

# Business Paper

## ORDINARY COUNCIL MEETING

**ALBY SCHULTZ MEETING CENTRE,  
COOTAMUNDRA**

**6:00PM, Tuesday 18th April, 2023**

**Administration Centres: 1300 459 689**

The Mayor & Councillors  
Cootamundra-Gundagai Regional Council  
PO Box 420  
Cootamundra NSW 2590

#### NOTICE OF MEETING

An Ordinary Meeting of Council will be held in the Alby Schultz meeting Centre, Cootamundra on:

**Tuesday, 18th April, 2023 at 6:00PM**

The agenda for the meeting is enclosed.

Steve McGrath  
Interim General Manager

#### **Live Streaming of Meetings Statement**

**This meeting is streamed live via the internet and an audio-visual recording of the meeting will be publicly available on Council's website.**

**By attending this meeting, you consent to your image and, or, voice being live streamed and publicly available. Please refrain from making any defamatory statements.**



# AGENDA

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**1 ACKNOWLEDGEMENT OF COUNTRY**

Council acknowledges the Wiradjuri people, the Traditional Custodians of the Land at which the meeting is held and pays its respects to Elders, both past and present, of the Wiradjuri Nation and extends that respect to other Aboriginal people who are present.

**ADJOURN MEETING FOR OPEN FORUM****2 OPEN FORUM****RESUME OPEN MEETING****3 APOLOGIES****4 DISCLOSURES OF INTEREST**

## 5 CONFIRMATION OF MINUTES

### 5.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON TUESDAY 28 MARCH 2023

REPORTING OFFICER	Teresa Breslin, Acting EA to Mayor and General Manager
AUTHORISING OFFICER	Steve McGrath, Interim General Manager
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	<ol style="list-style-type: none"><li>1. Minutes of the Ordinary Meeting of Council held on Tuesday 28 March 2023</li><li>2. Confidential Minutes of the 28 March 2023 Council Meeting - Confidential (under separate cover) <a href="#">↓</a></li></ol>

### RECOMMENDATION

1. The Minutes of the Ordinary Meeting of Council held on Tuesday 28 March 2023 be confirmed as a true and correct record of the meeting.
2. The Confidential Minutes of the Ordinary Meeting of Council held on Tuesday 28 March 2023 be confirmed as a true and correct record of the meeting.



**COOTAMUNDRA-  
GUNDAGAI REGIONAL  
COUNCIL**

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PO Box 420, Cootamundra NSW 2590  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

# Minutes

## ORDINARY COUNCIL MEETING

**COUNCIL CHAMBERS, GUNDAGAI**

**6:00PM, Tuesday 28th March, 2023**

**Administration Centres: 1300 459 689**

**MINUTES OF COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL  
ORDINARY COUNCIL MEETING  
HELD AT THE COUNCIL CHAMBERS, GUNDAGAI  
ON TUESDAY, 28 MARCH 2023 AT 6:00PM**

**PRESENT:** Cr Leigh Bowden (Deputy Mayor and Chairperson), Cr Logan Collins, Cr Trevor Glover, Cr David Graham, Cr Gil Kelly (via Teams), Cr Abb McAlister, Cr Penny Nicholson.

**IN ATTENDANCE:** Steve McGrath (Interim General Manager), Linda Wiles (Manager Business), Zac Mahon (Manager Finance), Sally Atkinson (Acting Manager Development, Building and Compliance), Mark Ellis (Manager Engineering Cootamundra), Stephen Targett (Acting Manager Engineering Gundagai).

**1 ACKNOWLEDGEMENT OF COUNTRY**

The Chairperson acknowledged the Wiradjuri people who are the Traditional Custodians of the Land at which the meeting was held and paid her respects to Elders, both past and present, of the Wiradjuri Nation and extended that respect to other Aboriginal people who were present.

