</b>		<b>8,539</b>	<b>7,514</b>
<b>Total depreciation and amortisation costs</b>		<b>8,539</b>	<b>7,514</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>8,539</b>	<b>7,514</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.

## B3-5 Other expenses

\$ '000	2024	2023
<b>Other</b>		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW & SES)	64	45
– NSW RFS Levy	420	311
Donations, contributions and assistance to other organisations (Section 356)	230	208
– Contributions to Central West Libraries	191	185
– Contribution to Central Tablelands Weeds Authority	160	98
<b>Total other</b>	<b>1,065</b>	<b>847</b>
<b>Total other expenses</b>	<b>1,065</b>	<b>847</b>

## B4 Gains or losses

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

\$ '000	Notes	2024	2023
<b>Infrastructure, property, plant and equipment</b>	C1-7		
Proceeds from disposal		334	467
Less: carrying amount of assets sold/written off		<b>(684)</b>	(696)
<b>Gain (or loss) on disposal</b>		<b>(350)</b>	<b>(229)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>	C1-5		
Proceeds from disposal		-	45
Less: carrying amount of assets sold/written off		-	(45)
<b>Gain (or loss) on disposal</b>		<b>-</b>	<b>-</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(350)</b>	<b>(229)</b>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	1,564	1,939	375	24% <b>F</b>
Additional private works undertaken and increased revenue at Council's waste facility.				
<b>Other revenues</b>	324	400	76	23% <b>F</b>
Additional revenues associated with staff employment and training incentives.				
<b>Capital grants and contributions</b>	6,329	13,187	6,858	108% <b>F</b>
Capital grants and contributions were significantly higher than forecast due to:				
<ul style="list-style-type: none"> <li>• Recognition of the Regional &amp; Local Roads Repair Funding received in 2023/24 which wasn't announced until September 2023.</li> <li>• Developer contributions received and associated contributed assets resulting from finalisation of 2 sub-divisions.</li> <li>• Works funded under Resources for Regions Round 9 brought forward from 2024/25.</li> </ul>				
<b>Interest and investment revenue</b>	647	1,468	821	127% <b>F</b>
Interest and investment returns were significantly higher than forecast with maturity of the remaining investments locked in at significantly lower rates subsequently reinvested throughout 2023/24 at much higher rates. The average rate of interest earned increased from 2.90% in 2022/23 to 4.92% by the end of 2023/24. Council continues to hold unusually high levels of cash with continued prepayment of grants & contributions to fund future works.				
<b>Other income</b>	160	548	388	243% <b>F</b>
Share on interest in Council's Joint Ventures - Central Tablelands Water and Central Tablelands Weeds Authority was significantly higher than forecast.				

## B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	7,849	6,937	912	12% <b>F</b>
Employee benefits were less than forecast due to a higher allocation of wages capitalised, reduction in training costs due to an increase of subsidised training programs and a number of temporary vacant positions.				
<b>Materials and services</b>	6,390	5,538	852	13% <b>F</b>
Consultancy fees were reduced due to delays in commencement of a number of grant funded master plans which will carry over to the 2024/25 financial year. Council also reduced overall fleet maintenance costs compared to budget whilst increasing plant utilisation.				
<b>Borrowing costs</b>	195	159	36	18% <b>F</b>
Remeasurement adjustment due to a change in the discount rate used in the measurement of long term provision for remediation and restoration liabilities.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	7,418	8,539	(1,121)	(15)% <b>U</b>
Depreciation expense increased following finalisation of the buildings revaluation in 2022/23 and application of material indexation to the fair value of the remaining infrastructure asset classes which was not forecast in the original budget. Council also recognised depreciation expense on the RFS red fleet following rescission of the Recognition of Rural Fire Assets policy in August 2023.				
<b>Net losses from disposal of assets</b>	39	350	(311)	(797)% <b>U</b>
Budgeted write off on disposal of infrastructure related assets, mainly bridges, roads and other assets was higher than forecast as a result of projects brought forward following receipt of successful grant funding.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	14,320	18,079	3,759	26% <b>F</b>
Significant increase in grants and contributions recognised.				
<b>Cash flows from investing activities</b>	(12,743)	(15,211)	(2,468)	19% <b>U</b>
Council continues to hold significant amounts of capital grants and contributions received in advance which has contributed to higher than forecast cash holdings which has been invested in short term deposits to maximise investment returns.				

## 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	8,042	5,771
<b>Total cash and cash equivalents</b>	<b>8,042</b>	<b>5,771</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	8,042	5,771
<b>Balance as per the Statement of Cash Flows</b>	<b>8,042</b>	<b>5,771</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	25,000	-	23,500	-
<b>Total</b>	<b>25,000</b>	<b>-</b>	<b>23,500</b>	<b>-</b>
<b>Total financial investments</b>	<b>25,000</b>	<b>-</b>	<b>23,500</b>	<b>-</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>33,042</b>	<b>-</b>	<b>29,271</b>	<b>-</b>

#### Material accounting policy information

##### 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.

##### Amortised cost

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

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

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

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>33,042</b>	29,271
Less: Externally restricted cash, cash equivalents and investments	<u>(18,340)</u>	<u>(20,329)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>14,702</b>	<b>8,942</b>
<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	5,163	9,136
Specific purpose unexpended grants – sewer fund	61	–
<b>External restrictions – included in liabilities</b>	<b>5,224</b>	<b>9,136</b>
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – General Fund	1,683	1,532
Developer contributions – sewer fund	2,058	1,628
Specific purpose unexpended grants (recognised as revenue) – general fund	1,503	–
Sewer fund	6,625	6,439
Voluntary planning agreements	589	524
Special variation rates - mining	–	403
Domestic waste management	658	667
<b>External restrictions – other</b>	<b>13,116</b>	<b>11,193</b>
<b>Total external restrictions</b>	<b>18,340</b>	<b>20,329</b>

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

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

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>(b) Internal allocations</b>		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>14,702</b>	<b>8,942</b>
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,769	1,731
Employees leave entitlement	1,063	1,068
Emergency Works / Natural Disaster	70	–
Centrepoint	35	61
Election reserve	89	71
Environmental projects – Belubula River	27	27
Financial Assistance Grant	3,145	1,869
I.T reserve	394	359
Property account	1,565	1,525
Property account - borrowings	733	880
Quarry remediation	806	219
Village enhancement program	232	153
Security bonds, deposits & retentions	465	558
Carryover works	215	230
<b>Total internal allocations</b>	<b>10,608</b>	<b>8,751</b>

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

## C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	199	–	131	–
Interest and extra charges	23	–	23	–
User charges and fees	172	–	111	–
Private works	42	–	40	–
Contributions to works	378	–	–	–
Accrued revenues				
– Interest on investments	634	–	411	–
Deferred debtors	–	–	20	–
Government grants and subsidies	1	–	4	–
Net GST receivable	226	–	286	–
<b>Total</b>	<b>1,675</b>	<b>–</b>	<b>1,026</b>	<b>–</b>
<b>Total net receivables</b>	<b>1,675</b>	<b>–</b>	<b>1,026</b>	<b>–</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 determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

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

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

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

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

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

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

Rates and annual charges outstanding are secured against the property.

## C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	434	-	434	-
Stores and materials	181	-	149	-
Trading stock	794	-	767	-
<b>Total inventories at cost</b>	<b>1,409</b>	<b>-</b>	<b>1,350</b>	<b>-</b>
<b>Total inventories</b>	<b>1,409</b>	<b>-</b>	<b>1,350</b>	<b>-</b>

### Material accounting policy information

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

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

#### Land held for resale

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

## C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	1,673	-	3,755	-
<b>Total contract assets and contract cost assets</b>	<b>1,673</b>	<b>-</b>	<b>3,755</b>	<b>-</b>

### Contract assets

Other	1,673	-	3,755	-
<b>Total contract assets</b>	<b>1,673</b>	<b>-</b>	<b>3,755</b>	<b>-</b>

### Contract assets

Contract assets represent work completed by Council in advance of grant funding being provided.

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	At 1 July 2023			Asset movements during the reporting period						At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>												
Capital work in progress	10,177	–	10,177	–	–	–	–	18	–	10,195	–	10,195
Plant and equipment	21,392	(15,360)	6,032	–	1,840	(287)	(1,342)	–	–	23,045	(16,802)	6,243
Office equipment	1,049	(816)	233	–	17	–	(107)	–	–	1,066	(923)	143
Furniture and fittings	531	(388)	143	–	8	–	(19)	–	–	539	(407)	132
<b>Land:</b>												
– Operational land	1,797	–	1,797	–	–	–	–	–	–	1,797	–	1,797
– Community land	10,931	–	10,931	–	–	–	–	–	–	10,931	–	10,931
– Land under roads (post 30/6/08)	47	–	47	–	–	–	–	–	–	47	–	47
Land improvements – non-depreciable	3,693	–	3,693	–	–	–	–	–	188	3,881	–	3,881
Land improvements – depreciable	6,697	(1,742)	4,955	–	–	(29)	(164)	–	244	7,000	(1,994)	5,006
<b>Infrastructure:</b>												
– Buildings – non-specialised	4,773	(2,269)	2,504	18	–	–	(96)	–	135	5,053	(2,492)	2,561
– Buildings – specialised	39,734	(12,389)	27,345	67	24	–	(849)	2,005	1,690	44,369	(14,087)	30,282
– Roads	257,458	(48,179)	209,279	3,049	921	(255)	(3,899)	3,049	10,466	277,156	(54,546)	222,610
– Bridges	37,624	(10,709)	26,915	1,049	–	(78)	(398)	949	1,341	41,225	(11,447)	29,778
– Footpaths	11,496	(3,483)	8,013	38	254	(8)	(161)	411	400	12,758	(3,811)	8,947
– Major earthworks (non-depreciable)	15,163	–	15,163	–	–	–	–	–	773	15,936	–	15,936
– Stormwater drainage	21,763	(5,038)	16,725	18	683	(3)	(204)	–	838	23,564	(5,507)	18,057
– Sewerage network	35,479	(9,196)	26,283	–	400	(12)	(708)	758	1,297	38,420	(10,402)	28,018
– Swimming pools	3,361	(188)	3,173	–	–	–	(63)	–	199	3,576	(267)	3,309
– Other open space/recreational assets	7,330	(2,134)	5,196	9	13	(12)	(187)	260	320	8,062	(2,463)	5,599
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>												
– Quarry assets	762	(225)	537	–	172	–	(283)	–	–	934	(508)	426
– Tip assets	281	(224)	57	–	–	–	(18)	–	–	281	(242)	39
– Other remediation assets	80	(7)	73	–	–	–	(4)	–	–	80	(11)	69
<b>Total infrastructure, property, plant and equipment</b>	<b>491,618</b>	<b>(112,347)</b>	<b>379,271</b>	<b>4,248</b>	<b>4,332</b>	<b>(684)</b>	<b>(8,502)</b>	<b>7,450</b>	<b>17,891</b>	<b>529,915</b>	<b>(125,909)</b>	<b>404,006</b>

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

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	11,208	–	11,208	–	–	–	–	(1,031)	–	–	–	10,177	–	10,177
Plant and equipment	20,830	(14,491)	6,339	–	1,316	(351)	(1,272)	–	–	–	–	21,392	(15,360)	6,032
Office equipment	1,002	(700)	302	–	47	–	(116)	–	–	–	–	1,049	(816)	233
Furniture and fittings	531	(368)	163	–	–	–	(20)	–	–	–	–	531	(388)	143
<b>Land:</b>														
– Operational land	1,226	–	1,226	–	–	–	–	–	–	–	571	1,797	–	1,797
– Community land	8,230	–	8,230	–	–	–	–	–	–	–	2,701	10,931	–	10,931
– Land under roads (post 30/6/08)	31	–	31	–	16	–	–	–	–	–	–	47	–	47
Land improvements – non-depreciable	3,403	–	3,403	–	–	–	–	–	–	–	290	3,693	–	3,693
Land improvements – depreciable	5,938	(1,454)	4,484	35	–	–	(151)	218	–	–	369	6,697	(1,742)	4,955
<b>Infrastructure:</b>														
– Buildings – non-specialised	2,546	(937)	1,609	–	44	–	(47)	–	(8)	–	906	4,773	(2,269)	2,504
– Buildings – specialised	32,443	(13,404)	19,039	185	171	(161)	(592)	1,401	12	–	7,290	39,734	(12,389)	27,345
– Roads	229,135	(40,882)	188,253	3,637	543	(27)	(3,531)	4,685	–	–	15,719	257,458	(48,179)	209,279
– Bridges	33,028	(9,994)	23,034	1,674	9	(125)	(354)	864	–	(107)	1,920	37,624	(10,709)	26,915
– Footpaths	10,487	(3,066)	7,421	11	97	–	(144)	8	–	–	620	11,496	(3,483)	8,013
– Major earthworks (non-depreciable)	13,974	–	13,974	–	–	–	–	–	–	–	1,189	15,163	–	15,163
– Stormwater drainage	19,689	(4,478)	15,211	80	–	(2)	(200)	479	–	–	1,157	21,763	(5,038)	16,725
– Sewerage network	32,847	(7,930)	24,917	23	13	(15)	(669)	146	–	–	1,868	35,479	(9,196)	26,283
– Swimming pools	4,466	(355)	4,111	12	–	–	(95)	–	–	(855)	–	3,361	(188)	3,173
– Other open space/recreational assets	6,403	(1,808)	4,595	141	242	(15)	(168)	20	(4)	–	385	7,330	(2,134)	5,196
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Tip assets	281	(210)	71	–	–	–	(14)	–	–	–	–	281	(224)	57
– Quarry assets	763	(140)	623	–	–	–	(86)	–	–	–	–	762	(225)	537
– Other remediation assets	80	(4)	76	–	–	–	(3)	–	–	–	–	80	(7)	73
<b>Total infrastructure, property, plant and equipment</b>	<b>438,541</b>	<b>(100,221)</b>	<b>338,320</b>	<b>5,798</b>	<b>2,498</b>	<b>(696)</b>	<b>(7,462)</b>	<b>6,790</b>	<b>–</b>	<b>(962)</b>	<b>34,985</b>	<b>491,618</b>	<b>(112,347)</b>	<b>379,271</b>

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

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

### Material accounting policy information

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every 5 years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Sewerage network assets are indexed at each reporting period in accordance with the NSW Rates Reference Manual issued by Crown Lands and Water.

Other asset classes are indexed in accordance with the appropriate Australian Bureau of Statistics indices.

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

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

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	30
Office furniture	10 to 20	Benches, seats etc.	25 to 50
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	35 to 150
Other plant and equipment	5 to 15	Buildings: other	30 to 200
<b>Sewer assets</b>		<b>Stormwater assets</b>	
Bores	20 to 40	Pits	100
Reticulation pipes: PVC	70	Pipes	70 to 100
Reticulation pipes: other	45 to 170	Culverts	100
Pumps and telemetry	10 to 60	Flood control structures	80 to 100
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	15 to 25	Other infrastructure	14 to 100
Sealed roads: structure	45 to 200	Swimming pools	30 to 80
Unsealed roads	15 to 200	Other open space/recreational assets	15 to 100
Bridge: concrete/steel	100	Land improvements depreciable	10 to 100
Bridge: other	50	Land improvements non depreciable	infinite
Bulk earthworks	infinite		
Kerb, gutter and footpaths	25 to 200		

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in 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.

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

### Crown reserves

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

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

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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.

## C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2024	2023
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	661	620
Accumulated amortisation	(599)	(566)
<b>Net book value – opening balance</b>	<b>62</b>	<b>54</b>
<b>Movements for the year</b>		
Purchases	–	41
Amortisation charges	(27)	(33)
<b>Closing values at 30 June</b>		
Gross book value	661	661
Accumulated amortisation	(626)	(599)
<b>Total software – net book value</b>	<b>35</b>	<b>62</b>
<b>Total intangible assets – net book value</b>	<b>35</b>	<b>62</b>

### Material accounting policy information

#### IT development and software

Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases over a range of assets including fleet and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

##### Buildings

Council does not lease any land and buildings.

##### Vehicles

Council leases equipment with lease terms of 5 years; the lease payments are fixed during the lease term and there is generally no renewal option.

##### Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage. Usage charges have been expensed to the income statement.

##### Extension options

Council does not include any options in any current leases.

#### (a) Right of use assets

\$ '000	Plant & Equipment	Total
<b>2024</b>		
Opening balance at 1 July	42	42
Depreciation charge	(10)	(10)
<b>Balance at 30 June</b>	<b>32</b>	<b>32</b>
<b>2023</b>		
Opening balance at 1 July	21	21
Additions to right-of-use assets	40	40
Depreciation charge	(19)	(19)
<b>Balance at 30 June</b>	<b>42</b>	<b>42</b>

#### (b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	8	25	10	33
<b>Total lease liabilities</b>	<b>8</b>	<b>25</b>	<b>10</b>	<b>33</b>

## C2-1 Council as a lessee (continued)

### (c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2024</b>					
Cash flows	9	27	–	36	33
<b>2023</b>					
Cash flows	12	36	–	48	43

### (d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	2	2
Depreciation of right of use assets	10	19
Expenses relating to short-term leases	5	–
	<b>17</b>	<b>21</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	17	20
	<b>17</b>	<b>20</b>

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

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

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

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

#### Exceptions to lease accounting

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

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

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

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer Note C1-7) in the Statement of Financial Position.

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

- Pipeline rental
- Coffee shop - Visitor Information Centre
- Telecommunications towers
- Public Halls & Sporting Facilities (Casual)
- Blayney Meals on Wheels
- Blayney Men's Shed - Carpark
- Blayney Golf Club

\$ '000	2024	2023
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#### (ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings and land for the purpose of tourism and economic affairs, the table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	152	147
<b>Total income relating to operating leases for Council assets</b>	<b>152</b>	<b>147</b>

#### (ii) Maturity analysis of contractual lease income

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

< 1 year	156	142
1–2 years	130	143
2–3 years	132	134
3–4 years	118	131
4–5 years	121	117
> 5 years	1,436	1,641
<b>Total undiscounted lease payments to be received</b>	<b>2,093</b>	<b>2,308</b>

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	1,374	–	1,053	–
Accrued expenses:				
– Borrowings	21	–	24	–
– Other expenditure accruals	38	1	59	1
Security bonds, deposits and retentions	504	–	597	–
Prepaid rates	352	–	318	–
<b>Total payables</b>	<b>2,289</b>	<b>1</b>	<b>2,051</b>	<b>1</b>

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

\$ '000	2024	2023
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	377	453
<b>Total payables</b>	<b>377</b>	<b>453</b>

#### Material accounting policy information

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

#### Payables

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

### C3-2 Contract Liabilities

\$ '000	Notes	2024		2023	
		Current	Non-current	Current	Non-current
Unexpended capital grants (to construct Council controlled assets)	(i)	5,224	–	5,212	3,924
<b>Total contract liabilities</b>		<b>5,224</b>	<b>–</b>	<b>5,212</b>	<b>3,924</b>

#### Notes

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

## C3-2 Contract Liabilities (continued)

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

\$ '000	2024	2023
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	5,057	2,098
Other	140	–
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>5,197</b>	<b>2,098</b>

### Significant changes in contract liabilities

Council received significant grant funding in advance in 2022/23 and 2023/24 to construct Council controlled assets from Resources for Regions Round 9, Stronger Country Communities Round 5 and Bridge Replacement Program. Projects funded by these programs commenced in 2023/24 and will be finalised by the end of 2024/25 reducing the overall liability at the end of the current reporting period.

## C3-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured <sup>1</sup>	466	4,910	597	5,376
<b>Total borrowings</b>	<b>466</b>	<b>4,910</b>	<b>597</b>	<b>5,376</b>

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

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

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

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	5,973	(597)	–	–	–	–	5,376
Lease liability (Note C2-1b)	43	(10)	–	–	–	–	33
<b>Total liabilities from financing activities</b>	<b>6,016</b>	<b>(607)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,409</b>

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,601	(628)	–	–	–	–	5,973
Lease liability (Note C2-1b)	21	(19)	41	–	–	–	43
<b>Total liabilities from financing activities</b>	<b>6,622</b>	<b>(647)</b>	<b>41</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,016</b>

## C3-3 Borrowings (continued)

### (b) Financing arrangements

\$ '000	2024	2023
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities <sup>1</sup>	50	50
Credit cards/purchase cards	40	40
<b>Total financing arrangements</b>	<b>90</b>	<b>90</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	3	5
<b>Total drawn financing arrangements</b>	<b>3</b>	<b>5</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	50	50
– Credit cards/purchase cards	37	35
<b>Total undrawn financing arrangements</b>	<b>87</b>	<b>85</b>

### Additional financing arrangements information

#### Breaches and defaults

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

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

### C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	424	–	433	–
Long service leave	1,564	68	1,637	51
ELE on-costs	91	2	95	2
<b>Total employee benefit provisions</b>	<b>2,079</b>	<b>70</b>	<b>2,165</b>	<b>53</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	1,539	1,617
	<b>1,539</b>	<b>1,617</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.