**ADJOURN MEETING FOR OPEN FORUM**

**RESOLUTION 058/2023**

Moved: Cr Penny Nicholson

Seconded: Cr Logan Collins

**Council adjourn for Open Forum.**

**CARRIED**

**2 OPEN FORUM**

List of Speakers

1. Anne Lawson – Muttama Creek / Flood Study item 8.5.1
2. Michael Twomey – Muttama Creek / Flood Study item 8.5.1
3. Geoff Larsen – Muttama Creek / Flood Study item 8.5.1

**RESUME OPEN MEETING**

**RESOLUTION 059/2023**

Moved: Cr David Graham

Seconded: Cr Logan Collins

**Council resume the Open Meeting.**

**CARRIED**

**3 APOLOGIES****RESOLUTION 060/2023**

Moved: Cr Logan Collins

Seconded: Cr Abb McAlister

**Apologies from Cr Charlie Sheahan and Cr Les Boyd be received and leave of absence granted.**

**CARRIED**

**4 DISCLOSURES OF INTEREST**

Nil

**5 CONFIRMATION OF MINUTES****5.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON TUESDAY 28 FEBRUARY 2023****RESOLUTION 061/2023**

Moved: Cr Trevor Glover

Seconded: Cr Penny Nicholson

**The Minutes of the Ordinary Meeting of Council held on Tuesday 28 February 2023 be confirmed as a true and correct record of the meeting.**

**CARRIED**

**8.5.1 COOTAMUNDRA FLOODPLAIN RISK MANAGEMENT COMMITTEE MEETING - MINUTES 13 FEBRUARY 2023****RESOLUTION 062/2023**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

**1. The Minutes of the Cootamundra Floodplain Risk Management Committee Meeting held on 13 February, 2023, attached to the report, be received and noted.**

**CARRIED**

**RESOLUTION 063/2023**

Moved: Cr Logan Collins

Seconded: Cr Penny Nicholson

**2. In consideration of the Cootamundra Floodplain Risk Management Committee Meeting recommendations detailed in the report, Council:**

**2.1. Seek a grant variation to allow WMA Water to run the hydrologic and hydraulic models to validate the October 31, 2022 flood event.**

**CARRIED**

Moved: Cr Logan Collins

Seconded: Cr Abb McAlister

- 2.2. Council submit an application for grant funding with a view to implementing the Voluntary Purchase Scheme in the next round of Floodplain Management Grants. The Voluntary Purchase Scheme report will be available at Council's May Meeting at the close of the public submission period. It is noted that Council will have the opportunity to accept any successful grant funding when the grants are announced in late 2023.**

<b>VOTING RECORD</b>	
<b>FOR RESOLUTION</b>	<b>AGAINST RESOLUTION</b>
Nil	Cr Leigh Bowden Cr Logan Collins Cr Trevor Glover Cr David Graham Cr Gil Kelly Cr Abb McAlister Cr Penny Nicholson
<b>ABSENT</b>	<b>DECLARED INTEREST</b>
Cr Charlie Sheahan (Mayor) Cr Les Boyd	Nil

LOST

- 2.3. Council consider an allocation of funding in future budgets for Council's contribution towards the implementation of the Voluntary Purchase Scheme.**

A Mover was called for on several occasions. In the absence of a Mover, the matter lapsed.

LAPSED

#### **RESOLUTION 064/2023**

Moved: Cr Logan Collins  
Seconded: Cr Trevor Glover

- 2.4. Council place the Draft Cootamundra Floodplain Risk Management Study and Plan on Public Exhibition for a period of 34 days.**

CARRIED

#### **RESOLUTION 065/2023**

Moved: Cr Gil Kelly  
Seconded: Cr David Graham

- 3. That Council seek funding to support the development of a master plan in conjunction with the Muttama Creek Regeneration Committee, to address current issues within the Muttama Creek environs that will:**

- 3.1. Improve the amenity and green space along the Muttama Creek.**
- 3.2. Enhance the overall appearance of the Muttama Creek environs.**
- 3.3. Work with the Cootamundra Floodplain Risk Management Study and Plan to improve flood mitigation and in any way reduce the impact of flood events on the Muttama Creek.**

CARRIED



**RESOLUTION 066/2023**

Moved: Cr Abb McAlister

Seconded: Cr Penny Nicholson

4. Council hold a Community Information Session to allow residents to ask questions about the Flood Study Risk Management Study and Plan and seek clarification about the concerns they may have about Muttama Creek.