## C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
<b>Other provisions</b>				
Other	–	–	70	–
<b>Sub-total – other provisions</b>	<b>–</b>	<b>–</b>	<b>70</b>	<b>–</b>
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	371	1,091	–	1,335
<b>Sub-total – asset remediation/restoration</b>	<b>371</b>	<b>1,091</b>	<b>–</b>	<b>1,335</b>
<b>Total provisions</b>	<b>371</b>	<b>1,091</b>	<b>70</b>	<b>1,335</b>

### Description of and movements in provisions

\$ '000	Other provisions		
	Asset remediation	Legal claims	Total
<b>2024</b>			
At beginning of year	1,335	70	1,405
<b>Changes to provision:</b>			
– Revised discount rate	(94)	–	(94)
– Revised costs	(10)	–	(10)
Unwinding of discount	59	–	59
Additional provisions	172	–	172
Amounts used (payments)	–	(66)	(66)
Unused amounts reversed	–	(4)	(4)
<b>Total other provisions at end of year</b>	<b>1,462</b>	<b>–</b>	<b>1,462</b>
<b>2023</b>			
At beginning of year	1,338	–	1,338
<b>Changes to provision:</b>			
– Revised discount rate	(6)	–	(6)
Unwinding of discount	58	–	58
Additional provisions	–	70	70
Unused amounts reversed	(55)	–	(55)
<b>Total other provisions at end of year</b>	<b>1,335</b>	<b>70</b>	<b>1,405</b>

### Nature and purpose of provisions

#### Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate Council's tips and quarries.

#### Legal claims

Council had an ongoing legal case which was determined on 27 June 2023 resulting in Council being liable for 50% of the applicant's costs as the second respondent to be shared with the first respondent. A settlement which determined the amount of compensation was not reached until 4 September 2023. All payments have now been finalised and there are no future provisions required to date.

#### 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.

## C3-5 Provisions (continued)

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### **Asset remediation – tips and quarries and other remediation assets**

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

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

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

## C4 Reserves

### C4-1 Nature and purpose of reserves

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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.

#### **Other reserves**

The remediation reserve is used to record increments and decrements in the revaluation of the rehabilitation provision for restoration assets including Council's quarries and waste facility.

## 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 sewer column is restricted for use for these activities.

#### D1-1 Income Statement by fund

\$ '000	General 2024	Sewer 2024
<b>Income from continuing operations</b>		
Rates and annual charges	11,383	1,607
User charges and fees	1,681	258
Interest and investment revenue	1,116	352
Other revenues	400	–
Grants and contributions provided for operating purposes	5,898	32
Grants and contributions provided for capital purposes	12,487	700
Other income	548	–
<b>Total income from continuing operations</b>	<b>33,513</b>	<b>2,949</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	6,643	294
Materials and services	4,588	950
Borrowing costs	133	26
Depreciation, amortisation and impairment of non-financial assets	7,799	740
Other expenses	1,063	2
Net losses from the disposal of assets	338	12
<b>Total expenses from continuing operations</b>	<b>20,564</b>	<b>2,024</b>
<b>Operating result from continuing operations</b>	<b>12,949</b>	<b>925</b>
<b>Net operating result for the year</b>	<b>12,949</b>	<b>925</b>
<b>Net operating result attributable to each council fund</b>	<b>12,949</b>	<b>925</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>462</b>	<b>225</b>

## D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Sewer 2024
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	5,868	2,174
Investments	18,430	6,570
Receivables	1,639	36
Inventories	1,409	–
Contract assets and contract cost assets	1,673	–
Other	64	–
<b>Total current assets</b>	<b>29,083</b>	<b>8,780</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	374,671	29,335
Investments accounted for using the equity method	37,923	–
Intangible assets	35	–
Right of use assets	32	–
<b>Total non-current assets</b>	<b>412,661</b>	<b>29,335</b>
<b>Total assets</b>	<b>441,744</b>	<b>38,115</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	2,192	97
Contract liabilities	5,163	61
Lease liabilities	8	–
Borrowings	396	70
Employee benefit provision	2,079	–
Provisions	371	–
<b>Total current liabilities</b>	<b>10,209</b>	<b>228</b>
<b>Non-current liabilities</b>		
Payables	1	–
Lease liabilities	25	–
Borrowings	4,688	222
Employee benefit provision	70	–
Provisions	1,091	–
<b>Total non-current liabilities</b>	<b>5,875</b>	<b>222</b>
<b>Total liabilities</b>	<b>16,084</b>	<b>450</b>
<b>Net assets</b>	<b>425,660</b>	<b>37,665</b>
<b>EQUITY</b>		
Accumulated surplus	189,471	11,546
Revaluation reserves	236,124	26,119
Other reserves	65	–
<b>Council equity interest</b>	<b>425,660</b>	<b>37,665</b>
<b>Total equity</b>	<b>425,660</b>	<b>37,665</b>

## D2 Interests in other entities

\$ '000	Council's share of net assets	
	2024	2023
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Associates	37,923	35,050
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>37,923</b>	<b>35,050</b>
Total Council's share of net assets	<b>37,923</b>	<b>35,050</b>

### Interests in associates

#### Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	2024	2023
Central Tablelands Water *	Blayney	Associate	37,574	34,722
Central Tablelands Weeds Authority	Bathurst	Associate	349	328
<b>Total carrying amounts – material associates</b>			<b>37,923</b>	<b>35,050</b>

(\*) Share of interest in associates for Central Tablelands Water represents the 2022/23 audited Financial Statements for Central Tablelands Water

#### Central Tablelands Water

Council is a member of Central Tablelands Water County Council, a water supply authority constituted under NSW Local Government Legislation. The county area embraces the Shires of Blayney, Cabonne and Weddin.

#### Central Tablelands Weeds Authority

Council is a member of Upper Macquarie County Council which is a single purpose local government authority, established by the Governor under Section 387 of the Local Government Act 1993, as the control authority for biosecurity weed threats in the areas of Bathurst Regional Council, Blayney Shire Council, Lithgow City Council and Oberon Council.

## D2-1 Interests in associates (continued)

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

### Details

	Principal activity	Measurement method
Central Tablelands Water	Water supply	Equity
Central Tablelands Weeds Authority	Weeds Council	Equity

### Relevant interests and fair values

	Proportion of voting power	
	2024	2023
Central Tablelands Water	33%	33%
Central Tablelands Weeds Authority	25%	25%

## D2-1 Interests in associates (continued)

## Summarised financial information for associates

\$ '000	Central Tablelands Water *		Central Tablelands Weeds Authority	
	2024	2023	2024	2023
<b>Statement of financial position</b>				
<b>Current assets</b>				
Cash and cash equivalents	2,268	933	1,374	1,393
Other current assets	8,958	8,802	168	93
<b>Non-current assets</b>	<b>103,097</b>	<b>95,882</b>	<b>186</b>	<b>220</b>
<b>Current liabilities</b>				
Current financial liabilities (excluding trade and other payables and provisions)	567	478	–	–
Other current liabilities	1,002	953	327	386
<b>Non-current liabilities</b>				
Non-current financial liabilities (excluding trade and other payables and provisions)	21	11	6	7
<b>Net assets</b>	<b>112,733</b>	<b>104,175</b>	<b>1,395</b>	<b>1,313</b>
<b>Statement of comprehensive income</b>				
Income	8,639	7,785	1,803	1,666
Interest income	289	67	53	50
Depreciation and amortisation	(2,727)	(2,340)	(46)	(38)
Interest expense	–	(11)	–	–
Other expenses	(5,073)	(4,406)	(1,728)	(1,549)
<b>Profit/(loss) from continuing operations</b>	<b>1,128</b>	<b>1,095</b>	<b>82</b>	<b>129</b>
<b>Profit/(loss) for period</b>	<b>1,128</b>	<b>1,095</b>	<b>82</b>	<b>129</b>
Other comprehensive income	7,430	13,634	–	–
<b>Total comprehensive income</b>	<b>8,558</b>	<b>14,729</b>	<b>82</b>	<b>129</b>
<b>Share of income – Council (%)</b>	<b>33%</b>	<b>33%</b>	<b>25%</b>	<b>25%</b>
<b>Profit/(loss) – Council (\$)</b>	<b>376</b>	<b>365</b>	<b>21</b>	<b>32</b>
<b>Total comprehensive income – Council (\$)</b>	<b>2,852</b>	<b>4,909</b>	<b>21</b>	<b>32</b>
<b>Summarised Statement of cash flows</b>				
Cash flows from operating activities	3,999	3,148	(7)	106
Cash flows from investing activities	(2,664)	(3,094)	(12)	(163)
Cash flows from financing activities	–	(413)	–	–
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1,335</b>	<b>(359)</b>	<b>(19)</b>	<b>(57)</b>
<b>Reconciliation of the carrying amount</b>				
Opening net assets (1 July)	104,175	89,446	1,313	1,184
Profit/(loss) for the period	1,128	1,095	82	129
Other adjustments to equity	7,430	13,634	–	–
<b>Closing net assets</b>	<b>112,733</b>	<b>104,175</b>	<b>1,395</b>	<b>1,313</b>
<b>Council's share of net assets (%)</b>	<b>33%</b>	<b>33%</b>	<b>25%</b>	<b>25%</b>
<b>Council's share of net assets (\$)</b>	<b>37,574</b>	<b>34,722</b>	<b>349</b>	<b>328</b>

(\*) Share of interest in associates for Central Tablelands Water represents the 2022/23 audited Financial Statements for Central Tablelands Water

## D2-1 Interests in associates (continued)

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In addition to the joint ventures and associates disclosed individually above, Council has interests in a number of individually immaterial joint ventures and associates that have still been accounted for using the equity method.

## 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 receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

- Market risk – interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

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

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

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	80	58
Impact of a 10% movement in price of investments		
– Equity / Income Statement	804	577

#### (b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

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

The level of outstanding receivables is reported to Council quarterly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

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

## 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	–	199	–	199
2023				
Gross carrying amount	–	131	–	131

#### 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	2,127	73	258	93	598	3,149
2023						
Gross carrying amount	3,377	140	46	13	1,074	4,650

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

### (c) Liquidity risk

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2024</b>							
Payables	0.00%	504	1,785	1	–	2,290	2,290
Borrowings	3.21%	–	639	2,337	3,598	6,574	5,376
<b>Total financial liabilities</b>		<b>504</b>	<b>2,424</b>	<b>2,338</b>	<b>3,598</b>	<b>8,864</b>	<b>7,666</b>
<b>2023</b>							
Payables	0.00%	597	1,454	1	–	2,052	2,052
Borrowings	4.18%	–	785	2,454	4,120	7,359	5,973
<b>Total financial liabilities</b>		<b>597</b>	<b>2,239</b>	<b>2,455</b>	<b>4,120</b>	<b>9,411</b>	<b>8,025</b>

### Loan agreement breaches

There have been no breaches to loan agreements throughout the financial 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

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
<b>Infrastructure, property, plant and equipment</b>	C1-7						
Plant and equipment		–	–	6,243	6,032	6,243	6,032
Office equipment		–	–	143	233	143	233
Furniture and fittings		–	–	132	143	132	143
Operational land		–	–	1,797	1,797	1,797	1,797
Community land		–	–	10,931	10,931	10,931	10,931
Land under roads (post 30/06/08)		–	–	47	47	47	47
Land improvements - non depreciable		–	–	3,881	3,693	3,881	3,693
Land improvements - depreciable		–	–	5,006	4,955	5,006	4,955
Buildings – non-specialised		–	–	2,561	2,504	2,561	2,504
Buildings – specialised		207	217	30,075	27,128	30,282	27,345
Roads		–	–	222,610	209,279	222,610	209,279
Bridges		–	–	29,778	26,915	29,778	26,915
Footpaths		–	–	8,947	8,013	8,947	8,013
Major earthworks		–	–	15,936	15,163	15,936	15,163
Stormwater		–	–	18,057	16,725	18,057	16,725
Sewerage network		–	–	28,018	26,283	28,018	26,283
Swimming Pools		–	–	3,309	3,173	3,309	3,173
Open space/recreation assets		–	–	5,599	5,196	5,599	5,196
Tip assets		–	–	39	57	39	57
Quarry assets		–	–	426	537	426	537
Other remediation assets		–	–	69	73	69	73
<b>Total infrastructure, property, plant and equipment</b>		<b>207</b>	<b>217</b>	<b>393,604</b>	<b>368,877</b>	<b>393,811</b>	<b>369,094</b>

### 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:

## E2-1 Fair value measurement (continued)

### Infrastructure, property, plant and equipment (IPPE)

**Plant and Equipment** – Major plant (graders, loaders trucks etc.), fleet vehicles (cars, utes etc.) and minor plant (chainsaws, mowers etc.)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Plant and Equipment are valued at cost but are disclosed at fair value.

**Office Equipment** – Computers, servers

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Office Equipment is valued at cost but is disclosed at fair value.

**Furniture and Fittings** – Desks, chairs, air conditioners, cupboards

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Furniture and Fittings are valued at cost but are disclosed at fair value.

**Operational Land** – Industrial land, quarries and rural fire service land

Valuation Techniques: 'Market approach'

Inputs Used (Level 3): Land area, rate per square metre, zoning restrictions, geographical location - sales of comparable land

Council's Operational Land has been valued at market value, having regard to the "highest and best use", after identifying all elements that would be taken into account by buyers and sellers in settling the price, including but not limited to:

- The land's description and/or dimensions,
- Planning and other constraints on development, and
- The potential for alternative use.

**Community Land** – Parkland, sporting grounds, reserves, land under public buildings (halls & community centre)

Valuation Techniques: 'Market approach adjusted for restrictions'

Inputs Used (Level 3): The NSW Valuer General's valuations (as at 30 June 2023)

Council's community land is land intended for public access and use, or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, or dedication under section 94 of the Environmental Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

- Cannot be sold
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years
- Must have a plan of management

In relation to the valuing of Community Land the Office of Local Government has authorised the use of the NSW Valuer General's valuations as a sufficient basis to represent fair value for the revaluation of community land under clause 31 of AASB 116.

**Depreciable Land Improvements** – Gardens/softfall areas, cricket pitches, other depreciable assets.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions and specifications, unit rates, useful lives and asset condition.

Depreciable Land Improvements were valued as at 30 June 2021.

## E2-1 Fair value measurement (continued)

Valuations are based on dimensions, specifications and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinsons Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council Officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Depreciable Land Improvements by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Non Depreciable Land Improvements** – Bores, wetlands and earthworks.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions units rates and useful lives.

Non Depreciable Land Improvements were valued as at 30 June 2021.

Valuations are based on dimensions and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinsons Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council has indexed Non Depreciable Land Improvements by the annual road and bridge construction price index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Buildings (Specialised/Non Specialised)** – Community halls, toilet blocks, council offices, library, multipurpose centre, works depot

Valuation Techniques: 'Cost approach & Market approach'

Inputs Used (Level 2 and Level 3): Market approach, Unit rates, useful life, asset condition

Council's buildings were valued at fair value on 30th June 2023 in accordance with Australian Accounting Standards (Fair Value Methodology) and international valuation standards. 'Fair value' is the best estimate of the price reasonably obtainable in the market at the date of valuation.

Council's Specialised Buildings were valued by Assetval a business of Marsh Pty Ltd (Assetval) as at 30 June 2023. The methodology adopted by Australis Assetval is on an individually assessed (asset-by-asset) basis to determine which method is most appropriate.

Council has indexed Specialised and Non Specialised buildings by the non-residential building construction price index of 6.41% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Open Space/Recreational Assets** – Fencing, shadesails, other recreational furniture

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions, specifications, unit rates, useful life and asset condition.

Open space/recreational assets were valued as at 30 June 2021.

Valuations are based on dimensions, specifications and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinsons Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council Officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Open Space and Other Recreation Assets by the non-residential building construction price index of 6.41% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Roads** – Road surface, pavement, formation, major earthworks

Valuation Techniques: 'Cost approach'

## E2-1 Fair value measurement (continued)

Inputs Used (Level 3): Unit rates, useful life, asset condition

Council's road infrastructure assets were last valued in-house on 30 June 2020. As per Paragraph 43 of AASB116, Council's roads infrastructure assets were segmented and componentised into the following categories (each representing a significant part of the overall asset):

- Road Surface
- Pavement Base Layer
- Pavement Sub Base Layer
- Formation including Minor Culverts
- Roadside Furniture (crash barriers & signs)

GPS logged to establish the length and extent of the network. Road terminuses (extent of Council maintenance activities) were taken as the measure of asset length. Recent works have been included from Works as Executed plans.

Seal widths (sealed roads) and running surface width (unsealed roads) were verified using aerial imagery and random field testing. Pavement widths are assumed to be equal to the seal width / running surface width, which was confirmed by random sampling of a range of road classifications across the Shire.

Formation widths for sealed and unsealed roads were established by random sampling in the field and from aerial imagery analysis of a range of road classifications and were demonstrated to be double the width of the pavement for sealed roads and 1.4 times the width of the surface for unsealed roads. Formation depth varies according to the Class of road, with urban areas assumed to be a greater depth, as urban roads tend to be on flood plains. Formation costs allow for the installation of drainage blankets over 20% of the road length and for 1.2 minor culverts per kilometre (based on the average number per kilometre across the Shire).

Unit rates for formation, pavement and sealing were based on recent Council works and validated against Rawlinsons Australian Construction handbook. Unit rates are assumed to be for an undulating topography, as this represents the majority of road corridors in the Shire. The slightly steeper grades are assumed to be countered by the substantially longer corridors of flat to slightly undulating topography.

Condition Assessment data was obtained from laser survey undertaken by the Australian Road Research Board (ARRB) in 2019/20 (sealed roads) and assessment by Council Officers utilising the UnsealedRoads.com assessment methodology (unsealed roads). Condition data was used as a substitute for date of construction data to establish remaining lives. This was due to Council not having complete road construction / rehabilitation / initial sealing data.

Roadside furniture including crash barriers and signs were collated from the ARRB survey for sealed roads and by Council staff for unsealed roads. An average unit rate by length categories was applied to crash barriers (including guard rail and wire rope) to account for variations in the value of the various 'end treatments' used on guard rail. Condition ratings are per item, collated by Council staff using a standard Condition Rating Guide. Unit rates for signs are based on an assumed Type B size sign with one post, to provide an average cost, to account for multiple posts and multiple sign faces on a single post. The unit rate reflects the cost of recent Council works. Condition ratings were supplied by ARRB for sealed road signs and by Council staff for unsealed roads.

Council has indexed all Road asset sub classes by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Bridges** – Concrete bridges, Timber Bridges, Bridge sized culverts

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimension and specifications (concrete/timber).

Council defines a bridge as a structure with a road centreline length of 6m or more and has inspected all Bridges and Major Culverts utilising a standardised Bridge Measurement Guide to determine the split between Bridges and Major Culverts, resulting in transfers into and out of the Bridge Asset Class.

Condition assessment for bridges was undertaken by professional bridge engineering companies for Timber bridges (Level 3 inspections) and by an experienced bridge 'ganger' for concrete bridges and other Council staff using Culvert Condition Assessment Guide for Culvert style bridges (Level 1 inspections, based on observed defects), but does not include core sampling or tensile testing of any components. Bridges constructed in the last 5 years have been assumed to be in Condition 1.

Bridge values were determined on the basis of a square metre (of deck) rate, based on a number of bridges Council has had built in the last five years.

## E2-1 Fair value measurement (continued)

Council has indexed Bridges by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

### **Footpaths** – Footways including cycleways

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications (concrete/bitumen/pavers).

Footpaths assets lengths, widths and extents were verified using 7.5cm aerial imagery and field inspection. Condition Assessments were undertaken of the entire network by Council staff utilising a standardised Condition Assessment Guide. These inspections are undertaken 6 monthly in the Blayney and Millthorpe CBDs and annual across the full network.

Unit Rates for footpaths are derived from recent Council works, as Council has constructed significant lengths of footpath in recent years.

Council has indexed Footpaths by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

### **Stormwater Drainage** - includes pits and pipes

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's register was developed using a combination of field observation and aerial imagery. The level of capture is estimated to be around 85% to 95%, as by its nature Urban Stormwater drainage is difficult to locate and Council does not have complete records of drainage installed. Pipe sizes have been estimated in some instances, as it is not possible to access all pipes.

Condition assessment was undertaken by Council staff using a standardised Condition Assessment Guide, with the condition of most pipes assumed from the condition of associated pits, due to a lack of accessibility.

Unit Rates for stormwater pits, pipes were derived from the Office of Water; NSW reference Rates Manual; Valuation of Water Supply, Sewerage and Stormwater Assets, Reinforced Concrete Box Culverts from recent council works and concrete lined drains from Rawlinsons Australian Construction Handbook. As with Kerb and Gutter, these rates do not take into account any allowance for the removal of existing (failed) stormwater assets.

Council has indexed Stormwater Drainage assets by the annual NSW Water and Sewer Reference Rate of 5.07% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

### **Major Earthworks** – (transport asset class only)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, dimensions and specifications

Major Earthworks have been captured through field surveys and Works as Executed plans for more recent works. Bulk earthworks do not include earthworks for buildings and within Parks and Gardens, as these are accounted for within those asset classes, where applicable.

Council has verified the extent of some of its major earthworks through the use of Drone Survey, resulting in changes in some existing estimates. The condition of major earthworks is assumed to be 1, as these are a very long life assets, which are not depreciated.

The Unit Rates for Major Earthworks are derived from recent Council works and have been compared with rates from the Rawlinsons Australian Construction Handbook.

Council has indexed Major Earthworks by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

### **Major Culverts** – Pipe Culverts, Reinforced Concrete Box Culverts

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset dimensions, asset condition

## E2-1 Fair value measurement (continued)

The location and condition of all Major Culverts has been verified by an extensive review by Council Officers, utilising standardised Condition Inspection Guides. Culverts of 450mm or less have not been valued separately due to their cost (purchase price and installation cost) and have been allowed for in the cubic metre rate for road formation.

Major Culverts have been normalised to align with Modern Engineering Equivalent Replacement Asset (MEERA) to standardise culvert sizes and interpolation was used to account for nonstandard sizes. They are valued as single, double, triple or quad pipes / box culverts. Major Culverts do not include Bridge size (6m+ along road centre line) culverts, as these were valued in the Bridge Register.

Unit rates for culverts are derived from recent Council works and include materials (contract rates), excavation and nonlinear variation for multi cell culverts.

Council has indexed Major Culverts by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Kerb and Gutter** – highback concrete, rollback concrete, median and 'splitter islands', bluestone and riverstone

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset dimensions, asset condition

The Kerb and Gutter asset register was developed using 7.5cm Aerial imagery for Blayney and the Villages. This data was verified with an inspection program to determine the accuracy and materials used. The bulk of Council's kerb and gutter network is concrete ('high back' or 'roll back'), however some kerb and gutter is constructed from bluestone or river stone. Median and 'splitter islands' are included in this asset sub class.

Condition assessment for Kerb and Gutter was collated by Council staff using a standardised Condition Assessment Guide.

Unit Rates were established on 'First Principles' and verified against a tender that Council had recently submitted for kerb and gutter works. Unit rates for the bluestone and river stone kerbs and gutters was also established on 'First Principles' and verified against recent 'reconstruction' works in Carcoar.

Unit rates for kerb and gutter are all based on 'Greenfields' costs and do not include any allowance of the removal of existing failed sections.

Council has indexed Kerb and Gutter assets by the annual road and bridge construction Index of 5.10% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Sewerage Network** – Sewer pipes, pump stations, treatment plant, telemetry system, manholes

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's Sewer Assets were valued by AUSTRALIS Asset Advisory Group as at 30 June 2022, based on current unit rates.

Australis conducted a physical inspection of the ground-level facility assets in the system such as treatment plants, pumping stations and effluent reuse reservoir. Condition assessments of the Gravity Main Network were supplied by Council to Australis, being a combination of in-house and contractor inspections from 2017 to 2022, utilising the WSAA Conduit Inspection and Reporting Code for the differing age groupings of the pipe network.

The asset register was built using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets. Council has further componentised the Sewer pipe network into a pipe and a conduit component to account for the contemporary practice of relining of pipes. It is anticipated that pipes can be relined at least twice generating an extension of the useful life of the conduit component.

Council has indexed Sewer assets by the annual NSW Water and Sewer Reference Rate of 5.07% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

**Swimming Pools**

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

## E2-1 Fair value measurement (continued)

Council's swimming pools were valued at fair value on 30th June 2023 in accordance with Australian Accounting Standards (Fair Value Methodology) and international valuation standards. 'Fair value' is the best estimate of the price reasonably obtainable in the market at the date of valuation.

Council's swimming pools were valued by Assetval a business of Marsh Pty Ltd (Assetval) The methodology adopted by Assetval is on an individually assessed (asset-by-asset) basis to determine which method is most appropriate.

Council has indexed Swimming Pools by the non-residential building construction price index of 6.41% during the 2024 financial year to account for material increases in costs due to the high inflation experienced in 2023/24 financial year.

### Tip, Quarry & other remediation Assets – Reinstatement, rehabilitation and restoration

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, dimensions and specifications

It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill, quarry and other remediation sites. Closure of the landfill and quarry sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future environmental management requirements.

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

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

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

\$ '000	Fair value (30/6/24) 2024	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>			
Plant & Equipment	6,243	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Office Equipment	143	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Furniture & Fittings	132	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Operational Land	1,797	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre</li> </ul>
Community Land	10,931	Market Approach - adjusted for restrictions	<ul style="list-style-type: none"> <li>• NSW Valuer General Valuation (Unimproved Capital Value)</li> </ul>
Land under roads - (post 30/06/2008)	47	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre</li> </ul>
Land Improvements - non depreciable	3,881	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> </ul>
Depreciable Land Improvements	5,006	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful life</li> </ul>
Buildings – Specialised	30,282	Cost Approach & Market Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful life</li> </ul>
Buildings – Non Specialised	2,561	Cost Approach & Market Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful life</li> </ul>
Open Space/Recreation Assets	5,599	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful life</li> </ul>
Roads	222,610	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Conditions</li> <li>• Useful Life</li> </ul>

## E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/24) 2024	Valuation technique/s	Unobservable inputs
Bridges	29,778	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Conditions</li> <li>• Useful Life</li> </ul>
Footpaths	8,947	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Conditions</li> <li>• Useful Life</li> </ul>
Major Earthworks	15,936	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> </ul>
Stormwater Drainage	18,057	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Conditions</li> <li>• Useful Life</li> </ul>
Sewerage Network	28,018	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Useful Life</li> <li>• Asset Conditions</li> </ul>
Swimming Pools	3,309	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Conditions</li> <li>• Useful Life</li> </ul>
Waste facility, quarries & other remediation assets	534	Cost Approach	<ul style="list-style-type: none"> <li>• Discounted Future Cash Flow</li> </ul>

## 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	Total	
	2024	2023
<b>Opening balance</b>	<b>368,877</b>	326,729
<b>Total gains or losses for the period</b>		
Recognised in other comprehensive income – revaluation surplus	<b>17,891</b>	34,189
<b>Other movements</b>		
Transfers from/(to) another asset class	–	–
Other adjustments and transfers	–	–
Purchases (GBV)	<b>16,012</b>	16,117
Disposals (WDV)	<b>(684)</b>	(696)
Depreciation and impairment	<b>(8,492)</b>	(7,462)
<b>Closing balance</b>	<b>393,604</b>	368,877

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

For each FV hierarchy transfer into or out of level 3, please reference and list the details and reasons for the change here.

### Highest and best use

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

## E3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

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

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

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

##### *Description of the funding arrangements.*

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

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

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

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20 million for 1 July 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation, the next of which is due effective 30 June 2024, and monitored annually between triennials.

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

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

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

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

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

## E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$ 75,727.10. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$35,139.30. Council's expected contribution to the plan for the next annual reporting period is \$64,209.60.

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

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

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

The share of any funding surplus or deficit that can be attributed to Council is 0.20%

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	6.00% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY23/24 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.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024

### (ii) Statewide Limited

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

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

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

### (iii) StateCover Mutual Limited

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

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

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

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

## E3-1 Contingencies (continued)

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### (iv) Other guarantees

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

## 2. Other liabilities

### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

### (ii) Potential land acquisitions due to planning restrictions imposed by Council

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

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

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

## ASSETS NOT RECOGNISED

### (i) Land under roads

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

### (ii) Infringement notices/fines

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

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

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

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

## F People and relationships

### F1 Related party disclosures

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

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

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

\$ '000	2024	2023
<b>Compensation:</b>		
Short-term benefits	1,036	1,013
Post-employment benefits	81	81
Other long-term benefits	20	117
<b>Total</b>	<b>1,137</b>	<b>1,211</b>

#### Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
<b>2024</b>						
Catering	1	–	–	Paid on invoice	–	–
Donations & Financial Assistance Grants	2	46	–	Paid on completion of works	–	–
Supply of water	3	158	–	Payable by instalment date	–	–
Supply of materials and consumables	4	5	–	Paid on invoice	–	–
<b>2023</b>						
Catering	1	6	–	Paid on invoice	–	–
Donations & Financial Assistance Grants	2	4	–	Paid on completion of works	–	–
Supply of water	3	165	–	Payable by instalment date	–	–
Supply of materials and consumables	4	8	–	Paid on invoice	–	–

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

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- 1 Catering for training and meetings of Council were supplied by related parties of a number of KMP's
- 2 Council have donated funds to local not for profit organisations for community projects where a number of KMP's are members
- 3 A KMP was the Chair of a joint organisation (County Council) who supplies water to Council Facilities
- 4 Council has procured materials and consumables from a supplier who is a related party of a KMP of Council.

## 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	92	88
Other Councillors' expenses (including Mayor)	42	35
Superannuation	13	12
<b>Total</b>	<b>175</b>	<b>163</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2024	2023
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
<b>Auditors of the Council - NSW Auditor-General:</b>		
<b>(i) Audit and other assurance services</b>		
Audit and review of financial statements	67	50
<b>Remuneration for audit and other assurance services</b>	<b>67</b>	<b>50</b>
<b>Total Auditor-General remuneration</b>	<b>67</b>	<b>50</b>
<b>Non NSW Auditor-General audit firms</b>		
<b>(ii) Non-assurance services</b>		
Internal Audit	35	39
<b>Remuneration for non-assurance services</b>	<b>35</b>	<b>39</b>
<b>Total remuneration of non NSW Auditor-General audit firms</b>	<b>35</b>	<b>39</b>
<b>Total audit fees</b>	<b>102</b>	<b>89</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>13,874</b>	11,599
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	8,539	7,514
(Gain) / loss on disposal of assets	350	229
Non-cash capital grants and contributions	(1,965)	(373)
Unwinding of discount rates on reinstatement provisions	(35)	52
Share of net (profits)/losses of associates/joint ventures using the equity method	(396)	(397)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(669)	241
(Increase) / decrease of inventories	(59)	(18)
(Increase) / decrease of other current assets	9	55
(Increase) / decrease of contract asset	2,082	(1,410)
Increase / (decrease) in payables	321	409
Increase / (decrease) in accrued interest payable	(3)	(3)
Increase / (decrease) in other accrued expenses payable	(21)	7
Increase / (decrease) in other liabilities	(59)	115
Increase / (decrease) in contract liabilities	(3,912)	5,938
Increase / (decrease) in employee benefit provision	(69)	(187)
Increase / (decrease) in other provisions	92	15
<b>Net cash flows from operating activities</b>	<b>18,079</b>	<b>23,786</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	362	–
Road infrastructure	841	1,342
<b>Total commitments</b>	<b>1,203</b>	<b>1,342</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	1,203	1,342
<b>Total payable</b>	<b>1,203</b>	<b>1,342</b>
<b>Sources for funding of capital commitments:</b>		
Future grants and contributions	–	202
Unexpended grants	841	1,140
Externally restricted reserves	362	–
<b>Total sources of funding</b>	<b>1,203</b>	<b>1,342</b>

#### Details of capital commitments

Council entered into a contract for the design and construction of the Swallow Creek Bridge in July 2023 scheduled for completion in 2024/25. A contract was also entered into for CCTV, smoke testing and relining of sewer pipes in June 2024 scheduled for completion in 2024/25.

## G3 Statement of developer contributions as at 30 June 2024

### G3-1 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					
Local infrastructure fund	1,532	408	–	–	93	(350)	–	1,683	–
<b>S7.11 contributions – under a plan</b>	1,532	408	–	–	93	(350)	–	1,683	–
Future Sewerage Infrastructure Contributions	319	101	–	–	22	–	–	442	–
S64 contributions	1,309	233	–	–	74	–	–	1,616	–
<b>Total contributions</b>	<b>3,160</b>	<b>742</b>	<b>–</b>	<b>–</b>	<b>189</b>	<b>(350)</b>	<b>–</b>	<b>3,741</b>	<b>–</b>

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

### G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 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>CONTRIBUTION PLAN NUMBER – Local infrastructure fund</b>										
Local infrastructure fund	1,532	408	–	–	93	(350)	–	1,683	–	
<b>Total</b>	<b>1,532</b>	<b>408</b>	<b>–</b>	<b>–</b>	<b>93</b>	<b>(350)</b>	<b>–</b>	<b>1,683</b>	<b>–</b>	

### G3-3 Contributions not under plans

#### Future Infrastructure Subsidy

Sewerage services	319	101	–	–	22	–	–	442	–
<b>Total</b>	<b>319</b>	<b>101</b>	<b>–</b>	<b>–</b>	<b>22</b>	<b>–</b>	<b>–</b>	<b>442</b>	<b>–</b>

### G3-4 S64 contributions

#### S64 contributions

Sewerage services	1,309	233	–	–	74	–	–	1,616	–
<b>Total</b>	<b>1,309</b>	<b>233</b>	<b>–</b>	<b>–</b>	<b>74</b>	<b>–</b>	<b>–</b>	<b>1,616</b>	<b>–</b>

## G4 Statement of performance measures

### G4-1 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>641</b>	<b>2.80%</b>	4.51%	(1.96)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>22,879</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>16,949</b>	<b>46.99%</b>	47.78%	47.90%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>36,066</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>19,487</b>	<b>6.23x</b>	5.68x	4.67x	> 1.50x
Current liabilities less specific purpose liabilities	<b>3,130</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>9,339</b>	<b>12.19x</b>	9.55x	8.44x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>766</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>222</b>	<b>1.69%</b>	1.24%	1.58%	< 10.00%
Rates and annual charges collectable	<b>13,172</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>33,042</b>	<b>24.87</b>	22.65	15.97	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>1,329</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

## G4-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Sewer Indicators		Benchmark
	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>2.02%</b>	4.33%	<b>10.00%</b>	6.39%	> 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>44.48%</b>	45.13%	<b>75.18%</b>	82.97%	> 60.00%
Total continuing operating revenue <sup>1</sup>					
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>6.23x</b>	5.68x	<b>38.51x</b>	34.44x	> 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>11.28x</b>	9.54x	<b>38.12x</b>	9.66x	> 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>1.61%</b>	1.08%	<b>2.24%</b>	2.49%	< 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>19.53 months</b>	17.69 months	<b>103.28 months</b>	85.74 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities					

(1) - (2) Refer to Notes at Note G6-1 above.

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

## H Additional Council disclosures (unaudited)

### H1-1 Council information and contact details

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**Principal place of business:**

91 Adelaide Street  
Blayney NSW 2799

**Contact details**

**Mailing Address:**

PO Box 62  
Blayney NSW 2799

**Opening hours:**

9:30am to 4:00pm  
Monday to Friday

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

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

**Officers**

**General Manager**

M.Dicker

**Responsible Accounting Officer**

T.Irlam

**Public Officer**

A. Franze

**Auditors**

Auditor General New South Wales  
Level 19 Tower 2 Darling Park  
201 Sussex Street  
SYDNEY NSW 2000

**Elected members**

**Mayor**

Cr. S.J. Ferguson

**Deputy Mayor**

Cr. D Somerville

**Councillors**

Cr. A Ewin

Cr. C Gosewisch

Cr. J Newstead

Cr. M Pryse Jones

Cr. B Reynolds



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Blayney Shire Council

To the Councillors of Blayney Shire Council

### Opinion

I have audited the accompanying financial statements of Blayney 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 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
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Farisha Ali  
Delegate of the Auditor-General for New South Wales

4 October 2024  
SYDNEY

Cr Bruce Reynolds  
 Mayor  
 Blayney Shire Council  
 PO Box 62  
 BLAYNEY NSW 2799

Contact: Farisha Ali  
 Phone no: 02 9275 7373  
 Our ref: [R008-2124742775-6750](#)

4 October 2024

Dear Mayor

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

I have audited the general purpose financial statements (GPFS) of the Blayney 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 \$m	2023 \$m	Variance %
Rates and annual charges revenue	13.0	12.2	 6.6
Grants and contributions revenue	19.1	16.9	 13.0
Operating result from continuing operations	13.9	11.6	 19.8
Net operating result before capital grants and contributions	0.7	1.2	 41.7

Rates and annual charges revenue (\$13.0 million) increased by \$0.8 million (6.6 per cent) in 2023–24 due to rate peg increase of 3.7 per cent. Coupled with an increase in sewerage annual charges and waste management services revenue.

Grants and contributions revenue (\$19.1 million) increased by \$2.2 million (13.0 per cent) in 2023–24 due to:

- increase of \$1.6 million of non-cash contributions recognised during the year
- increase of \$1.7 million of grants recognised received for transport infrastructure.
- offset by a decrease in the financial assistance grants (\$1 million), receiving 84 per cent of the for 2024-25 in advance (100 per cent in 2022-23).

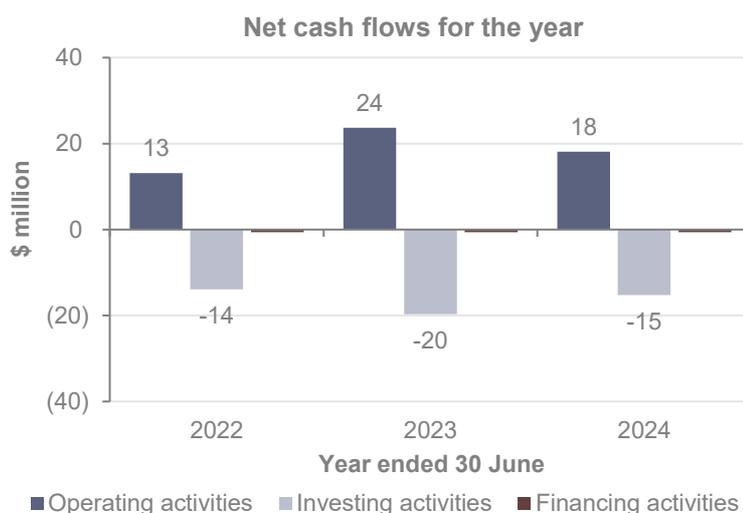
Council’s operating result from continuing operations (\$13.9 million including depreciation, amortisation and impairment expense of \$8.5 million) was \$2.3 million higher than the 2022–23 result. Which is predominantly due to the increase in grants and contributions (\$2.2 million) and the increase in interest and investment income (\$0.7 million) due to the increase in interest rates.

The net operating result before capital grants and contributions (\$0.7 million) was \$0.5 million lower than the 2022–23 result. This was due to a decrease in operating grants and contributions of \$0.5 million, which is due to the above-mentioned decrease in the financial assistance grants of \$1 million offset by various increases (totalling \$0.5 million) in special purpose operating grants.

## STATEMENT OF CASH FLOWS

Cash balances increased due to the following factors:

- \$4 million less in net outflows for term deposits
- Payments for infrastructure, property, plant and equipment were \$0.6 million lower than the previous year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>33.0</b>	<b>29.3</b>	Externally restricted balances comprise mainly of developer contributions, sewer funds and unspent specific purpose grants.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	18.3	20.3	
• Internal allocations	10.6	8.8	

## Debt

At 30 June 2024, Council had:

- \$5.4 million in secured loans (\$6.0 million in 2022-23)
- \$50,000 in approved overdraft facility with nil drawn down
- \$40,000 in credit card facility with \$3,000 used.

## PERFORMANCE

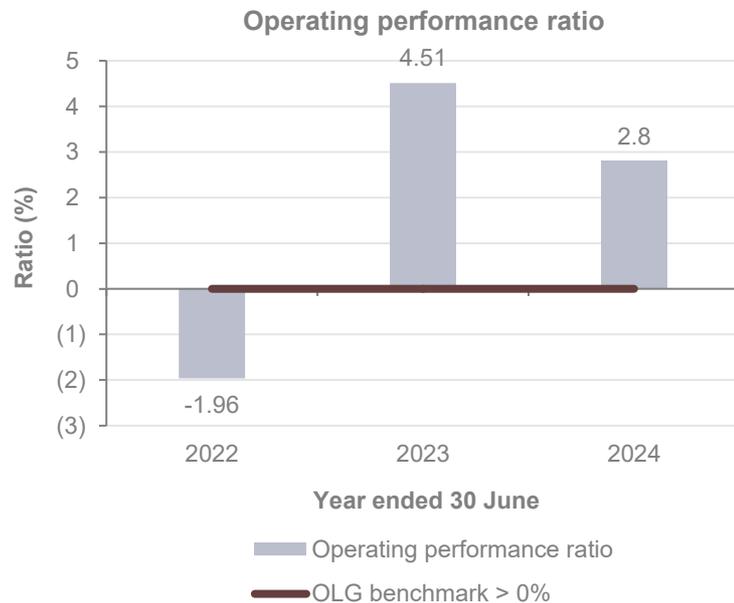
### Performance measures

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 exceeded the benchmark for the current reporting period.