**CARRIED****9.1 NOTICE OF MOTION - MUTTAMA CREEK****RESOLUTION 067/2023**

Moved: Cr Abb McAlister

Seconded: Cr Logan Collins

CGRC immediately contact the relevant Government Authority or Authorities that control the clearing of vegetation from the Muttama Creek to meet with Council in Cootamundra as soon as possible, to inspect the vegetation issue in the creek that has caused severe flooding in the Cootamundra Town area twice over the last 6 months, with the purpose of clearing the vegetation needed to alleviate flooding.

**CARRIED****6 MAYORAL MINUTES****6.1 MAYORAL MINUTE - COUNCILLOR ENGAGEMENT****RESOLUTION 068/2023**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

The information in the Councillor Engagements Mayoral Minute be received and noted.

**CARRIED****7 REPORTS FROM COMMITTEES**

Nil

**8 GENERAL MANAGER'S REPORT****8.1 GENERAL MANAGER OFFICE****8.1.1 RURAL AND REGIONAL SUMMIT SUMMARY****RESOLUTION 069/2023**

Moved: Cr David Graham

Seconded: Cr Abb McAlister

**The Rural and Regional Summit and Country Mayors Association meeting summary report, be received and noted.**

**CARRIED**

## **8.2 BUSINESS**

### **8.2.1 COOTAMUNDRA HERITAGE CENTRE MANAGEMENT S.355 COMMITTEE MEETING MINUTES**

#### **RESOLUTION 070/2023**

Moved: Cr Logan Collins

Seconded: Cr Penny Nicholson

**The Minutes of the Cootamundra Heritage Centre Management s.355 Committee Meetings held 6 March 2023, attached to the report, be received and noted.**

**CARRIED**

### **8.2.2 COOTA BEACH VOLLEYBALL EVENT REPORT**

#### **RESOLUTION 071/2023**

Moved: Cr Trevor Glover

Seconded: Cr Penny Nicholson

- 1. The Coota Beach Volleyball Carnival 2023 report prepared by Business Cootamundra, attached to the report, be received and noted.**
- 2. Council proceed with an EOI process to secure an event operator for an extended 3x3 year event licence.**

**CARRIED**

## **8.3 FINANCE**

### **8.3.1 INVESTMENT REPORT - FEBRUARY 2023**

#### **RESOLUTION 072/2023**

Moved: Cr David Graham

Seconded: Cr Trevor Glover

**The report detailing Council Cash and Investments as at 28 February 2023, be received and noted.**

**CARRIED**

**8.3.2 FINANCE UPDATE - OPERATIONAL AND CAPITAL INCOME & EXPENDITURE****RESOLUTION 073/2023**

Moved: Cr David Graham

Seconded: Cr Penny Nicholson

**The Finance Update report, be received and noted.**

**CARRIED**

**8.3.3 RESTRICTED CASH RECONCILIATION****RESOLUTION 074/2023**

Moved: Cr Abb McAlister

Seconded: Cr Trevor Glover

**The Restricted Cash Reconciliation report, be received and noted.**

**CARRIED**

**8.4 SUSTAINABLE DEVELOPMENT****8.4.1 DEVELOPMENT APPLICATIONS APPROVED FEBRUARY 2023****RESOLUTION 075/2023**

Moved: Cr David Graham

Seconded: Cr Abb McAlister

**The information on Development Applications approved in February 2023, be received and noted.**

**CARRIED**

**8.4.2 MANAGING CONFLICT OF INTEREST: COUNCIL-RELATED DEVELOPMENT POLICY****RESOLUTION 076/2023**

Moved: Cr Gil Kelly

Seconded: Cr Logan Collins

**1. That Council resolves:**

**1.1. To adopt, in principle, the DRAFT *Managing Conflicts of Interest: Council related Development Policy*, to take effect on 3 April 2023;**

**1.2. To place the draft Policy on public exhibition for a period of 28 days;**

**1.3. That, if no submissions are received during the exhibition period that require material alterations to the draft *Managing Conflicts of Interest: Council related Development Policy*, it be adopted.**

**2. That Council resolve:**

**2.1. That Council staff investigate the establishment of:**

**2.1.1. A local planning panel, consistent with Division 2.5 of the Environmental Planning and Assessment Act 1979; and**