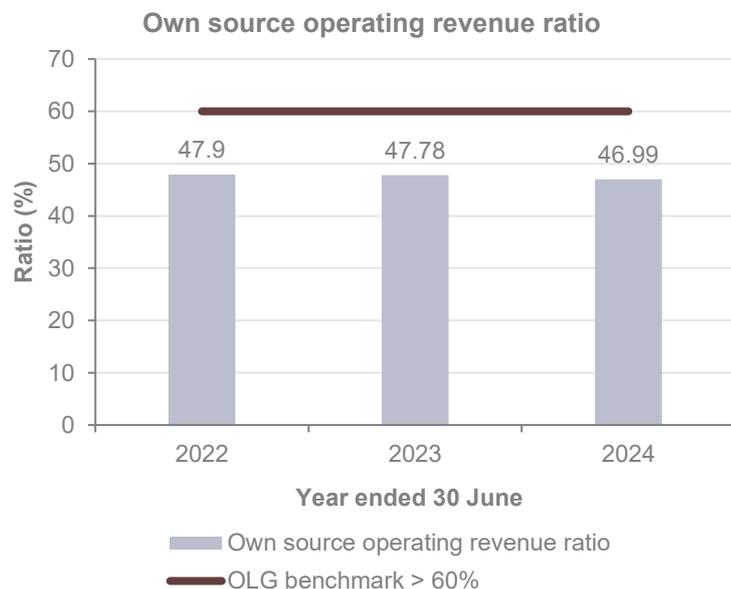
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



#### Own source operating revenue ratio

Council continues to remain below the benchmark due to the high level of grants and contributions received.

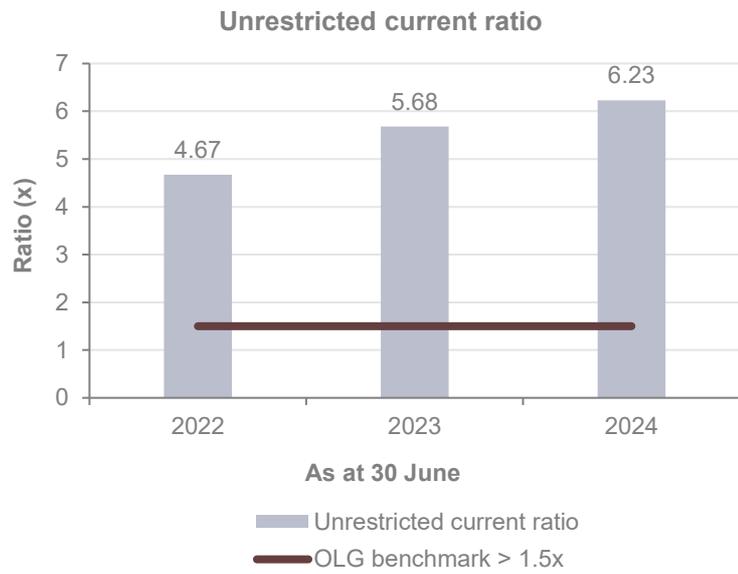
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

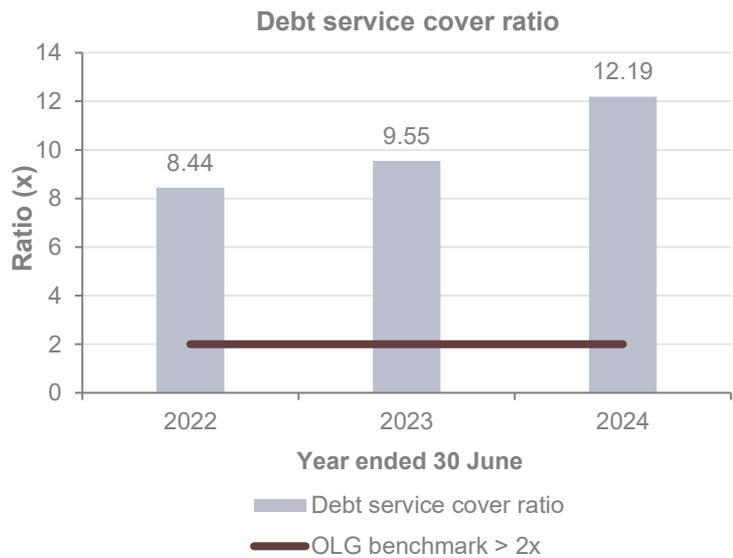
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

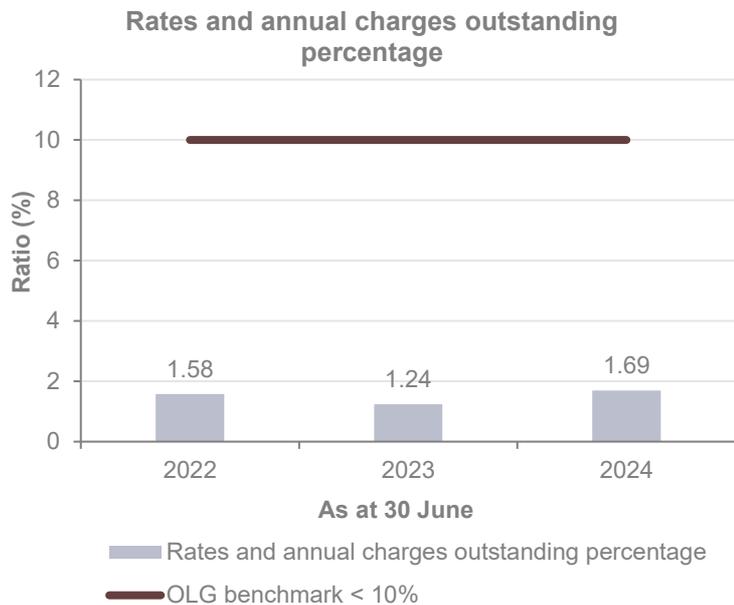
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



## Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

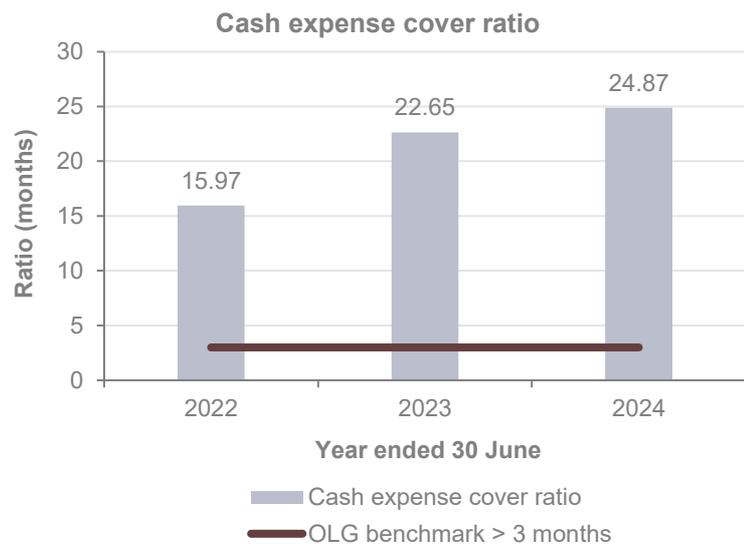
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



## Cash expense cover ratio

Council exceeded 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.



## Infrastructure, property, plant and equipment renewals

Council renewed \$4.2 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on roads and bridges. A further \$4.3 million was spent on new assets including plant and equipment, roads and stormwater drainage.

## OTHER MATTERS

### 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.



Farisha Ali  
Associate Director - Financial Audit

Delegate of the Auditor-General for New South Wales

# Blayney Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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### Background

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

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

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

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

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

## Blayney Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

### Statement by Councillors and Management

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

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

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

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

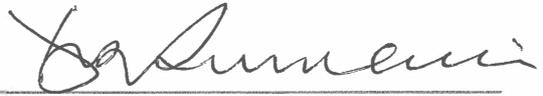
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 27 August 2024.



Cr. S.J. Ferguson  
**Mayor**  
27 August 2024



Cr. D. Somerville  
**Deputy Mayor**  
27 August 2024



M. Dicker  
**General Manager**  
27 August 2024



T. Irlam  
**Responsible Accounting Officer**  
27 August 2024

## Blayney 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	1,607	1,446
User charges	168	149
Liquid trade waste charges	90	52
Interest and investment income	352	248
Grants and contributions provided for operating purposes	32	14
Net gain from the disposal of assets	–	(15)
<b>Total income from continuing operations</b>	<b>2,249</b>	<b>1,894</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	294	240
Borrowing costs	26	31
Materials and services	950	795
Depreciation, amortisation and impairment	740	702
Loss on disposal of assets	12	–
Other expenses	2	5
<b>Total expenses from continuing operations</b>	<b>2,024</b>	<b>1,773</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>225</b>	<b>121</b>
Grants and contributions provided for capital purposes	700	372
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>925</b>	<b>493</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>925</b>	<b>493</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(56)	(30)
<b>Surplus (deficit) after tax</b>	<b>869</b>	<b>463</b>
<b>Plus accumulated surplus</b>	<b>10,621</b>	<b>10,128</b>
– Corporate taxation equivalent	56	30
<b>Closing accumulated surplus</b>	<b>11,546</b>	<b>10,621</b>
<b>Return on capital %</b>	<b>0.9%</b>	<b>0.5%</b>
<b>Subsidy from Council</b>	<b>1,010</b>	<b>968</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	869	463
Less: capital grants and contributions (excluding developer contributions)	(700)	(372)
<b>Surplus for dividend calculation purposes</b>	<b>169</b>	<b>91</b>
<b>Potential dividend calculated from surplus</b>	<b>84</b>	<b>45</b>

## Blayney 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	2,174	1,659
Investments	6,570	6,408
Receivables	36	26
<b>Total current assets</b>	<b>8,780</b>	<b>8,093</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	29,335	27,854
<b>Total non-current assets</b>	<b>29,335</b>	<b>27,854</b>
<b>Total assets</b>	<b>38,115</b>	<b>35,947</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	61	–
Payables	97	171
Borrowings	70	64
<b>Total current liabilities</b>	<b>228</b>	<b>235</b>
<b>Non-current liabilities</b>		
Borrowings	222	292
<b>Total non-current liabilities</b>	<b>222</b>	<b>292</b>
<b>Total liabilities</b>	<b>450</b>	<b>527</b>
<b>Net assets</b>	<b>37,665</b>	<b>35,420</b>
<b>EQUITY</b>		
Accumulated surplus	11,546	10,621
Revaluation reserves	26,119	24,799
<b>Total equity</b>	<b>37,665</b>	<b>35,420</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 2022 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

Nil

#### Category 2

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

##### a. Blayney Sewerage Service

Sewerage reticulation and treatment system servicing the town of Blayney, which has been established as a Special Rate Fund

##### b. Millthorpe Sewerage Service

Sewerage reticulation and treatment system servicing the town of Millthorpe, which has been established as a Special Rate Fund

### 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 (%)

## Note – Material accounting policy information (continued)

Corporate income tax rate – **25%** (23/24 25%)

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

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

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

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

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

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (22/23 25%).

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

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

### Local government rates and charges

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

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

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

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

## Note – Material accounting policy information (continued)

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

### **(iii) Dividends**

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE – Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE – Water.



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Blayney Shire Council**

To the Councillors of Blayney Shire Council

### **Opinion**

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2024, and its 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.

A handwritten signature in black ink, appearing to read 'Farisha Ali', written in a cursive style.

Farisha Ali  
Delegate of the Auditor-General for New South Wales

4 October 2024  
SYDNEY

# Blayney Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2024

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# Blayney Shire Council

## Special Schedules

for the year ended 30 June 2024

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## Blayney 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	9,566	10,028
Plus or minus adjustments <sup>2</sup>	b	77	8
<b>Notional general income</b>	c = a + b	<b>9,643</b>	<b>10,036</b>
<b>Permissible income calculation</b>			
Percentage increase	d	3.70%	10.00%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	357	1,004
<b>Sub-total</b>	g = (c + e + f)	<b>10,000</b>	<b>11,040</b>
Plus (or minus) last year's carry forward total	h	–	(29)
Less valuation objections claimed in the previous year	i	(1)	–
<b>Sub-total</b>	j = (h + i)	<b>(1)</b>	<b>(29)</b>
<b>Total permissible income</b>	k = g + j	<b>9,999</b>	<b>11,011</b>
Less notional general income yield	l	10,028	11,005
<b>Catch-up or (excess) result</b>	m = k – l	<b>(29)</b>	<b>5</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	–	1
Less unused catch-up greater than 10 years <sup>5</sup>	o	–	8
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	<b>(29)</b>	<b>14</b>

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for when setting the rates in a future year.
- (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

#### Blayney Shire Council

To the Councillors of Blayney Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Blayney 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.



Farisha Ali  
Delegate of the Auditor-General for New South Wales

4 October 2024  
SYDNEY

## Blayney 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>	Other	6,491	1,970	509	631	32,843	49,422	17.3%	51.2%	17.5%	9.5%	4.5%	
	<b>Sub-total</b>	<b>6,491</b>	<b>1,970</b>	<b>509</b>	<b>631</b>	<b>32,843</b>	<b>49,422</b>	<b>17.3%</b>	<b>51.2%</b>	<b>17.5%</b>	<b>9.5%</b>	<b>4.5%</b>	
<b>Roads</b>	Sealed roads	1,805	390	1,868	440	159,576	198,678	79.7%	16.8%	2.6%	0.8%	0.1%	
	Unsealed roads	3,764	895	423	1,728	36,182	45,047	66.4%	12.6%	12.6%	7.1%	1.3%	
	Bridges	1,834	359	124	23	29,778	41,225	53.8%	30.4%	11.4%	4.2%	0.2%	
	Footpaths	741	130	143	2	8,947	12,758	41.5%	26.8%	25.9%	5.8%	0.0%	
	Major earthworks (non depreciable)	–	–	–	–	15,936	15,936	100.0%	0.0%	0.0%	0.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Kerb & Gutter	988	254	183	–	15,617	19,443	31.4%	45.6%	17.9%	4.0%	1.0%	
	Roadside Furniture	299	161	33	–	2,818	3,509	45.6%	43.1%	2.8%	0.8%	7.7%	
	Culverts	504	135	99	–	8,417	10,479	72.0%	16.5%	6.7%	3.7%	1.1%	
<b>Sub-total</b>	<b>9,935</b>	<b>2,324</b>	<b>2,873</b>	<b>2,193</b>	<b>277,271</b>	<b>347,075</b>	<b>71.2%</b>	<b>19.3%</b>	<b>6.7%</b>	<b>2.4%</b>	<b>0.4%</b>		
<b>Sewerage network</b>	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Gravity Reticulations	60	19	209	22	13,588	18,634	98.9%	0.5%	0.2%	0.2%	0.2%	
	Rising mains	–	–	74	421	4,850	6,650	100.0%	0.0%	0.0%	0.0%	0.0%	
	Sewerage Treatment Plant	47	8	102	463	6,641	9,106	58.8%	25.6%	15.1%	0.5%	0.0%	
	Pump Stations	202	35	45	104	2,939	4,030	19.0%	38.2%	37.8%	5.0%	0.0%	
<b>Sub-total</b>	<b>309</b>	<b>62</b>	<b>430</b>	<b>1,010</b>	<b>28,018</b>	<b>38,420</b>	<b>81.2%</b>	<b>10.3%</b>	<b>7.6%</b>	<b>0.7%</b>	<b>0.2%</b>		
<b>Stormwater drainage</b>	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Stormwater Pipes/Lines	258	100	101	88	15,549	20,291	65.8%	28.4%	4.5%	0.6%	0.7%	
	Stormwater Pits	35	8	16	13	2,508	3,273	72.7%	22.6%	3.6%	0.9%	0.2%	
<b>Sub-total</b>	<b>293</b>	<b>108</b>	<b>117</b>	<b>101</b>	<b>18,057</b>	<b>23,564</b>	<b>66.7%</b>	<b>27.6%</b>	<b>4.4%</b>	<b>0.6%</b>	<b>0.7%</b>		
<b>Open space / recreational assets</b>	Swimming pools	–	–	94	159	3,309	3,576	100.0%	0.0%	0.0%	0.0%	0.0%	
	Other	35	7	391	402	5,599	8,062	53.8%	22.2%	23.6%	0.4%	0.0%	
	<b>Sub-total</b>	<b>35</b>	<b>7</b>	<b>485</b>	<b>561</b>	<b>8,908</b>	<b>11,638</b>	<b>68.0%</b>	<b>15.4%</b>	<b>16.3%</b>	<b>0.3%</b>	<b>0.0%</b>	
<b>Total – all assets</b>		<b>17,063</b>	<b>4,471</b>	<b>4,414</b>	<b>4,496</b>	<b>365,097</b>	<b>470,119</b>	<b>66.0%</b>	<b>22.2%</b>	<b>8.0%</b>	<b>2.9%</b>	<b>0.9%</b>	

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

# Blayney Shire Council

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

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**Infrastructure asset condition assessment 'key'**

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

## Blayney 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</b>					
Asset renewals <sup>1</sup>	<b>10,155</b>	<b>154.68%</b>	205.14%	212.83%	> 100.00%
Depreciation, amortisation and impairment	<b>6,565</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>17,063</b>	<b>4.55%</b>	5.52%	3.28%	< 2.00%
Net carrying amount of infrastructure assets	<b>375,292</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>4,496</b>	<b>101.86%</b>	104.88%	116.96%	> 100.00%
Required asset maintenance	<b>4,414</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>4,471</b>	<b>0.95%</b>	1.20%	0.75%	
Gross replacement cost	<b>470,119</b>				

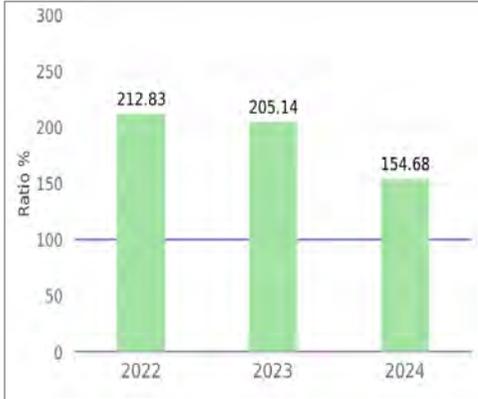
(\*) All asset performance indicators are calculated using classes identified in the previous table.

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

# Blayney 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**

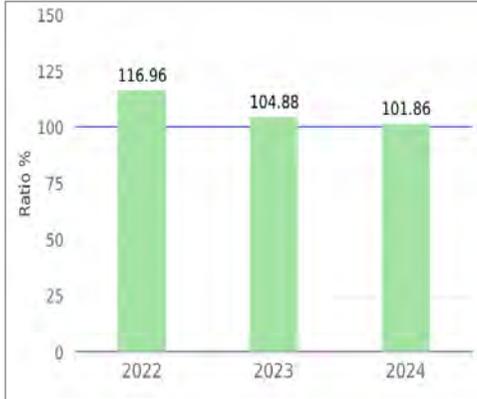
23/24 ratio 154.68%

The building and infrastructure renewal ratio achieved the benchmark in 2023/24. This is a result of Council focusing on renewals of road infrastructure, gravel resheeting, culvert and bridge replacements.

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**

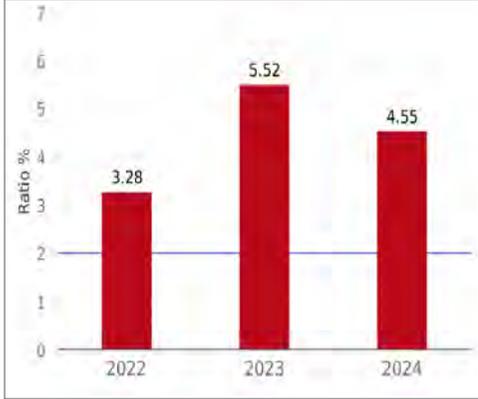
23/24 ratio 101.86%

Council's performance on this ratio has slightly declined in the 2023/24 financial year however it has consistently remained above the benchmark. This ratio indicates that the current funds Council are investing should be enough to prevent infrastructure backlog from increasing.

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**

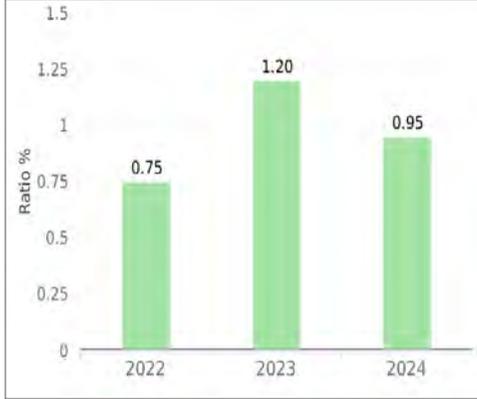
23/24 ratio 4.55%

Council's infrastructure backlog ratio remains outside the desired level. The ratio indicates significant backlog of Infrastructure to bring assets to condition 3 or better. Council has allocated expenditure for the capital renewal of buildings and urban stormwater, which will improve asset condition and in turn, improve this ratio.