**2.1.2. A 'service agreement' or similar mechanism, with surrounding local governments as a mechanism to manage potential conflicts of interest in Council-related development as outlined in the Draft Policy; and**

**2.2. That a report be provided to Council on the options available to Council in respect of 2.1.1 and 2.1.2 above, at its November 2023 meeting for consideration.**

**CARRIED**

**8.3.4 LODGEMENT OF FINANCIAL STATEMENTS****RESOLUTION 077/2023**

Moved: Cr Trevor Glover

Seconded: Cr David Graham

- 1. The Deputy Mayor, General Manager, Cr Graham and Responsible Accounting Officer be delegated to sign the Statements by Council and Management for the 2022 General Purpose Financial Statements and 2022 Special Purpose Financial Statements for Cootamundra-Gundagai Regional Council.**
- 2. The General Manager be authorised to lodge the 2022 General Purpose Financial Statements and 2022 Special Purpose Financial Statements for Cootamundra-Gundagai Regional Council to the NSW Office of Local Government.**

**CARRIED**

**8.5.2 CGRC ENGINEERING REPORT - MARCH 2023****RESOLUTION 078/2023**

Moved: Cr Gil Kelly

Seconded: Cr Penny Nicholson

**The CGRC Engineering Report for the month of March 2023 be noted.**

**CARRIED**

**8.5 ENGINEERING GUNDAGAI****8.6.1 TENDER - RFT2023/1 - SHERIDAN ST BLOCK 3 (STAGE 2)****RESOLUTION 079/2023**

Moved: Cr Abb McAlister

Seconded: Cr Penny Nicholson

1. Council treat the Evaluation Matrix, attached to the report as confidential in accordance with section 11(3) of the Local Government Act 1993, as the Matrix relates to a matter specified in section 10A(2)(d)(i) of the Local Government Act 1993. The Matrix contains commercial information of a confidential nature that would, if disclosed, prejudice the commercial position of the person(s) who supplied it; and
2. Council accept the tender, for packages 1-6, from the highest ranked party as contained in the confidential evaluation matrix attached to the report for the amount specified; and
3. Council endorse funding the asphalt wearing course placement in Package 7, from the 23-24 financial year budget for re-sealing town streets, for the amount specified, in the confidential report.

**CARRIED**

## **8.6 REGIONAL SERVICES GUNDAGAI**

Nil

## **8.7 REGIONAL SERVICES COOTAMUNDRA**

Nil

## **9 QUESTIONS WITH NOTICE**

### **10.1 QUESTIONS WITH NOTICE**

#### **RESOLUTION 080/2023**

Moved: Cr Logan Collins

Seconded: Cr Trevor Glover

The Questions with Notice from Councillors and related responses from Council officers be noted.

**CARRIED**

## **10 CONFIDENTIAL ITEMS**

### **11.1 CLOSED COUNCIL REPORT**

#### **RESOLUTION 081/2023**

Moved: Cr David Graham

Seconded: Cr Logan Collins

1. Item 11.2 be considered in closed Council at which the press and public are excluded in accordance with the applicable provisions of the Local Government Act, 1993 and related public interest reasons detailed.
2. In accordance with section 11 (2) and (3) of the Local Government Act, 1993, the reports, correspondence and other documentation relating to Item 11.2 be withheld from the press and public.

**CARRIED**

**RESUMPTION OF OPEN COUNCIL MEETING****RESOLUTION 082/2023**

Moved: Cr Logan Collins

Seconded: Cr David Graham

**The Open Council meeting resume.**

**CARRIED**

**ANNOUNCEMENT OF CLOSED COUNCIL RESOLUTIONS**

Note: The Chairperson announced the resolutions made in Closed Council.

**11.2 RENO ROAD POTENTIAL ACQUISITION****RESOLUTION 083/2023**

Moved: Cr Abb McAlister

Seconded: Cr Logan Collins

- 1. Council to re-affirm its previous offer to the land owner of private land along Reno Road Gundagai.**
- 2. Council decline the request to reimburse incurred expenses as detailed in the report.**

**CARRIED**

**The Meeting closed at 7:19pm.**

**The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 18 April 2023.**

**CHAIRPERSON**

**GENERAL MANAGER**

## 6 MAYORAL MINUTES

### 6.1 MAYORAL MINUTE - COUNCILLOR ENGAGEMENT

DOCUMENT NUMBER	389286
AUTHORISING OFFICER	Charlie Sheahan, Mayor
REPORTING OFFICER	Charlie Sheahan, Mayor
ATTACHMENTS	Nil

To keep the community aware of Councillor and my engagements, on behalf of Council I intend to provide regular updates through my Mayoral Minutes.

#### RECOMMENDATION

**The information in the Councillor Engagements Mayoral Minute be received and noted.**

#### 23 March 2023

Cr Collins attended the REROC take charge forum as a guest speaker.

#### 25 March 2023

Cr Collins attended the Business Cootamundra Festival of Lights.

#### 28 March 2023

Cr Bowden (Deputy Mayor) attended a meeting with the Interim General Manager.

Crs Bowden, Collins, Graham, Glover, Kelly, McAlister and Nicholson, attended a Workshop and Council Meeting in Gundagai.

#### 29 March 2023

Cr Glover attended a Riverina Regional Library meeting in Wagga.

#### 4 April 2023

Cr Bowden (Deputy Mayor) attended a meeting with the Interim General Manager and Deputy GM.

**7        REPORTS FROM COMMITTEES**

Nil

**8        GENERAL MANAGER'S REPORT**

**8.1     GENERAL MANAGER OFFICE**

Nil



## 8.2 BUSINESS

### 8.2.1 GUNDAGAI BUSINESS NETWORK - REQUEST FOR SUPPORT

DOCUMENT NUMBER	389472
REPORTING OFFICER	Lauren Eccleston, Tourism and Economic Development Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>2. A region for the future</b> 2.2 A thriving region that attracts people to live, work and visit
FINANCIAL IMPLICATIONS	Gundagai Business Network are requesting funding of \$25,000 with further discussions regarding in-kind support.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	1. GBN Letter to Council <a href="#">↓</a>

### RECOMMENDATION

1. Council accept the attached correspondence provided by Sharon Elworthy of the Gundagai Business Network, dated 5<sup>th</sup> April 2023.
2. Gundagai Business Network be encouraged to apply via Council's Community Donations Program to cover Christmas celebrations.
3. Gundagai Business Network be further encouraged to enter into an MOU with Council for the next 12 months, allowing funding to be included in the 2023/2024 budget.

### Introduction

Since the Gundagai Business Network (GBN) was established in March 2022, Council's Tourism & Economic Development team have been offering their support via marketing and promotion of the GBN events. TED staff also attend GBN meetings to ensure that the group have access to information on Council's strategies and any opportunities for grant funding. GBN's "Christmas on Sheridan 2022" was funded through the Reconnecting Regional Events Grant with Council contributing towards their insurances and the street closure on the day/evening of the event.

### Discussion

It is noted within the attached correspondence, the Gundagai Business Network are requesting \$25,000, plus in-kind support to host "Christmas on Sheridan 2023." Whilst we understand the importance of such events in our community and also the success of the 2022 event, it was funded by State Government funding that is no longer available, not by Council. In previous years, Christmas festivities/decorations in Gundagai were usually organised by the Gundagai Regional Enhancement Group who would apply for funding via Council's Community Donations. This committee is no longer active.

The correspondence also references Council's contribution to Business Cootamundra and Coota Beach Volleyball. As discussed in the GBN Meeting on the evening of Wednesday 29<sup>th</sup> March 2023, Business Cootamundra entered into an MOU with Council to receive their ongoing funding and formalise their relationship, reporting requirements and deliverables with Council. Coota Beach Volleyball is an entirely separate initiative that was won by Business Cootamundra after an EOI process. This is a Council owned event that will continue to be offered via an EOI process in the future.

GBN formalising their partnership with Council via a 12-month MOU, would allow for well-structured support, transparency and for our TED team to formally work with GBN towards mutual goals. With complete understanding that this is not currently the direction the group wishes to proceed in, it would allow for any funding provided by Council to be assessed against and aligned with the deliverables of GBN.