Benchmark: — < 2.00% ■ Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting ■ Ratio is outside benchmark

### Cost to bring assets to agreed service level



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

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

**Commentary on result**

23/24 ratio 0.95%

This ratio refers to the cost for Council to bring assets to condition 3 or better, against the value of all infrastructure assets. This ratio has decreased to 0.95% from 1.20% in 22/23 however is still substantially below the 2.14% in 2019. This reflects a decrease in Council's backlog of assets in condition 4 & 5 which could be attributed to a large amount of capital renewal works brought to book this financial year.



**A3**

**PAYMENT OF EXPENSES &  
PROVISION OF FACILITIES  
TO THE MAYOR AND  
COUNCILLORS POLICY**



SHIRE COUNCIL  
**Blayney**

**Payment of Expenses and the  
provision of Facilities to the Mayor and  
Councillors Policy**

<b>Policy</b>	1A
<b>Officer Responsible</b>	Director Corporate Services
<b>Last Review Date</b>	15/08/2022

**Strategic Policy**

## **1. OBJECTIVE OF POLICY**

Section 252 (1) of the Local Government Act 1993 requires Council to adopt a policy concerning the payment of expenses incurred or to be incurred by, and the provision of facilities to, the mayor, the deputy mayor and other councillors (including Administrators) in relation to discharging the functions of civic office.

The purpose of this policy is to ensure that councillors receive adequate and reasonable expenses and facilities to enable them to carry out their civic duties and that there is accountability and transparency in the payment of expenses incurred, or to be incurred by Councillors (including Administrators). The overriding principle to be addressed in the development of this policy is that the provisions of the policy meet the expectations of the local community.

This policy does not deal with matters associated with the setting and payment of annual fees to the Mayor and Councillors, which are determined by the Local Government Remuneration Tribunal.

Any reference hereon in this policy to Councillors will encompass Administrators.

## **2. STATUS OF THE POLICY**

This policy has been prepared in accordance with the "Guidelines for the Payment of Expenses and the Provision of Facilities for Mayors and Councillors in NSW" as issued by the Office of Local Government, Department of Premier and Cabinet dated 7 October 2009 (Circular 09-36).

## **3. PAYMENT OF EXPENSES**

### **3.1. CONFERENCES AND SEMINARS**

Requests for attending conferences shall be in writing outlining the benefits for Council. A written report shall be furnished to Council from the Councillor or staff accompanying the Councillor on the aspects of the conference relevant to council business and / or the community. No written report shall be required for the Local Government NSW Annual Conference.

Council will meet the following expenses for Councillors attending conferences and seminars which have been authorised by Council resolution or by the Mayor under delegated authority.

### **3.1.1. Registration Fees**

- i) Payment of registration fees for attendance at conference / seminar sessions.
- ii) Payment of official conference / seminar lunches and dinners, and associated tours where they are relevant to the business and interests of Council, if not covered by the registration cost.

### **3.1.2. Accommodation**

Payment of accommodation costs on the following basis:

- i) Accommodation selected by the Council or General Manager on the basis of cost and convenience of location to the conference. A Councillor may choose accommodation at a different location but which is the same cost or less.
- ii) The number of accommodation days provided under this policy shall be limited to:
  - a. Registration day;
  - b. Each day on which official sessions of the conference / seminar are held, as well as the night preceding the conference / seminar where travelling schedules reasonably require such accommodation; and
  - c. Each day on which a Councillor is required to be accommodated en route to and from the conference / seminar.
- iii) Any additional accommodation costs incurred as a result of the attendance of partners and/or children shall be borne by the Councillor.

### **3.1.3. Car Parking Fees**

Council shall meet the cost of the following car parking fees.

- i) Hotel / Motel parking – additional car parking fees not included in accommodation costs.
- ii) Airport parking – costs incurred in the parking of a Councillor's private vehicle at an airport for the duration of a conference / seminar, subject to the vehicle being parked in the most economical airport car park.

Reimbursement for parking expenses shall be made upon the production of appropriate receipts and tax invoices, and the completion of the required claim form. Claim for such expenses shall be made within two (2) months of the date of return from the conference / seminar.

The driver is personally liable for all traffic infringements and parking fines incurred while travelling in private or Council vehicles. Claims for reimbursement or payment of expenses shall be refused.

## **TRAINING AND PROFESSIONAL DEVELOPMENT**

Council shall meet the expenses for Councillors attending training and professional development which have been authorised by Council resolution or by the Mayor under delegated authority, where the training or educational course is directly related to Councillors civic functions and responsibilities.

The specific expense items met by Council are the same as those applicable to "Conferences and Seminars", as listed at clause 3.1.

### **3.2. REIMBURSEMENT AND RECONCILIATION OF EXPENSES**

Councillors seeking reimbursement of costs and expenses, incurred in accordance with the requirements of this Policy, shall only be approved upon the production of appropriate receipts and tax invoices, and the completion of the required claim form.

Claims for reimbursement of costs and expenses shall be made within two (2) months of the costs and/or expenses being incurred, unless otherwise specified within this policy.

### **3.3. CLAIM FORM**

Provided as an attachment (Attachment A) to this Policy, is the prescribed Claim Form which shall be completed by any Councillor seeking reimbursement of their costs and expenses.

It is the responsibility of the Councillor to ensure that the Claim Form is submitted accurately and complete, and within the prescribed timeframe as required by this Policy.

Incomplete claim forms may result in costs and expenses not being reimbursed.

### **3.4. PAYMENTS IN ADVANCE**

Councillors may request payment in advance in anticipation of expenses to be incurred in attending conferences, seminars and training away from home. Councillors may also request an advance payment for the cost of any other service or facility covered by this Policy. However, Councillors shall fully reconcile all expenses against the cost of the advance within fourteen (14) days of their return.

Note: No general allowance type payment shall be made under any circumstances.

### **3.5. PAYMENT OF EXPENSES FOR SPOUSES, PARTNERS AND ACCOMPANYING PERSONS**

Where the business of Council includes an invitation to a Councillor's spouse, partner or accompanying person, Council shall meet all reasonable costs associated with the spouse, partner or accompanying person attending that function.

In circumstances where an invitation is not extended to a Councillor's spouse, partner or accompanying person, that spouse, partner or accompanying person may accompany the Councillor on the business of Council, at the expense of the Councillor.

Attendance at the Local Government NSW Annual Conference shall be regarded as business of the Council and, as permitted by the Office of Local Government Guidelines, registration and official conference dinner costs be met by Council.

An accompanying person is a person who has a close personal relationship with the councillor and/or provides carer support to the councillor.

### **3.6. INCIDENTAL EXPENSES**

Claims for reimbursement of reasonable out-of-pocket or incidental expenses incurred by a Councillor whilst attending conferences, seminars or training courses shall only be approved upon presentation of receipts and the completion of the prescribed claim form. Payments of general expense allowances shall not be permitted under this policy.

Incidental expenses will be paid in accordance with the annual Taxation Determination issued by the Australian Taxation Office titled: *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the xxxx-xx income year?* Amounts claimed shall not exceed amounts specified in the Taxation Determination.

### **3.7. INSURANCE**

Council shall effect an appropriate level of insurance for Councillors in the following areas:

- i) Public Liability – for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- ii) Professional Indemnity – for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- iii) Personal Accident – coverage of Councillor and/or spouse while on Council business.
- iv) Defamation – excluding Councillor to Councillor, Councillor to Staff and Staff to Councillor.
- v) Travel – for approved travel on Council business.

Council shall meet any excess applicable under a policy for:

- Councillor and Officers – in relation to a Councillor performing their civic duties or Council functions;
- Other Insurances – in specific instances when considered necessary by the General Manager (e.g. travel insurance).

### **3.8. LEGAL EXPENSES**

Council may indemnify or reimburse the reasonable legal expenses of:-

- i) A Councillor defending an action arising from the performance in good faith of a function under the Local Government Act 1993 (refer Section 731), provided that the outcome of the legal proceedings is favourable to the Councillor.
- ii) A Councillor defending an action in defamation, provided that the outcome of the legal proceedings is favourable to the Councillor.
- iii) A Councillor involved in the event of:
  - An inquiry, investigation or hearing into a Councillor's conduct by any of the following:
    - o Independent Commission Against Corruption
    - o Office of the NSW Ombudsman
    - o Office of Local Government, Department of Premier and Cabinet
    - o NSW Police Force
    - o Director of Public Prosecutions
    - o Local Government Pecuniary Interest Tribunal
    - o Council's Conduct Review Committee / Reviewer

This is provided that the subject of the inquiry, investigation or hearing arises from the performance in good faith of a councillor's functions under the Local Government Act 1993 and the matter before the investigative or review body has proceeded past any initial assessment phase to a formal investigation or review. In the case of a conduct complaint made against a councillor, legal costs shall only be made available where a matter has been referred by the General Manager to the conduct reviewer/conduct review committee to make formal enquiries into that matter in accordance with the procedures in the Code of Conduct. In the case of a pecuniary interest or misbehaviour matter legal costs shall only be made available where a formal investigation has been commenced by the Office of Local Government.

In addition, legal costs shall only be provided where the investigative or review body makes a finding that is not substantially unfavourable to the councillor. This may include circumstances in which a matter does not proceed to a finding. In relation to a councillor's conduct, a finding by an investigative or review body that an inadvertent minor technical breach had occurred may not necessarily be considered a substantially unfavourable outcome.

Council shall not meet the legal costs of legal proceedings initiated by a Councillor under any circumstance.

Council shall not meet the legal costs of a councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.

Legal costs shall not be met for legal proceedings that do not involve a councillor performing their role as a councillor.

Council may lawfully obtain insurance cover against the risk of having to meet the reasonable legal costs of a councillor, or to reimburse those costs, provided that the costs or reimbursements are ones that it is authorised to meet.

Council may reimburse such Councillor, after the conclusion of the inquiry, investigation, hearing or proceeding, for all legal expenses properly and reasonable incurred, given the nature of the inquiry, investigation, hearing or proceeding, on a solicitor / client basis. Such determination shall be by resolution of Council.

### **3.9. CARER'S PROVISIONS**

#### **3.9.1. Carer's Expenses**

Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member shall be entitled to reimbursement of carer's expenses up to a maximum of \$1,000 per annum for attendance at Council and Committee meetings and other official civic functions noted below, plus reasonable travel from their principal place of residence. Child care expenses may be claimed for children up to and including the age of 16 years. Reimbursement of carer's expenses shall be made after submission of receipts and tax invoices and completion of the prescribed claim form. Claims for such expenses shall be made within one (1) month of the expense being incurred. Official civic functions may include:

- Attendance at Ordinary and Extraordinary meetings of Council.
- Attendance at Council Committee meetings of which the Councillor is a member.
- Attendance at Ordinary, Committee and Sub-Committee meetings of an organisation where the Councillor has, by Council resolution, been duly elected as a Council delegate.
- Attendance at inspections, within or outside the area as authorised by Council resolution or by the Mayor under delegated authority.
- Attendance at official Council functions as authorised as Council business by a resolution of Council.
- Attendance at conferences or seminars approved by Council resolution or by the Mayor under delegated authority.
- Attendance at training or professional development approved by Council resolution or by the Mayor under delegated authority.
- Attendance at functions to which the Mayor has been invited, which are attended at the request of the Mayor.

Councillors shall provide suitable evidence to the General Manager that reimbursement is applicable, such as advice from a medical practitioner in the event of caring for an adult person.

### **3.9.2. Expenses and Facilities for Councillors with Disabilities**

In addition to the provisions of 3.10.1, for any councillor with a disability, Council may resolve to provide reasonable additional facilities and expenses, in order to allow that Councillor to perform their civic duties.

## **4. CONSIDERATION OF SPECIFIC EXPENSES FOR MAYORS AND COUNCILLORS**

### **4.1. GENERAL TRAVEL ARRANGEMENTS**

All travel by Councillors shall be undertaken by utilising the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

Note: The driver is personally responsible for all traffic infringements and parking fines incurred while travelling in private or council vehicles on Council business.

### **4.2. LOCAL TRAVEL ARRANGEMENTS AND EXPENSES**

For the purposes of this Policy, Local Travel will include travel conducted within the following Local Government Areas:-

- Blayney
- Cowra
- Bathurst
- Orange
- Cabonne
- Dubbo

For the purposes of this Policy, where Council Delegates attend meetings of the Lachlan Regional Transport Committee Inc, Local Travel will include travel conducted within, and transiting to, the Local Government Areas of the members to this Committee.

Travelling expenses within these Local Government Areas shall be paid to Councillors upon submission of the completed claim form for:

- Attendance at Council or Committee meetings;
- Undertaking approved business of the Council.

Councillors are encouraged to pool vehicles where practicable.

#### **4.3. NON-LOCAL AND OTHER TRAVEL ARRANGEMENTS AND EXPENSES**

Payment of travelling expenses for all other travel outside of the “local area” as defined above shall be submitted to Council for consideration, and shall only be paid if approved.

All non-local and other travel should be advised to the General Manager in advance for coordination of accommodation and travel arrangements (if required). Such advice shall be on a travel authority and submitted in time for approval by Council as attached to this policy. For risk minimisation Councillors are to pool vehicles where practicable. All travel by vehicle shall be by the following priority:

- a. Council vehicle (if available)
- b. Councillor vehicle
- c. Hire vehicle

Claims for expenses incurred shall be submitted on the approved claim form as attached to this Policy, and each claim shall clearly state the purpose of the travel.

#### **4.4. TRAVELLING EXPENSES PER KILOMETRE RATE**

Approved claims for payment of travelling expenses shall be fixed at the rate per kilometre for vehicles per the cents per kilometre method as determined by the Australian Taxation Office.

#### **4.5. OTHER EXPENSES**

Councillor claims for payment of “Other Expenses” not specifically covered by this Policy shall be presented in a report to Council for consideration and shall only be paid if approved.

### **5. PROVISION OF FACILITIES**

#### **5.1. GENERAL PRINCIPLES**

The provision of facilities, equipment and services to the Mayor and Councillors shall be used by the Mayor and Councillors only for the purposes of fulfilling their civic duties and functions. However, Council acknowledges that infrequent and incidental private use of the facilities and equipment may occur.

Council facilities, equipment and services shall not be used to produce and disseminate election material, personalised pamphlets or newsletters (and the like) or material for any other political purpose.

## **5.2. TECHNOLOGY EQUIPMENT**

### **5.2.1. Mobile Devices**

At the expense of Council, each Councillor shall be provided with Technology equipment, the provision of a mobile device (i.e tablet or laptop). Such equipment will be provided with required applications for Councillors to undertake their duties. Any additional applications at Council expense must be made in writing with substantiation of need.

Councillors shall be provided a \$50 itunes card on commencement of each Council term for purchase, update or replacement of applications. Any amounts beyond this will be subject to claim.

Council will not be responsible for purchase, update or replacement of applications not purchased through Council in the event of equipment failure.

### **5.2.2. Data Allowance**

Tablet devices shall include a data plan allowance of 1 gigabyte per month. Councillors shall be eligible to claim a data allowance of up to 50% reimbursement of data charges associated with home internet and telephone up to a maximum value determined by Council annually.

## **5.3. APPAREL**

At the expense of Council, each Councillor shall be provided with the following apparel each term:

- Two (2) ties or scarves;
- Two corporate polo shirts or dress shirts or a combination thereof;
- Corporate blazer and
- Protective clothing as deemed required by the General Manager.

Any apparel purchased under this section shall carry the Council logo.

## **5.4. OTHER FACILITIES**

Councillors are to receive the benefit of:

- Provision and use of business cards and name badges;
- Postage of official correspondence - all mail is to be directed through the Council's own mailing systems;
- Meals/refreshments at Council, Committee, Sub-Committee Meetings and Working Parties, or at any other time deemed appropriate by the Mayor or General Manager whilst on Council business;

## **5.5. RETURN OF FACILITIES**

Councillors shall return any equipment or other facilities to Council after the completion of their term of office, extended leave of absence or at the cessation of their civic duties.

Where a separate sim card / telephone had been established, this line shall be disconnected at Council's expense. However, should the Councillor wish to retain the use of this line, then at Council's expense, the line shall be transferred into the name of the Councillor.

Councillors will also have the option of purchasing the equipment previously allocated at an agreed fair market price or written down price value.

## **6. PROVISION OF ADDITIONAL EQUIPMENT AND FACILITIES FOR MAYORS**

### **6.1. SECRETARIAL SUPPORT**

Secretarial support facilities are available to the mayor during normal office hours, through the General Manager.

### **6.2. CREDIT CARD**

- i) The Mayor will be provided with a Corporate Credit Card to facilitate payment of incidental expenses such as attendance at functions, accommodation, parking and entertainment in conjunction with discharging the functions of the Mayoral Office.
- ii) The credit card will have a limit of \$2,000 personally issued to the Mayor. The application form is to be signed by the Mayor.
- iii) The credit card is to be used for Council-related business expenditure only.
- iv) The credit card must not be used for obtaining cash advances.
- v) Upon completion of the Mayoral term, the credit card is to be returned to the General Manager on or prior to the date the term ceases.
- vi) Ongoing use of the credit card by the Mayor will be in accordance with and subject to any other policy relating to the use of such credit facilities adopted by Council from time to time.



**ATTACHMENT B – TRAVEL AUTHORITY**

**BLAYNEY SHIRE COUNCIL  
COUNCILLOR TRAVEL AUTHORITY  
FOR NON-LOCAL AND OTHER TRAVEL**

Pursuant to the Payment of Expenses and the Provision of Facilities to the Mayor and Councillors Policy the following application is submitted:

Name of Councillor: \_\_\_\_\_

Purpose of Travel: \_\_\_\_\_

Date(s): \_\_\_\_\_ Time from / to: \_\_\_\_\_

Location: \_\_\_\_\_

Venue: \_\_\_\_\_

**Mode of Transport: (please circle)**

Air                  Council Vehicle                  Councillor Vehicle                  Hire Vehicle

**Accommodation (if required):**

Single Room: \_\_\_\_\_ Double Room: \_\_\_\_\_ Other: \_\_\_\_\_

Motel preference: \_\_\_\_\_

Please provide other relevant details (e.g. special requirements):

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

(Authority should be lodged with sufficient time for Council report for approval to be submitted.)

**Office Use Only**

Council meeting date: \_\_\_\_\_ Minute No.: \_\_\_\_\_

Transport: \_\_\_\_\_ Order No.: \_\_\_\_\_

Motel: \_\_\_\_\_ Order No.: \_\_\_\_\_

# BLAYNEY SHIRE COUNCIL COUNCILLOR DATA ALLOWANCE CLAIM FORM

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to reimbursement of internet (data) charges associated with home internet and telephone.

A new data allowance claim is required to be lodged each Council term or where an internet (data) plan or provider is changed.

**Name of Councillor:** \_\_\_\_\_

Date	Data provider	Internet Plan value per month \$	Claim per month \$

Maximum claimable is amount determined and approved by Council annually.

Please attach copy of invoice to substantiate plan value.

Please note: A new claim must be submitted where the plan value changes.