#### Financial

Gundagai Business Network are requesting funding of \$25,000 for the "Christmas on Sheridan 2023" event with further discussions to be held regarding in-kind support.

#### OLG 23a Guideline consideration

The objective of this report does not conflict with guidelines.



Interim General Manager  
Mr Steve McGrath  
Cootamundra Gundagai Regional Council  
249 Sheridan Street  
GUNDAGAI NSW 2722

5th April 2023

Dear Mr McGrath and Councillors,

**.(For distribution to all Councillors for their consideration and tabling at Council Meeting on Tuesday 18 April, 2023)**

The Gundagai Business Network (GBN) was established in March 2022. The Network committee is made up of local business owners and representatives who are passionate about promoting, informing and networking with our local business community, in order to enhance and grow Gundagai and local business. The Group was formed as a result of ongoing feedback from local business and a community & business forum held in March 2022.

The GBN committee has three clear focus areas to engage and connect the community :

1. Networking events / opportunities
2. Information and education
3. Christmas on Sheridan

At our recent meeting, the committee discussed the feedback received from our 2022 "Christmas on Sheridan" event, which was overwhelmingly positive. Our mission for the "Christmas On Sheridan" celebrations was to reunite and re-engage the community. The event was hugely successful, business owners reported the evening as very profitable and the crowds were the largest experienced in Sheridan Street. We attach a community survey synopsis to validate the successes, for your review.

EMAIL: GUNDAGAI.BUSINESSNETWORK@GMAIL.COM



The community and businesses alike, have expressed their desire and expectation that the event is again held in 2023. GBN is willing to organise and facilitate all aspects of the evening again, with Council's financial and "in-kind" assistance. GBN acknowledges that Council is currently experiencing staffing constraints/shortages and may struggle (understandably) to co-ordinate the ve 2023 Christmas celebration to the depth and detail as last years event, hence our genuine offer. As GBN is a volunteer group, our time is completely pro-bono, it is our privilege to give back to our community.

We request that funding of \$25,000 be considered in your budgetary preparations to stage 2023 "Christmas on Sheridan", with further discussions regarding "in-kind" support closer to the event.

GBN is aware of the ongoing demerger processes and feel it inappropriate to establish a "MOU" with Council, until the boundaries of the former Councils are re-instated. We respect the ongoing successes of "Business Cootamundra" and the Cootamundra Beach Volleyball Competition and have an awareness of the financial and "in-kind" Council contributions to these events.

We enjoyed an easy and open association with Council during the organisation of the 2022 event, and look forward to the same experience this year.

We look forward to your favourable reply. Should further information be required, please contact me on 0408 694 468.

Yours sincerely,

A handwritten signature in cursive script that reads "Sharon Elworthy".

Sharon Elworthy

Committee Member

"Enhance and Grow Gundagai".

EMAIL: [GUNDAGAI.BUSINESSNETWORK@GMAIL.COM](mailto:GUNDAGAI.BUSINESSNETWORK@GMAIL.COM)

**8.2.2 DESIGNATED OFFICERS**

DOCUMENT NUMBER	376529
REPORTING OFFICER	Anne Chamberlain, Acting Governance Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	To comply with Section 440AAB of the Local Government Act, 1993.
POLICY IMPLICATIONS	To comply with the Code of Conduct.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The staff holding the positions listed in table A, in the report, be classified as designated persons for the purposes of completion of disclosures in accordance with the Code of Conduct.**

Introduction

[Section 440AAB of the Local Government Act, 1993](#) prescribes the following:

- (1) The general manager must keep a register of returns disclosing interests that are required to be lodged with the general manager under a code of conduct.*
- (2) Returns required to be lodged with the general manager must be tabled at a meeting of the council, being the first meeting held after the last day specified by the code for lodgement, or if the code does not specify a day, as soon as practicable after the return is lodged.*

Returns of Interest are required to be completed by individuals who are classified as 'designated persons' (as defined in the Code of Conduct).