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

Office Use Only

**TOTAL CLAIM**

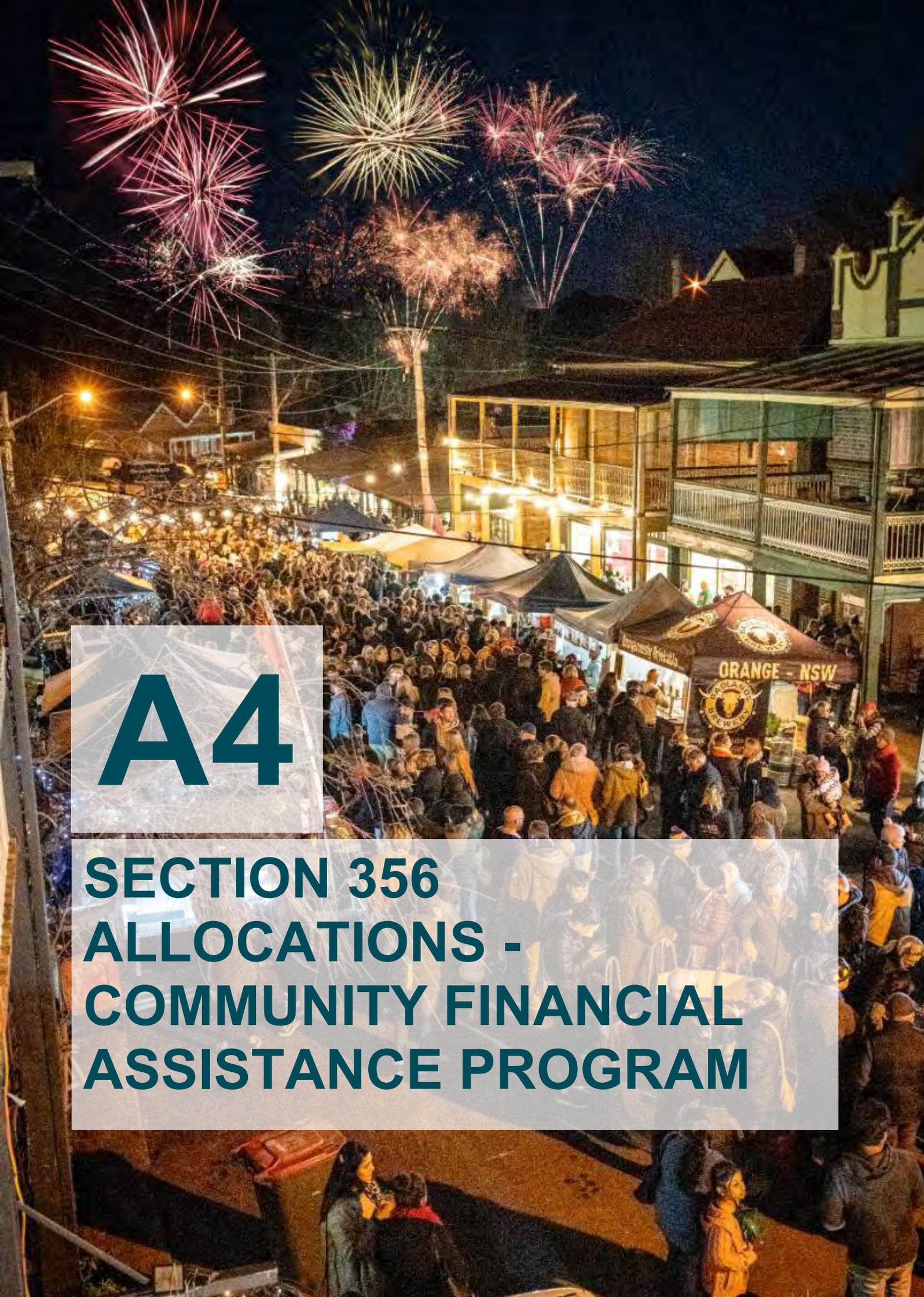
**TOTAL**

\$

\_\_\_\_\_

=====

	<b>Date</b>	<b>Minute No.</b>
<b>First Adopted:</b>	<b>20/9/1999</b>	<b>592</b>
<b>Last Reviewed:</b>	<b>13/08/2001</b>	<b>388</b>
	<b>12/02/2007</b>	<b>7</b>
	<b>14/05/2007</b>	<b>07/094</b>
	<b>12/05/2008</b>	<b>08/105</b>
	<b>29/09/2008</b>	<b>08/231</b>
	<b>08/02/2010</b>	<b>1002/010</b>
	<b>09/05/2011</b>	<b>1105/007</b>
	<b>12/09/2011</b>	<b>1109/022</b>
	<b>10/12/2012</b>	<b>1212/005</b>
	<b>09/09/2013</b>	<b>1309/009</b>
	<b>16/09/2014</b>	<b>1409/010</b>
	<b>14/09/2015</b>	<b>1509/006</b>
	<b>19/09/2016</b>	<b>1609/009</b>
	<b>16/04/2018</b>	<b>1804/009</b>
	<b>15/08/2022</b>	<b>2208/009</b>
<b>Next Review:</b>	<b>18/02/2025</b>	



**A4**

**SECTION 356  
ALLOCATIONS -  
COMMUNITY FINANCIAL  
ASSISTANCE PROGRAM**

## COMMUNITY FINANCIAL ASSISTANCE PROGRAM 2023/24

Recipient	\$
<b><u>INSURANCE ASSISTANCE</u></b>	
Barry Progress Association	639
Blayney Shire Arts & Craft Inc.	660
Blayney Shire Community Mens Shed	356
Carcoar Community Association	700
Hobbys Yards Community Association	1,013
Lyndhurst Soldiers Memorial Hall	1,072
Millthorpe School of Arts	555
Newbridge Progress Association	790
	<b>\$5,785</b>
<b><u>SCHOOL AWARDS &amp; SPORTING RELATED ASSISTANCE</u></b>	
Blayney High School	100
Blayney Public School	100
Carcoar Public School	100
Lyndhurst Public School	100
Millthorpe Primary School	100
Neville Public School	100
St Josephs Primary School Blayney	100
	<b>\$700</b>
<b><u>SPORTING RELATED FINANCIAL ASSISTANCE</u></b>	
Joshua & Madison Newman	1,000
Connor Bennett	300
Heidi Zwiers	300
Ky & Jake Hurst	800
	<b>\$2,400</b>
<b><u>RATES AND CHARGES CONTRIBUTIONS</u></b>	
Anglican Parish of Blayney	876
Blayney Church House	536
Carcoar & District Historical Society	1,962
Carcoar Dam Sailing Club	574
Country Women's Association - Carcoar / Mandurama Branch	738
Country Women's Association - Millthorpe Branch)	1,969
Dover Park Reserve Trust	340
Hobbys Yards Community Association	757
Lyndhurst Soldiers Memorial Hall	787
Millthorpe & District Historical Society	4,881
Millthorpe School of Arts	2,297
School of Arts Community Hall Carcoar	754
St James Parish Blayney	404
St Pauls Carcoar Community	192
Stringybark Craft Newbridge	921
Tallwood Public Hall	892
	<b>\$18,880</b>
<b><u>COMMUNITY EVENTS/CULTURAL ACTIVITIES</u></b>	
Bathurst Old Boys Rugby Union	486
Blayney A&P Association	500

## COMMUNITY FINANCIAL ASSISTANCE PROGRAM 2023/24

Recipient	\$
Blayney Floral & Art Garden Club	165
Blayney Local and Family History Group	594
Blayney Red Cross	594
Blayney Shire Arts & Craft Inc.	594
Blayney Shire Community Mens Shed	563
Blayney Woolcraft and Hobby Group	1,080
Can Assist	899
Carcoar P & H Association	2,612
CWA - Central West Group	300
Inner Wheel Club of Blayney Inc.	594
Junction Reefs Reserve Trust	4,510
Lifeline Central West	500
Lyndhurst RSL - Anzac Day	650
Millthorpe Village Committee	1,601
Millthorpe Fire Festival	920
Millthorpe Markets	2,000
Neville Showground Reserve and Recreation Ground Trust	3,410
Newbridge Art Group	1,000
Newbridge Progress Association	2,346
Orange RSL / Lyndhurst RSL	3,135
Probus Club of Blayney	605
Sidetrack Arts	1,000
	<b>\$30,658</b>
<b>FUNDING ROUND ALLOCATIONS</b>	
National All Breeds Heifer Show Association	3,000
Blayney Shire Community Mens Shed	3,000
Blayney High School	3,150
Anglican Parish of Blayney	3,000
Carcoar P & H Association	6,928
Carcoar Community Association	1,200
Country Womens Association - Millthorpe Branch	3,000
Blayney Junior Soccer Club	4,040
Country Education Foundation	5,000
Millthorpe & District Historical Society	25,000
Blayney Golf Club	13,200
Newbridge Progress Association	4,130
Blayney Netball Association	2,000
Blayney A&P Association	2,860
Neville Equine Performance Inc.	3,000
Can Assist	477
Lyndhurst Soldiers Memorial Hall	929
Millthorpe School of Arts	2,000
RDA Australia	1,500
	<b>\$87,414</b>
<b>TOTAL DISTRIBUTION FOR 2023/24</b>	<b>\$145,837</b>



**A5**

**GOVERNMENT INFORMATION  
(PUBLIC ACCESS) ACT  
ANNUAL REPORT**

# 2023/24 ANNUAL REPORT



## GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT

IPC Lodgement date: 24 September 2024

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

Reviews carried out by the agency	Information made publicly available by the agency
Yes	No

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
4

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	5	0	5
% of Total	100.00%	0.00%	

Schedule 2 Statistical information about access applications to be included in annual report

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/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	1	0	0	0	0	0	0	0	1	20.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	1	0	0	0	0	0	0	0	1	20.00%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	2	0	0	0	0	0	0	1	3	60.00%
Members of the public (other)	0	0	0	0	0	0	0	0	0	0.00%
Total	4	0	0	0	0	0	0	1	5	
% of Total	80.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%		

\* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

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/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0.00%
Access applications (other than personal information applications)	4	0	0	0	0	0	0	1	5	100.00%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	4	0	0	0	0	0	0	1	5	
% of Total	80.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%		

\* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	0	0.00%
Invalid applications that subsequently became valid applications	0	0.00%

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

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	0	0.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	0	

\*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

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

	Number of times consideration used*	% of Total
Responsible and effective government	0	0.00%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	0	0.00%
Business interests of agencies and other persons	0	0.00%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	4	100.00%
Decided after 35 days (by agreement with applicant)	0	0.00%
Not decided within time (deemed refusal)	0	0.00%
Total	4	

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	0	0	0	
% of Total	0.00%	0.00%		

\*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0.00%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	



**A6**

**PUBLIC INTEREST  
DISCLOSURES  
ANNUAL REPORT**

# **2023/24 ANNUAL REPORT**



## **PUBLIC INTEREST DISCLOSURES ANNUAL REPORT**

Date lodged with NSW Ombudsman: 29/07/2024

## Public Interest Disclosures

Council is required under the Public Interest Disclosures Act to collect and report on information about public interest disclosures (PIDs).

No PIDs were made for the period 1 July 2023 to 30 June 2024:

Total number of purported PIDs made by public officials to the reporting agency that were not public interest disclosures	0
Total number of purported PIDs that were made by other persons (not public officials) to the reporting agency that were not public interest disclosures	0
How many purported PIDs (that were not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not made by a public official?	0
How many purported PIDs (that were not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not a report of serious wrongdoing?	0
How many purported PIDs (that were not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not a report of serious wrongdoing?	0
How many voluntary PIDs did the reporting agency receive during the return period?	0

**How does the reporting agency ensure public officials associated with the agency are aware of the PID Act 2022?**

- Posters / pamphlets
- Content on the Council intranet
- Internal newsletter / bulletins

**Does the reporting agency include content on the PID Act 2022 in its induction program?**

Yes.

**Does the reporting agency include content on the PID Act 2022 in its induction program?**

Yes.

**Has the head of the agency received training on the agency's PID policy and on their responsibilities under the PIDAct 2022?**

Yes.

**Have all disclosure officers received training on the agency's PID policy and on their responsibilities under the PIDAct 2022?**

Yes.

**Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022?**

Yes.

**What measures has the agency taken to promote a 'speak up' culture among public officials associated with the agency?**

Promotion of policy, training of staff, encouraging of staff to report wrongdoing through poster and intranet promotion, transparency in decision making.

Council has taken the following actions to ensure that staff are aware of their responsibilities under section 6E(1)(b) of the Act:

- Information on public interest disclosures included in Council's *Employee Manual*.
- Discussion of policy during induction and re-induction of all Council staff. With staff undertaking that they have read and understood Council's internal reporting policy.
- The Policy was available in Council's Policy Register on its Intranet and Website.
- Promotional posters displayed in work areas and lunchrooms.
- Promotional information on Intranet home page.
- Promotion in Management and Executive weekly update to all staff from General Manager.
- Discussion at staff and team meetings and toolbox talks.



**A7**

**DISABILITY INCLUSION  
ACTION PLAN  
ANNUAL REPORT**

# 2023/24 ANNUAL REPORT



## DISABILITY INCLUSION ACTION PLAN 2022-2026

Date endorsed by Council: 27/08/2024  
Resolution No.: 2408/016

## DISABILITY INCLUSION ACTION PLAN 2022 - 2026: ANNUAL REPORT AS AT 30/06/2024

Community Attitudes and Behaviours						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Improve community attitudes and awareness of access issues and disability inclusion.	Promote access awareness and deliver community education around disability inclusion.	ES	4.1	A minimum of two promotional items are to be circulated annually.	Annually	Project updates on social media included educational information on accessibility. International Day of People with Disability and Global Accessibility Awareness Day information shared. Tourism Website listings include photos promoting disability inclusion and utilisation of Liberty Swing and Belubula River Walk.
	Include features in Council's communications to the community about accessibility in and around the Shire.	ES	4.1	Include accessibility in at least one community newsletter/Council notices page annually.	Annually	E-Newsletter Highlights for International Day of People with Disability and the Access Incentive Scheme
	Funds are allocated for Council's Access Incentive Scheme to improve access to local businesses and community organisation premises.	PES	3.4	Annual funds made available in Council's annual Operational Plan.	Annually	No applications were received during the reporting period. A consultant was engaged to provide advice on the project to construct a covered link at Newbridge Showground given the community benefit involved.
	Promotion and administration of Council's Access Incentive Scheme to improve access to local businesses and community organisation premises with Main Street hospitality outlets prioritised.	PES	3.4	Minimum of 2 external advertisements / promotion of program.  Minimum of 2 businesses and / or community facilities upgraded each year subject to receipt of applications that satisfy guidelines.	Annually  Annually	Promotion on website was undertaken on an ongoing basis.  Promotion in GM Conversation has occurred.
	Raise the profile of the DIWG across the Blayney Shire to provide community another avenue to report back	ES	4.1	A minimum of 2 articles promoting disability inclusion per annum in GM Conversation and Council Newsletter.	Annually	Promotion and awareness of disability inclusion as reported elsewhere. Working Group also engaged to advise options for DIWG promotion. Reports of incidents and compliance issues encouraged through Council to expedite resolution, if required.
	Review, update and promote the Missed Business Brochure to local businesses.	CS	4.1	Missed Business Brochure updated and promoted to businesses in the Blayney Shire.	Annually	Working Group has discussed alternate solutions to distribution of a hardcopy brochure and promotion on website. Promotion and awareness through use of social media platforms.

Community Attitudes and Behaviours						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Ensure consultation, support and assistance to local groups and organisations that support and / or advocate on behalf people with a disability.	Work with the Disability Inclusion Working Group to advocate for improved access and inclusion for people living with a disability or lived experience of disability.	CS	4.1	The Disability Inclusion Working Group meet at least 2 times per annum. Minutes of Working Group reported to Council meeting.	Ongoing  Ongoing	Meetings held 21/08/2023, 16/11/2023, 08/02/2024 and 09/05/2024.  Minutes of Disability Inclusion Working Group meeting tabled at September 2023, December 2023, March 2024 and May 2024 Council meetings.
	Review of DIAP where legislation around disability inclusion changes	CS	4.1	Document is updated to reflect any legislative change.	Annually	No changes to legislation. No action taken.
	Council supports engagement of service providers and advocates through the Blayney Interagency.	CS	4.1	Council provides access to a meeting facility and a Council officer in attendance.	Annually	Community Centre facility made available however no success with fostering interest from service providers and NSW Health for forum.

Building Liveable Communities						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Plan for connected and accessible pedestrian networks in each township.	Implementation of Active Movement Strategy that leads to the provision of suitable pathways.	IS	4.1	Active Movement Strategy reviewed and implementation commenced.	Annually	Updated Blayney Shire Active Movement Strategy (AMS) endorsed at July 2023 Council meeting. Works programmed in accordance with Council approved Capital Expenditure Program.
Increase number of continuous accessible paths of travel in town and village centres and to key destinations per Active Movement Strategy.	Implement projects, that include footpaths, road crossings and kerb ramps, identified in the Active Movement Strategy and apply for Grant funding for any other priority accessibility projects.	IS	4.1	Delivery of scheduled priorities identified in the Active Movement Strategy.	Annually	Delivery of AMS ongoing. Specific footpath projects commenced during period (excluding previously completed projects) include; - Plumb / Palmer Streets paths including replacement of kerb / path interfaces with formal kerb ramps.
Plan and deliver amenities to enable access for all.	Implement a program to improve our accessible public toilets.	IS	4.1	Public toilets meet Access to Premises Standards.	Ongoing	Carrington Park toilets open to the public.  Heritage Park toilets upgrade undertaken during period and nearing completion.
Plan for infrastructure that is accessible for all.	Encourage universal design in planning of new housing, infrastructure and buildings.	PES	3.4	Facilities and infrastructure meet Access to Premises Standards.	Ongoing	Staff are obliged to consider Access to Premises Standards in the assessment process for relevant applications
	Undertake improvement of accessible parking within Blayney Shire.	IS	1.1	2018 Blayney Shire audit of accessible car parking updated and improvement plan developed.  Accessible options investigated including costings for car parks created in or near Gold Street Park Mandurama and within Carcoar.	2023  2025	2018 Audit review commenced and anticipated completed review will be delivered in Q2 2024/25.  Options will be outlined and incorporated in the audit review above.
Increase access and inclusion to Council services and facilities.	A range of online and hard copy resources are provided at the Blayney Library to meet the diversity of needs in community.	CS (CWL)	4.4	Inclusive resources including large print books and audio books available for issue.	Ongoing	Resources available through CWL include large print books, audio books and online resources. Online resources also available to members.
	Community Centre is available for accessible activities and events.	ES	4.4	Concessional access provided subject to compliant application with Community Financial Assistance policy.	Ongoing	Community Financial Assistance Program promoted to users seeking concessional access and is utilised by a number of community groups.
	Centrepoin provides access for all.	PES (YMCA)	4.1	Concessional entry NSW Companion Card holders.	Ongoing	Operational Plan adopted with Concessional entry to NSW Companion Card holders in CentrePoint fee structure.
	Consider the particular needs of children living with disability in the design, layout and security of parks and playgrounds.	IS	4.2	Playgrounds are safe and inclusive.	Annually	Access considered and allowed for during upgrade / renewal works at parks. Carrington and Heritage Parks amenities blocks upgrades this year include disability access.

### Building Liveable Communities

Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Increase participation of people living with a disabilities in events, festivals and activities.	Promote inclusion for events held in the Blayney Shire.	CS	4.2	Include and review information about making events accessible in responses to Event Management Applications.	Annually	Accessibility of events promoted to event organisers with responses to Event Management Applications.
	Investigate potential solutions for feedback and review of events to assist event organisers to make events more accessible.	CS	4.2	Solution for feedback and review of events identified and subject to cost, implemented.	Annually	Undertaken on an as needs basis with event committees.  Millthorpe Markets now incorporates multiple accessible carparking.

### Creating Meaningful Employment Opportunities

Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Improve Council employment conditions and opportunities for people living with a disability.	Establish flexible work practices to encourage an inclusive working environment.	ES	2.1	Flexible work practices implemented.	Ongoing	Flexible work practices established and promotion of Council as a flexible workplace undertaken as needed and identified.
	Provide disability awareness training to staff and Councillors.	ES	2.4	Staff and Councillors and have completed training.	Each Council term	Training of staff and councillors undertaken in current Council Term (2 - 4 May 2022).
Ensure Council recruitment process is accessible for people living with a disability.	Review and update the recruitment process to ensure it is accessible for people living with a disability.	ES	2.1	Review undertaken and improvements made to promote inclusion.	Annually	Review of recruitment process undertaken.
	Promotion of Council as an Equal Employment Opportunity employer with all vacancies.	ES	2.1	Council positions vacant promote Council as an Equal Employment Opportunity employer.	Ongoing	Council promotion of job vacancies accompanied with statement that Council is an Equal Employment Opportunity employer.
Identify opportunities to procure goods and services from businesses in the region who employ people living with a disability.	Review procurement procedure to identify options to procure goods and services from identified businesses.	CS	2.1	Procedure reviewed and list developed and used within Council.	2023	Procurement Policy amended in 2023 to include reference to investigation and procurement of goods / services from Australian Disability Enterprises where suitable and practicable.