Discussion

The Code of Conduct identifies designated persons as:

- (a) the general manager
- (b) other senior staff of the council for the purposes of [section 332 of the LGA](#)
- (c) a person (other than a member of the senior staff of the council) who is a member of staff of the council or a delegate of the council and who holds a position identified by the council as the position of a designated person because it involves the exercise of functions (such as regulatory functions or contractual functions) *that, in their exercise, could give rise to a conflict between the person's duty as a member of staff or delegate and the person's private interest*
- (d) a person (other than a member of the senior staff of the council) who is a member of a committee of the council identified by the council as a committee whose members are

designated persons because the functions of the committee involve the exercise of the council's functions (such as regulatory functions or contractual functions) that, in their exercise, could give rise to a conflict between the member's duty as a member of the committee and the member's private interest.

Accordingly, Council is required to determine the positions within the organisation that fall within one of the four categories listed above. The staff holding those positions would therefore be determined to be designated persons.

An updated list of those positions determined to be designated persons is detailed below:

**Table A**

General Manager

Deputy General Manager – Corporate, Community and Development

Deputy General Manager – Operations

Manager Business

Manager Finance

Manager Sustainable Development

Manager Engineering

Manager Regional Services

Procurement Officer

Senior Building Surveyor

Building Surveyor

Environmental Health and Building Surveyor

Environmental Health Officer

Town Planner

Ranger/ Regulatory Officer

Animal Control Officer

Regulatory Attendant/Saleyards

Regulatory Attendant/Weeds

Cemeteries Attendant/Ranger

Biosecurity Officer

*This will include staff performing these positions in a part time or casual capacity.*

**8.2.3 STOCKINBINGAL ELLWOOD'S HALL S.355 COMMITTEE MEETING MINUTES**

DOCUMENT NUMBER	388768
REPORTING OFFICER	Anne Chamberlain, Acting Governance Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.3 Actively engaged and supportive community
FINANCIAL IMPLICATIONS	There are no financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	To comply with the Section 355 Committee Management Manual.
ATTACHMENTS	1. Stockinbingal Ellwood's Hall s.355 Committee meeting - 23 March 2023 <a href="#">↓</a> 2. Hall Hire fees 2023/2024 <a href="#">↓</a>

**RECOMMENDATION**

- 1. The Minutes of the Stockinbingal Ellwood's Hall s.355 Committee meeting held 23 March 2023 attached to the report be, received and noted.**
- 2. The proposed 2023/2024 schedule of hall hire charges for the Stockinbingal Ellwood's Hall, attached to the report, be listed in the 2023/2024 CGRC Operational Plan Fees and Charges.**

Minutes

The attached Minutes of the Stockinbingal Ellwood's Hall s.355 Committee meeting held on 23 March 2023, is submitted for the information of council and the community.

Schedule of Fees

The proposed 2023/2024 schedule of hall hire charges for the Stockinbingal Ellwood's Hall is attached for the consideration of Council. It is proposed that these fees remain the same as 2020/21 financial year, with the expectation that the committee will conduct a review of these hiring charges once kitchen renovations have been completed. It is recommended that the Committees proposed fees be listed in Councils 2023/2024 Operational Plan Fees and Charges for public consideration and subsequent adoption by Council.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

The objective of this report does not conflict with guidelines.

PO Box 420, Cootamundra NSW 2590  
Phone: 1300 459 689  
Email: mail@cgrc.nsw.gov.au  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

# Minutes

## STOCKINBINGAL ELLWOOD'S HALL SECTION 355 COMMITTEE

ELLWOOD'S HALL STOCKINBINGAL

4.30 PM THURSDAY 23 MARCH 2023

### 1. MINUTES

#### 1.1. Attendance and Confirmation of Quorum

**Present:**

<b>President/Chairperson:</b>	<b>Lorna Nixon (acting Chair)</b>
<b>Secretary:</b>	<b>Lorna Nixon</b>
<b>Treasurer:</b>	<b>Alan Pether</b>
<b>Councillor:</b>	<b>Leigh Bowden</b>
<b>General Members:</b>	<b>Stephen Neave, Lynn Basham, Russell Vincent, Michelle Baldwin, Sara Williams, Robyn Gray, Jim Preston</b>

**Confirmation of a Quorum:** There are **11** Members appointed to this Committee.  
Quorum numbers are met - **yes**

**1.2. Apologies:** Carmel Payne, Sue Caldwell

**1.3. Disclosure of Interests:** nil

#### 1.4. Confirmation of previous meeting Minutes:

The minutes of the last **Stockinbingal Ellwood's Hall 355 Committee** meeting dated **9 February 2023** are confirmed as true and correct.