Enhancing Systems and Processes to Improve Access						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Ensure Council communication and customer service is accessible to all.	Apply access and inclusion principles to Council's communication channels.	ES	2.1	Council communication is accessible.	Ongoing	This occurs on an ongoing basis.
	Information is provided in an easy to read and accessible format.	ES	2.1	Promotional material presented in an accessible format.	Ongoing	This occurs on an ongoing basis.
	Promote Council's implementation of access and inclusion principles and recognise the rights and contribution of people living with a disability in the community.	ES	4.1	Promotion of Disability Inclusion Action Plan is undertaken.	Ongoing	This occurs on an ongoing basis with relevant projects.
	Ensure website conforms to Web Content Accessibility Guidelines conformance level AA.	CS	4.1	Website to conform to Web Content Accessibility Guidelines.	2023	Readspeaker implemented. Other options reviewed as improvement opportunities identified.
	Council meetings are livestreamed to provide an alternative for attendance at meetings in person.	CS	2.4	Council meetings are livestreamed.	Ongoing	Council meetings streamed monthly and accessible from Council's website. Investigation also underway for increasing transparency during meetings with an improvement to legibility of minutes.
Ensure a coordinated approach to disability and inclusion is adopted and maintained across all departments of Council.	Staff to be familiar with the Disability Inclusion Action Plan ensuring a coordinated approach to disability inclusion is maintained across the organisation.	CS	2.1	Disability Inclusion Action Plan is promoted on Council Intranet. Disability Inclusion Action Plan is circularised for reinforcement and status updates / outcomes.	Semi-annual	DIAP discussed and promoted amongst MANEX and meetings of Directors / Managers. DIAP promoted on Council Intranet  Plan circulated amongst responsible officers to update status and outcomes.
Ensure recognition of the Disability Inclusion Plan in Council's IP&R documentation.	Council's Disability Inclusion Plan is acknowledged in Council's Delivery Program and Annual Operational Plan.	CS	2.1	Council's Delivery Program and Annual Operational Plan includes acknowledgement of Council's Disability Inclusion Action Plan.	Annually	Reference to DIAP included in 2024/25 Operational Plan and 2024/25 - 2027/28 Delivery Program, adopted by Council at June 2024 meeting.

#### Acronyms

CS – Corporate Services

CWL – Central West Libraries

ES – Executive Services

IS – Infrastructure Services

PES – Planning and Environmental Services

YMCA – The Y NSW: CentrePoint Sport and Leisure Centre



**A8**

**SCHEDULE OF CAPITAL  
EXPENDITURE**

In 2023/24 Council outlaid an amount of \$13,902,078 in capital expenditure encompassing various asset renewal and upgrade projects, and renewal of equipment and plant. A summary of Council's capital expenditure program is shown below:

**INFRASTRUCTURE**

\$

**Local Roads - Construction**

Forest Reefs Road (R4R7)	82,192
Forest Reefs Road/Tallwood Road Intersection (R4R8)	1,239,265
Richards Lane upgrade (R4R9)	1,083,511
Barry Road (R4R9)	658,496
Tallwood Road (R4R9)	468,574
Storm Damage works	86,169
Repair Works RLRRP	303,933
Neville Road Patching (FLR4)	1,214,260
Errowanbang Road Realignment	16,692
Forest Reefs Road Realignment	5,936
Newbridge Road	5,400
Blayney Waste Facility Entrance Road	162,340
Gravel Resheeting	382,886
Heavy Patching Program	253,622
Reseal Program	212,656

**TOTAL 6,175,932**

**Regional Roads**

Belubula Way Resurfacing	121,692
Hobbys Yard Rd (R4R8 & R4R9)	145,157

**TOTAL 266,849**

**Bridges**

Culvert Renewal Program	33,866
Belubula Way over Icely Creek (R4R9 & REPAIR)	1,045,387
Storm Damage - Local Bridges	10,471
Lucan Road, Lyndhurst - Limestone Creek Bridge (FCB)	3,826
Four Mile Creek, Swallow Creek	34,272

**TOTAL 1,127,822**

**Footpaths**

Spot Renewals	37,984
Belubula River Walk Stage 3 (BBRF5)	34,658
Belubula River Walk Stage 4 (SCCF4)	221,462
Plumb St/Palmer St FP (SCCF5)	110,016
Orange Rd/Binstead St (SCCF5)	6,255
Mt McDonald Road (R4R8)	4,296
Carcoar - Coombing St - Showground Entrance - Icely St (R4R8)	11,884
Coombing St - FP Eulamore St - Showground Entrance (R4R8)	1,664
Trunkey St - Showground - Newbridge Hotel / Toomey St (R4R8)	146,848
Millthorpe (AMP AD1) Elliot St FP - Victoria - Pym St (R4R8)	92,901
Millthorpe - Glenorie Rd Stage 1 - Blake St to Overbridge (R4R8)	23,830
Millthorpe Glenorie Rd Stage 2 - Overbridge to Dog Run (R4R8)	22,399
King George Oval Parking & Pedestrian Integration (R4R8)	794,408

**TOTAL 1,508,605**

**LAND & BUILDINGS**

RFS Shed Blayney	440,096
Works Depot - Refurbishments	17,543
Amenities Refurbishment - Carrington Park (R4R8)	61,667
Amenities Refurbishment - Heritage Park (R4R8)	227,016
CentrePoint - Stage 2 Roofing Works (R4R7)	12,160
CentrePoint - Replace Shade Sail	14,410
<b>TOTAL</b>	<b>772,892</b>

**OTHER STRUCTURES**

Public Cemeteries - Infrastructure Works	5,805
Bore - Waste Facility	12,932
Community Centre Exterior Painting	13,909
KGO Grandstand Upgrades (SCCF5)	34,898
Boer War Memorial	12,881
Renewable Energy Project	20,000
CWELC Pump Upgrade	6,827
Newbridge Showground - Covered Walkway	96
Carcoar Dam Boating Safety and Fishing Facilities Upgrade	34,261
Village Enhancement Program	34,141
<b>TOTAL</b>	<b>175,750</b>

**Stormwater**

Stabback & Unwin St - Preliminary Works (LRCI)	1,537,053
Stormwater Drainage Renewals	17,913
<b>TOTAL</b>	<b>1,554,966</b>

**Other Transport & Communication**

Bus Shelters	1,500
<b>TOTAL</b>	<b>1,500</b>

**TOTAL INFRASTRUCTURE****11,584,316****PLANT & EQUIPMENT****Light Vehicle**

Light Vehicle Replacement	570,219
<b>TOTAL</b>	<b>570,219</b>

**Minor Plant**

Small Plant & Tools	2,665
<b>TOTAL</b>	<b>2,665</b>

**Major Plant**

Watercart	314,898
Watercart	314,898
Grader Cat 140M AWD	614,512
<b>TOTAL</b>	<b>1,244,308</b>

**Information Technology**

PC and equipment purchases / replacement	1,954
Mobile Device and Phone Replacements	8,024
<b>TOTAL</b>	<b>9,978</b>

**Other Plant & Equipment Purchases**

Community Centre	6,445
Library	10,466
Portable Grandstands	15,550
Administration Building	4,727
Pound	3,909
<b>TOTAL</b>	<b>41,097</b>

**TOTAL PLANT & EQUIPMENT**

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**1,868,267**

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**Sewerage Services**

Minor Assets	86,101
Lining/Replacement of Sewer Mains	168,326
Pump Replacements	11,095
STP Aerator Replacement	115,642
Recycled Water Treatment Plant	68,331
<b>TOTAL SEWERAGE SERVICES</b>	<b>449,495</b>

**Total Capital Expenditure**

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**13,902,078**

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**A9**

**STATE OF THE SHIRE  
REPORT**



# STATE OF OUR SHIRE REPORT 2021-2024

BLAYNEY SHIRE COUNCIL END OF TERM REPORT TO THE COMMUNITY



# Acknowledgement

Here in Blayney Shire, we gather on Wiradjuri country on which members and elders of the local indigenous community and their forebearers have been custodians for many centuries and on which aboriginal people have performed age old ceremonies of celebration, initiation and renewal, we acknowledge their living culture and their unique role in the region.



*Ngurambang by Nyree Reynolds*

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Adopted XXXX

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Disclaimer: The information contained in this publication is based on knowledge and understanding at the time of writing. However, because of advances in knowledge, users are reminded of the need to ensure that information upon which they rely is up to date and to check currency of the information with the appropriate officer of Blayney Shire Council or the user's independent adviser.

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## Our Elected Members



**Cr Scott Ferguson**  
Mayor



**Cr David Somerville**  
Deputy Mayor



**Cr Allan Ewin**



**Cr Craig Gosewisch**



**Cr John Newstead**



**Cr Michelle Pryse Jones**



**Cr Bruce Reynolds**

Blayney Shire Council consists of seven Councillors who equally represent the entire Local Government Area. The Mayor and Deputy Mayor are nominated and elected by their fellow Councillors.

Local Government elections were held on Saturday 4 December 2021. It is compulsory for all residents within the Council area to vote if their names appear on the electoral roll.

Non-resident property owners may vote if they make application for their names to be included on a non-residential roll.

Councillors are always happy to hear from members of the community about issues of interest and concern.

# What is the State of our Shire Report?

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## **Background**

The State of our Shire Report (previously known as the End of Term Report) is an overview on Council's and the community's progress in implementing the Community Strategic Plan (CSP) during the term. As a community it is important for us to have a document that defines how we want to grow into the future. The CSP is part of the Integrated Planning and Reporting (IP&R) framework that Council uses for strategic and operational planning.

The CSP is used to provide an understanding of community priorities and guides service delivery over the term of Council. The Blayney Shire Community Strategic Plan (2022 - 2032), the foundation of this framework, was prepared and adopted by the community and Council on 7 June 2022. The specific details of projects and programs that support the community's strategic objectives reflected in the CSP are spelt out in Council's Delivery Program (4 years) and Operational Plan (1 year). These documents are readily available to the community on Council's website or by contacting Council.

Supporting documents, via a Resourcing Strategy, that are integral to the Integrated Planning and Reporting framework and guide future planning processes include a Long Term Financial Plan (10 years), an Asset Management Plan (10 years) and a Workforce Management Plan (4 years).

## **The Report**

The State of our Shire Report is a reporting requirement under the IP&R framework. It serves as the outgoing Council's report to its community, reporting on Council's progress in implementing the Community Strategic Plan during its term, focusing on the initiatives Council has direct influence over.

It will also assist in informing the new Council when it reviews the Community Strategic Plan within nine months of its election.

The State of our Shire Report focuses on how effective council has been in delivering social, environmental, economic and civic leadership objectives over the term of the previous council. It reports against the high-level strategies and priorities of the CSP and has a community focus, rather than a council one. The Report covers the highlights and achievements over the term of Council and will be included in Council's Annual Report for 2023/24.

## Our Vision

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A busy, vibrant and thriving rural shire – a friendly and open place where people choose to live with a strong sense of community spirit and cohesiveness. With positive population growth, employment opportunities, increased diversity of industry and economic growth, Blayney Shire's township, villages and settlements will be dynamic and prosperous, welcoming those who live here and also those who visit. Our families and homes will continue to be safe within our caring and inclusive communities.

Irrespective of ability we will all enjoy the outdoors and facilities, improving our health and lifestyle whilst participating in a range of sporting and recreational activities. Growth will be achieved in a sustainable manner with industry, coexisting with productive farming land, open space, protecting the environment and restoring as a feature our built and natural heritage.

As the quintessential rural shire with Indigenous and European settlers influencing our architecture, agricultural and mining heritage we will celebrate our history, culture and rural lifestyle in style. As a picturesque, conveniently located area of the beautiful Central West of NSW we are a significant contributor to the visitor economy of the region; with a creative and artistic culture, food and wine, historic villages and four seasons. Blayney Shire will be engaged, proactive and acknowledged for undertaking major projects and delivering valuable services, collaborating at a regional, state and national level.

## Our Values

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The people who live in Blayney Shire are friendly, hardworking, loyal and very community focused. With a generosity of spirit and willingness to welcome visitors and new residents, the residents, business and industry will unite and rally together to assist families in need. We support diversity of interests, backgrounds and access to public amenities and services for all residents on an equitable and shared basis.

We are resourceful; our innovative thinking and competitive spirit supported by the contribution of volunteers working together collaboratively and sharing resources has produced great outcomes. We back ourselves and look forward positively and strategically with a can do attitude. We ask questions and expect transparency, balance, equity and accountability of our local, state and federal governments.

Most importantly we value honesty and respect for each other, our natural and built heritage and our valuable resources as we strive to achieve our future directions for our local villages and town within the shire and the whole region. We will make informed decisions by consulting and engaging with stakeholders whilst considering environmental, social and economic impacts.

## Overview of Blayney Shire

Blayney Shire Council encompasses the townships of Blayney, Carcoar (the third oldest inland settlement in New South Wales), the national trust designated village of Millthorpe and the smaller villages and localities of Lyndhurst, Mandurama, Garland, Kings Plains, Burnt Yards, Browns Creek, Caloola, Forest Reefs, Shaw, Gallymont, Errowanbang, Hobbys Yards, Moorilda, Panuara, Tallwood, Barry, Neville and Newbridge.

The main town in the Shire is Blayney, situated some 37km west of Bathurst, around 34.1km south of Orange and approximately a 3-hour drive to the outer suburbs of Sydney.

The Blayney Shire encompasses approximately 1,524.7 square kilometres of well-watered, gently undulating to hilly country on the Central Tablelands.

Much of the land is elevated, at over 900 metres above sea level, with the climate being partially suitable for cool climate crops and trees.

Blayney Shire is predominately rural in nature, fostering primary industries such as forestry, dairying, beef, lamb, wool, viticulture, orchards, potatoes, canola and other grains. Mining is also a key industry and the area is also home to other industrial activities such as manufacturing, transportation and food processing.

The resident population of the Blayney LGA is 7,497 (Census 2021).

Total economic output for the Blayney LGA is estimated at \$2.06B and it supports 3,495 jobs.



## ABS Statistics – Blayney (LGA)

	2016	2021
People Total	7,257	7,497
People – Male	49.8%	49.6%
People – Female	50.2%	50.4%
People – Median Age	42	43
People – Aboriginal or Torres Strait Islander	266	433
Country of Birth (Australia)	85.8%	87%
Language spoken at home (English)	91.5%	92.1%
Median Weekly Income (Household)	\$1,227	\$1,547
Unpaid Work – Voluntary through organisation or group	24.2%	18.2%
Families – With children	41.6%	41%
Families – Without children	41.8%	42.3%
Families – One parent	15.4%	15.3%
Dwelling – Occupied private	88.3%	90.9%
Dwelling – Unoccupied private	11.7%	8.9%
Dwelling – Separate house	94.8%	95.1%
Dwelling – Median rent	\$220/wk	\$270/wk
Dwelling – Median mortgage repayments	\$1,500/m	\$1,517/m
Dwelling – Internet connection	75.3%	N/A
Average motor vehicles per dwelling	2.1	2.2

Source: 2016 and 2021 Census



## How we measure progress

The Community Strategic Plan outlines a series of measures within each Future Direction. The below table outlines how the progress on each measure is reported in this report.

	<p><b>Progressing towards outcome</b></p> <p>This classification indicates that initiatives, projects or programs are demonstrating positive developments and are on track or have achieved the desired goals.</p> <p>Measures with this classification may have:</p> <ul style="list-style-type: none"><li>• Data or indicators show positive result or trend</li><li>• Project/s delivered during the reporting period</li><li>• Project/s in progress and on track with sufficient resources allocated</li></ul>
	<p><b>Stable</b></p> <p>This classification signifies that current initiatives, plans or programs are maintaining consistent performance levels without significant gains or losses.</p> <p>Measures with this classification may have:</p> <ul style="list-style-type: none"><li>• Data or indicators shows no significant gain or loss</li><li>• Plans or strategies in place with additional resources required to deliver (e.g. dependent on external funding source)</li><li>• Project/s in progress but facing substantial delays or complications (internal or external)</li></ul>
	<p><b>Progressing away from outcome</b></p> <p>This classification reflects a decline in progress toward desired outcomes.</p> <p>Measures with this classification may have:</p> <ul style="list-style-type: none"><li>• Data or indicators show negative result or trend</li><li>• No plans or strategies in place</li><li>• No resources allocated</li></ul>

# 1| Maintain and Improve Public Infrastructure and Services

*The Highlights*

**1.1 Plan and develop integrated transport networks, providing choices that enable people and freight to move and travel, in a safe, accessible and efficient manner**

**1.2 The Blayney health service; medical centres, aged care providers, primary and ancillary support and emergency service agencies provided in the Shire meet the future needs of the community**

**1.3 The community is provided with access to quality lifelong education and training**

**1.4 Residents and business have access to reliable utilities, information and communication technologies across the Shire**

## Transport Networks and Safety

Council has maintained transport infrastructure in accordance with the Road Hierarchy, Renewal and Maintenance Policy and shared pathways in accordance with Councils' Pathway Hierarchy, Standard and Maintenance Policy.

During the term, Council reviewed and updated the Blayney Shire Road Strategy that informed Council on the strategic priorities over transportation infrastructure. \$28.6m in government funding was directed towards priority road and bridge projects improving road safety.

Maintenance works on sealed roads undertaken across the shire included 510+ km of pothole patching with 200+ tonnes of cold-mix, 1,904 tonnes of pre-coated aggregate, 153+ kilolitres of cationic emulsion, and 22 km of reseals. Gravel road maintenance conducted across the shire included 55,000 tonnes of re-sheeting completed and 870 km of maintenance grading.



The Active Movement Strategy was reviewed and updated. Council constructed 3.5km of new or replaced footpaths and shared pathways constructed across the shire connecting key community facilities and residential areas.



Council works with TfNSW to collect data to undertake speed zone reviews, road safety assessments, resulting in safety changes to our road network. A high pedestrian activity zone has been implemented in Blayney CBD to increase safety of pedestrians and traffic.

Council partnered with TNSW for the Live Traffic expansion which incorporates live data for incidents on local roads.

Council has advocated to relevant state and federal departments or industries for various transport projects including the Blayney-Demondrille Railway Line, Resources for Regions Program / Mining Impacted Communities, flights from Orange to Newcastle and for the extension of the Bathurst Bullet.

## Health

Over the term, Council has met with NSW Health and facilitated or been involved with meetings regarding the construction of the Blayney Hospital. The Hospital project is in the planning phase with State Government funding allocated.

Aged Care services have been secured in the shire for the future in the Blayney Shire with Lee Hostel and Uralba under new ownership.

## Emergency Services

The Local Emergency Management Committee (LEMC) chaired by Council, is responsible for the prevention of, preparation for, response to and recovery from emergencies and disasters within Blayney Shire. The Regional Emergency Management Committee reviewed and endorsed the Local Emergency Management Plan.

In the reporting period, there was three state declared natural disaster events which Council efficiently responded to repair of essential public assets. The Blayney Fire and Rescue Station has been significantly upgraded, and a new Blayney Rural Fire Service facility constructed.

## Education

Millthorpe School received a \$16 million upgrade and expansion with ten new permanent teaching spaces plus a special programs area, outdoor areas, library and new amenities.



Skillset Board has transitioned to a skills-based board to further support traineeships and education across the Central West region.

## Utilities

Council is in the process of working with NBN and Regional Development Australia to complete a Digital Plan on a Page to provide baseline digital connectivity information for the region, determine priorities and set a platform to support and advocate, on behalf of the community, for digital connectivity improvements throughout the Blayney Shire.

A new telecommunications tower was erected at Forest Reefs, which provides improved mobile coverage for the district

Two Council delegates are appointed to Central Tablelands Water to provide a potable water supply (where connected) within the Blayney Shire.

Access to utilities continues to be considered in Development Application assessments.

### Progress of Future Direction



Delivery of roads, bridges and maintenance construction works



Community satisfaction of road maintenance and road safety



New Hospital constructed in Blayney



Progressing towards outcome



Stable



Moving away from outcome

## 2| Build the Capacity and Capability of Local Governance and Finance

*The Highlights*

### 2.1 Council is recognised as a valuable partner with government and private business stakeholders

### 2.2 Responsible management practices, delivery of services and renewal of assets across the Blayney Shire

### 2.3 Town Associations, Village Committees and local organisations are capable, resilient, and involved in decision making about issues that impact their own community

### 2.4 The community and ratepayers have confidence in and are engaged with Blayney Shire Council

#### Partnerships and Advocacy

Council has maintained strong relationships with all levels of government, relevant organisations and advocacy groups. The mayor has been on the board for LGNSW as Rural Vice President, an executive for Mining and Energy Related Councils and actively involved with Country Mayors and the Central NSW Joint Organisation.

There is ongoing engagement with the community and key industries including, Newmont (Cadia Gold Mine), Regis Resources (McPhillamys Gold Project) and Iberdrola (Flyers Creek Wind Farm) through individual Community Consultative Committees.

Council has also initiated or taken advantage of opportunities to meet with State and Federal Representatives to advocate on issues impacting Council and the community.



#### Financial Sustainability

With Council's LTFP forecasting annual deficits, Council was proactive in conducting a financial sustainability review. The review included the recommendation to conduct a Special Rate Variation (SRV), which was endorsed in June 2024 following approval from IPART.

The SRV process included extensive community consultation with a specific SRV Community Engagement Strategy completed in line with Council's Community Engagement Strategy.

Council has also advocated on issues impacting Council's financial sustainability, including for IPART to improve the rate peg methodology to accurately reflect rising costs Councils face and the NSW Government to address the financial burden of the Red Fleet and Assets on Local Government.

#### Administration and Communication

Efficient and effective administration of Council continues with the implementation of the Workforce Management Plan and the Audit Risk and Improvement Committee. Council has met all legislative financial, administrative and regulatory obligations, risk and asset management strategies have implemented.

Ongoing, Council provides a high level of customer service and ensures information is provided effectively and efficiently to ratepayers through a variety of channels.

Whilst the shire lost its weekly Blayney focused newspaper with the Blayney Chronicle, Council assisted in the Central West Village Voice expansion to include the Blayney Shire and ensure printed news for the local community.



Newbridge Progress Association Funding Announcement

### Community Engagement and Support

The Community Financial Assistance Program remains as Council's primary mechanism for supporting community groups, events and projects. A total of \$350k was expended on the Community Financial Assistance Program over the Council Term. Under this program, a Flagship Fund was launched in 2022, providing up to \$25k for large community projects. Just over \$54k was allocated through this fund.



Boer War Memorial

Council fosters positive relationships with community groups through regular communication, responsiveness, and by offering to attend meetings in an official capacity.

Targeted consultation is completed with key stakeholders on specific matters such as the Blayney Showground Masterplan, Millthorpe Masterplan, King George Oval upgrades and the Newbridge footpath. Broad community engagement was also completed by Council regarding the SRV with drop-in sessions held in each village.

Council maintains regular communication with community groups and local businesses promoting funding and training opportunities and has provided support with Small Business Month events and the creation of a Business Resources webpage.



Small Business Month Event

Council has also taken advantage of grant programs such as the Reconnecting Regional NSW Community Event Program and Open Streets Program to partner with community groups to access additional grant funds and reactivate community events. Ongoing, Council provides community groups with event coordination support, particularly with promotion, sourcing key contacts and identifying grant opportunities. Volunteer decline and burnout is ongoing concern across the shire putting all types of volunteer-run organisations at risk of continuing operations.

### Progress of Future Direction



Council is in a sound financial position, and is an employer of choice



Local Town and Village social community infrastructure projects are delivered, the community has confidence in Council



Progressing towards outcome



Stable



Moving away from outcome

## 3| Promote Blayney Shire to grow the Local and Visitor Economy

*The Highlights*

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### 3.1 A viable and productive agricultural sector

### 3.2 A responsible and prosperous mining industry that is engaged with the community, working towards the improvement of the Shire

### 3.3 Growing and connected tourism networks that add value to the vision and appeal of our heritage villages and tourism product within the Shire

### 3.4 An attractive shire for employment opportunities with industrial, business, tourism and planned housing residential growth

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#### **Drought Resilience**

In partnership with Cabonne, Cowra, Orange City and Weddin Shire Councils, the preparation of a Regional Drought Resilience Plan Drought Plan is in progress with funding from the NSW Government.

Council continues with progression of a Recycled Water Treatment Plant at the Blayney Sewerage Treatment Plant to create a sustainable water source and increase the availability of water supply. Council also maintains seven bores within the shire as a valuable mechanism for future drought support.

#### **Mining Industry**

Community Consultative Committee meetings are held for Cadia Valley, McPhillamys Gold and Flyers Creek Wind Farm to ensure the community is updated and engaged on local matters.



Council is a member of the Mining and Energy Related Councils, with the mayor previously an executive member, who continues to advocate to the NSW Government for financial assistance to mining impacted communities.

Council has engaged with key NSW Government agencies, including the NSW Department of Planning and NSW Environment Protection Authority on an ongoing basis. This has been on a range of matters including feedback on State Significant development applications and receiving briefings and providing feedback on matters of community interest.

#### **Tourism and the Visitor Economy**

The launch of the new Destination Network Central West recognises the importance of our region in the NSW tourism industry and has created stronger relationships with Destination NSW, providing training and networking opportunities for operators.

With the support of Blayney, Cabonne and Orange Councils, Orange360 has continued as the region's destination marketing organisation. Orange360 drives sustainable tourism growth and economic prosperity across the wider Orange Region through innovative destination marketing, industry development and advocacy. The Orange Region continues to show a strong "pandemic recovery" – official data shows that overnight

visitors last year spent 1.42 million nights in the region – 20% increase on year ending June 2019 and a far stronger recovery than most of the comparison areas. Total visitor numbers, 1.41 million over night and day visitors are reported to have visited the region at year end June 2023 – 4% higher than year end 2022 and basically on par with year-end 2019. The visitor spend across the Orange region is estimated at \$446 million.



To support visitor economy events and projects, Council has allocated just over \$25k of funding under the Tourism Development Program across the shire. Various community groups have built a strong calendar of community, sporting and visitor economy events across the shire. This was strengthened by the NSW Community Event Program with \$239k of funding towards community events spread across the Shire in partnership with a number of community groups and businesses.



As part of Small Business Month, Council partnered with the Blayney Shire Business Chamber to launch the new Chamber whilst providing networking and professional development opportunities for local businesses.

### **Creating an Attractive Shire**

Funding was secured by Council to progress detailed designs and costings Millthorpe and Blayney Mainstreet MasterPlans.

Millthorpe Stage 1 will be constructed in 2024/25; however, no clear funding opportunities have been identified for further implementation of the MasterPlans.

Council is mindful of the need to plan for future residential development to cater for growth. Whilst lands for residential growth have been identified in a Settlement Strategy, further detailed planning is required to understand constraints and infrastructure requirements to allow master planning to take place.

A Millthorpe specific Settlement Strategy addendum is required to be completed following the shire wide review.

Housing Plus has commenced construction on six new dwellings in Frape St, Blayney, providing more affordable housing options in the community.

Council has additionally submitted two applications under the Regional Housing Strategic Planning Fund for the developing South Blayney Masterplan and Infrastructure Plans. Funding sources will continue to be pursued.

In 2022, Council's Infrastructure Contributions Plan was reviewed and updated from the previous 2013 plan. The plan provides a mechanism for developers to make equitable contributions toward the provision, extension, or augmentation of local infrastructure to meet the increased demands associated with development.

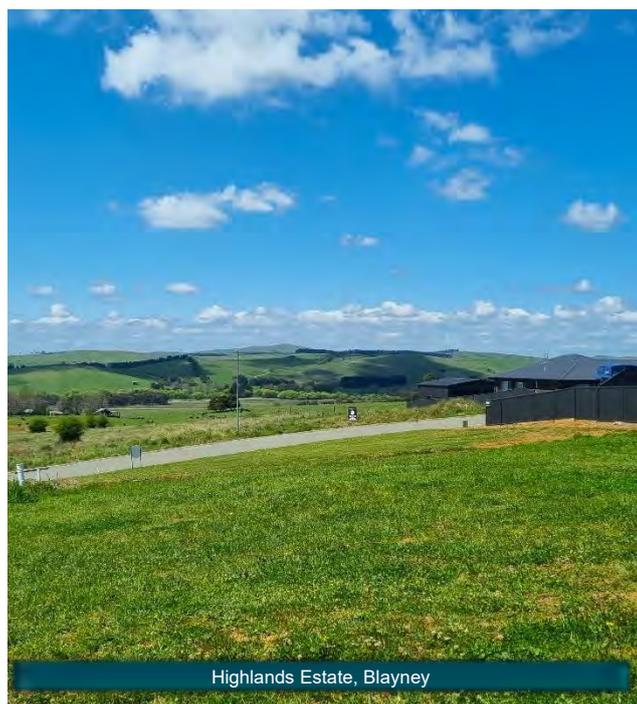
## Planning and Development

The shire continues to grow, with 30 subdivision development applications approved in the Council term, resulting in 197 lots released.

Following an update of the Blayney Shire Settlement Strategy in 2021, three critical Planning Proposals have been completed including:

- Millthorpe & surrounds
- Six (6) unsewered villages & surrounds
- Blayney & Browns Creek

These three proposals have resulted in improved environmental and health outcomes in the six unsewered villages. In Blayney, increased residential development opportunities have been created throughout the Blayney Shire, including options for additional dual occupancy development in Blayney and stimulation of approximately 40 small rural lots on the edge of all seven villages (previously not able to lodge a Development Application for a dwelling).



Highlands Estate, Blayney

Various Local and Regional Planning Strategies are in place, including controls to protect agricultural land and resources. This ensures the impact on agricultural land is considered through the Development Assessment process in addition to abiding by legislative requirements.



Farm Stay Accommodation – Photo by Bradley Bradley

In 2023, the NSW Government made changes to the State Environmental Planning Policy to allow for the expanded use of Agritourism. This not only encourages diversification of income for the agriculture sector but increases the opportunities visitor experiences and tourism product in the region.

### Progress of Future Direction

-  Planning instruments support agriculture, industry and housing growth
-  Increased tourism spend and successful sustainable local community events
-  Mainstreets of Blayney and Millthorpe are enhanced
-  Positive population and employment growth, opportunities for new business development



Progressing towards outcome



Stable



Moving away from outcome

# 4| Enhance facilities and networks that support Community Sport, Heritage and Culture

*The Highlights*

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## 4.1 We are an inclusive, diverse and welcoming community

## 4.2 Provide facilities that support increased participation in sport and fitness activities

## 4.3 Heritage and First Nations significant sites in the natural and built environment are protected

## 4.4 The shire is a centre for cultural interest, arts, performance and entertainment

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### Disability Inclusion

In March 2023 Council adopted the 2022 – 2026 Disability Inclusion Action Plan, which focuses on what Council will do over four years to enable people with a disability to have greater access to Council information, services and facilities.

The Disability Inclusion Working Group is instrumental in providing advice to Council, monitoring of Council programs and policies and advocating for people with disabilities. Over the Council term, six-monthly and annual reporting of Council’s progress against actions proposed was reported to the Disability Inclusion Working Group and referred to Council for endorsement.



National All Breeds Junior Heifer Show

Council has continued to engage external contractors to manage CentrePoint Sport and Leisure Centre to encourage patronage and participation in fitness activities. Learn to Swim remains a very successful program and after-hours access to the gym is strongly supported and utilised.

### Sporting Facility Upgrades

Council maintains seven sports and equestrian facilities catering to a variety of sports. The operational cost of these facilities is heavily subsidised by Council (average 96.1%) to encourage participation and support sporting groups.

Lights have been installed at Lyndhurst Tennis Courts, Blayney Netball Courts, and King George Oval, increasing opportunities for evening sport.

A series of upgrades to King George Oval has been completed, with the highlight being new changerooms with separate male and female facilities reducing the barriers to female participation in sport. Additional upgrades were



Accessible Seating Area – King George Oval

### Sport and Recreation

The use of the Central West Equestrian and Livestock Centre is increasingly attracting national events to Blayney, including the National All Breeds Junior Heifer Show and the Bucking Bulls Australia National Final.

made to the grandstands, fencing, entry, exit, accessible seating area and scoreboard.



King George Oval Changerooms

### Youth

Council allocates funding specifically for youth through the NSW Youth Week Program. Almost \$20k was allocated across the Council term to community groups or schools to host events, with 15 events held across the shire.

This program has allowed young residents to partake in free gym classes, sporting programs, dance classes, discos and more.

### Heritage and First Nations Sites

The Heritage Architect Advisory service continues providing advice to residents and Council regarding development of heritage items or properties in a heritage conservation area. Heritage Impact Statements are submitted for development on any heritage item.

Orange Local Aboriginal Lands Council is further engaged on relevant projects.

The Local Heritage Assistance Program provides financial support for heritage-listed buildings with \$63,407 allocated to the program during the term.

There has been increased private sector investment into heritage restoration with the Grand Western Lodge reopened and a large development in progress in Carcoar.

### Arts and Culture

Support for the arts industry continues with our partnership with Arts Out West and sponsorship of the Textures of One and Spring into Art Acquisitive Prizes. The recently refurbished Blayney Railway Station has become a hub for the arts industry with multiple art exhibitions, a highlight being the Regional Waste 2 Art

Exhibition. A recent partnership with Sidetrack Arts utilising Platform as a space for creative workshop spaces, allowing for ongoing use without minimal volunteer reliance.

Every year, the Blayney Shire Community Centre hosts various events encompassing community, arts and entertainment. The Financial Assistance Program has encouraged this by covering the venue hire fee for many events hosted by community groups.

Funded by Council, Central West Libraries deliver library services in the shire. There was almost double the number of e-loans (audio and e-books) in 2023/24 compared to 2020/21 Physical book loans were maintained, with just over 8,000 books borrowed annually. Several new programs were also introduced including, weekly Storytime and STEM activities, Holiday Programs, Lego Club and Homework Help. Special events during the term included Author Talks and promotional events with the Blayney Local and Family History Group.

### Community Engagement

The Council website is updated regularly with local events, as submitted by community groups, and information is then distributed through e-newsletters and social media. A new community directory was launched promoting community and sporting groups.

#### Progress of Future Direction

	Facilities are enhanced and developed to improve use and grow individual sports
	Inclusive and accessible public facilities and events
	Heritage and conservation of built environment increased
	Cultural interests attract regional events, use of Blayney Shire Community Centre increasing
	Progressing towards outcome
	Stable
	Moving away from outcome

## 5| Protect Our Natural Environment

*The Highlights*

### 5.1 Retain and enhance open spaces; with a focus on regeneration of native vegetation

### 5.2 The Belubula River, waterways and tributaries that flow into our regional water catchments and water supply sources are clean, healthy and biodiverse

### 5.3 We are on the path to achieving net zero emissions and adapting to climate change risks and opportunities

### 5.4 Recycling and innovative diversion of waste will reduce the volume deposited in Council's Landfill

#### Open Spaces

Enhancing open spaces and regeneration of native vegetation is an ongoing factor for various Council initiatives, which is addressed by:

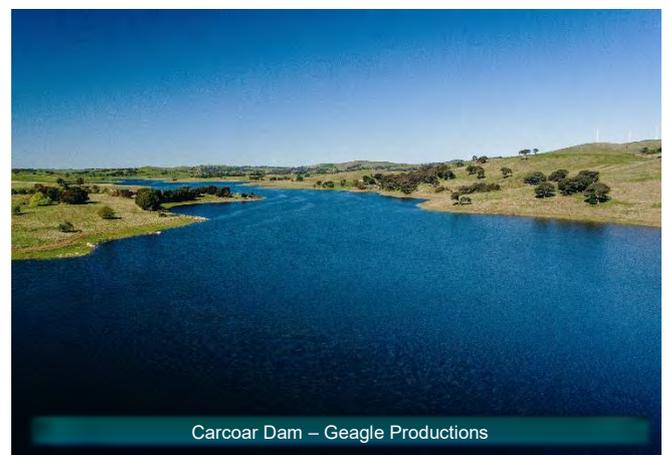
- Reviewing environmental factors as part of major construction works.
- Council delegates appointed to Upper Macquarie County Council to address weeds in the road reserves.
- Informal engagement with Local Land Services and Landcare as required.
- Feral pest control in cemeteries
- Vegetation mapping is maintained in Council's GIS system.

Native planting has been completed as part of Belubula River Walk, with the Council partnering with local schools as part of the National Schools Plant a Tree Day where possible.



#### Waterways

The wetlands at the sewerage treatment plant contribute clean water into the Belubula River, while the newly installed gross pollutant trap in Blayney has helped reduce pollution in the river. Willow removal activities have also enhanced water quality in Flyers Creek and the Belubula River.



A strategic sewer business plan is in progress, and it will provide a long-term assessment of the shire's sewer capacity and future needs.

Blayney Recycled Water Treatment Plant commissioning is in progress, which will reduce potable water usage in the future.

## Renewable Energy

Construction of Flyers Creek Wind Farm is nearing completion which will provide power for more than 80,000 households, offsetting over 330,000 of carbon emissions each year.



Solar panels at the Council Chambers, Depot, Sewerage Treatment Plant and CentrePoint produced 31% of electricity consumed, saving \$108,730 over the term.

An independent review was undertaken for future consideration regarding additional solar PV and battery storage opportunities for Council-owned buildings.

Council is collaborating through the Central NSW Joint Organisation to identify opportunities for EV charging and the development of an electric/hybrid fleet strategy.

## Recycling and Waste

An increase in commercial waste in 2022/2023 proved a challenge for the Blayney Waste Facility with 8,800m<sup>3</sup> received in 2022/2023. This was largely attributed to large industry and a major construction project. The figure returned to 6,200m<sup>3</sup> for 2023/24.

A preliminary review into the ongoing viability of the Village Recycling Station Service, Bulky Waste Collection Service, and the alternative of a voucher system for Blayney Waste Management Facility has been undertaken. No changes are anticipated at this stage.

Council is involved in annual waste education and waste reduction campaigns such as the Garage Sale Trail, National Recycling Week and sustainability workshops held in Blayney.

A return and earn has been established in Blayney in the Bernardi's Carpark incentivising local residents to recycle.



## Progress of Future Direction

- 
 Blayney Shire Sewerage Treatment Plant meeting the needs of the community and Recycled Water Treatment Plant reducing potable water use
  - 
 Native tree corridors are protected, and tree planting program increased, sustainable land management practices improved and maintained
  - 
 Contribution to net carbon reduction targets delivered
  - 
 Waste to landfill reduced
-  Progressing towards outcome
  Stable
  Moving away from outcome

## How have we performed financially over the term?

During the 2021-2024 council term, Council faced a dynamic economic landscape, marked by recovery from the pandemic and the challenges of rising costs and inflation across its operations and particularly with construction. The Council focused on maintaining financial sustainability while investing in essential services and infrastructure to support the local community.

In 2021/22, the Council's financial performance reflected a cautious optimism as revenues began to stabilize post-COVID-19. The implementation of a robust budget framework enabled the Council to balance its financial responsibilities while addressing the community's needs. Key revenue sources included rates and annual charges, user charges, and grants from both state and federal governments, which collectively provided a solid foundation for the Council's financial health.

Throughout 2022/23, the Blayney Shire Council continued to prioritised infrastructure projects aimed at enhancing community infrastructure, resilience and attracting investment. Notable initiatives included upgrades to local roads, parks, and community facilities. The Council allocated a significant portion of its budget to these projects, with a focus on improving accessibility and fostering economic growth. Grants secured from the government helped alleviate some financial pressures, allowing escalation of projects without overextending the Council's fiscal capacity.

Despite these investments, the Council faced challenges in the form of rising costs, particularly in materials and contractors. Inflationary pressures impacted the overall budget, necessitating careful financial management. Regular reviews of financial performance ensured that the Council remained adaptable to changing economic conditions.

In 2023/24, the Blayney Shire Council's financial position showed signs of resilience, with a modest surplus achieved. The Council engaged the community through consultations and gained approval from IPART on a special variation to rates to ensure alignment between financial decisions and local priorities, reinforcing transparency and accountability.

The Council's commitment to financial sustainability was further demonstrated in its long term financial plan (LTFP), which incorporated projections for the next decade. This proactive approach aimed to mitigate future risks and ensure ongoing investment in vital services. The financial outlook for the Blayney Shire Council remains largely positive on the basis that assumptions in the LTFP come to fruition. The ongoing investment in infrastructure and community services, coupled with effective financial management, positions the Council well for the future. Council's strategic focus on maintaining a balanced budget while fostering economic growth is anticipated to deliver upon local needs and aspirations.

In conclusion, the financial performance of the Blayney Shire Council during the 2021-2024 term highlighted a period of recovery and proactive governance. Through careful planning, community engagement, and strategic investments, the Council not only navigated the challenges of the post-pandemic environment but also laid a strong foundation for sustainable growth and prosperity in the years to come. The emphasis on transparency and community involvement will continue to guide the Council's financial decisions, ensuring that it remains a responsive and responsible steward of public resources.

In each of the four years of Council's term, a consolidated surplus budget was adopted. This was achieved in only two of the four years with significant asset write off's and increased depreciation costs following revaluation of the transportation asset class contributing to deficits in the remaining years. Over the term Council also sought to invest heavily in asset and infrastructure renewals and upgrades that in part impacted upon Council's financial performance. Council's cash position remained over the term remained and is reflected in the financial indicators reported.

## Statement of Performance Measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2024	2024	2023	2022	
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>641</b>	<b>2.80%</b>	4.51%	(1.96)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>22,879</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>16,949</b>	<b>46.99%</b>	47.78%	47.90%	> 60.00%
Total continuing operating revenue: <sup>1</sup>	<b>36,066</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>19,487</b>	<b>6.23x</b>	5.68x	4.67x	> 1.50x
Current liabilities less specific purpose liabilities	<b>3,130</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>9,339</b>	<b>12.19x</b>	9.55x	8.44x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>766</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>222</b>	<b>1.69%</b>	1.24%	1.58%	< 10.00%
Rates and annual charges collectable	<b>13,172</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>33,042</b>	<b>24.87</b>	22.65	15.97	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>1,329</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					

## Next Steps

Council following the NSW Local Government elections in September 2024 can use this document when reviewing the Community Strategic Plan review.

Some of the key future challenges which will continue to impact the Blayney Shire community include:

- Environmental sustainability
- Ongoing financial sustainability of Council
- Maintenance and renewal of infrastructure
- How to consider and assess proposed new assets
- Economic diversification of the Shire
- Ageing population and workforce
- Access to services
- Volunteer reliance for community services and activities
- Natural disasters resilience and recovery
- Community engagement



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Back cover photo by Merrillie Redden