**Moved:** Robyn Gray. **Seconded:** Lynn Basham

#### 1.5. Business Arising from previous Minutes:

- Leaking around the Meeting Room air conditioner is still occurring but not as bad; may be attributed to overflowing gutters.
- PO Air Conditioner - quote confirmed with Grant Boyd, for \$2440. Current a/c to be removed and a new split system to be installed as the builder sees timely.
- Manildra cheque has arrived in the bank. Shane & Taya Fisher organised the sponsorship for the bush dance.
- Paper towel holder has been installed in the kitchen and a box of paper towels has been supplied by council.

#### 1.6. Correspondence in/out:

- 22.02.23: Quote from Temora Floor Coverings for flooring for new Heritage Room - \$6,215
- 02.02.23; Letter from Sue Caldwell wrote to Manildra requesting sponsorship & Invoice
- 24 .02.23: Anne Chamberlain governance officer CGRC - re registration forms.



- 28.02.23: From Andrew Brock with info re camping at the Rec Grounds - refer to General Business
- 02.03.23: To Andrew Brock & Laura Schweiger, Town Planner with photos of facilities at Rec Ground and suggesting a meeting with them.
- 28.02.23: List of trespasses and break-ins given to Constable Aimee Bannister.
- 07.03.23: Terry Bros Carpet Court - quote for flooring HR - \$6,655.
- Letter to Rae Webber, previous member of Stock Progress Assoc - requesting info re Rec Ground camping facilities.
- 21.03.23: From Anne Chamberlain, Governance Officer, requesting our fees and charges for Ellwoods Hall for 2023.
- 21.03.23: To Andrew Brock advising of overflowing gutters and leaking water into the Kitchen, new Heritage Room etc
- 21.03.23: From Andrew Brock advising that leaking issues have been passed onto Darryl Edwards and that a plumber will check out the problem. Also asking if any more break-ins.
- 21.03.23: To Andrew Brock advising of latest graffiti in the hall and contact with police and community meeting to be held with police on 14 April at 'Coffee with a Cop'.

**1.7. Report from the Treasurer:** See separate report.

- Opening Balance: 18,715.99
- Income 1,854.00
- Expenses: 1000.00 Tin Shed Rattlers.
- Closing Balance: \$19,569.00

Card a/c: Deposit 380.00

Expenses: 161.73

Balance: 519.53

- Bills to Pay: nil

**Alan moved that his report be accepted; seconded Lynn Basham**

**1.8. General Business**

- 1) **Bush Dance:** Another one suggested for next March. Suggested sponsors are: Inland Rail, Feedlot, M & N Hicks, Conqueror Milling;  
Suggested that we provide supper and cold drinks to reduce tables in the hall.

**Action:** Secretary to book another bush dance for March 2024

- 2) **Break-Ins:** Reported to police and Andrew Brock. Graffiti on walls following the last trespass. Police have organised Coffee with a Cop on Fri 14 April 9-11am at Terese's shop.

- 3) **Building work in new HR:** Approval given for new A/C to PO at \$2,440. Company recommended by council. No A/c to be installed in new HR at present. We could sell off the old PO a/c at a suggested price of \$500.

- 4) **Leaking water into the building:**

**Action:** Council notified and will send out a plumber to check the down pipes.

- 5) **Fees for Hall Hire:** requested by Council. Mostly remain the same but increase in Market stalls to \$40 each, inside and outside; commercial meetings increased to \$100 /hour.

**Action:** Secretary to notify Governance Officer.

**6) Footpaths:** Future requirements for PAMP - see maps. ? Disabled parking? where?

Steve advises that council were measuring outside the hall and Post Office today and they advised that there would be two disabled parking spaces.

**Action:** Our recommendations have been made previously to council.

**7) Camping at the Rec Ground:** Apparently the power outlets at the rec ground were installed for markets at the village fair and for the B & S ball, not for camping in the first instance, although they are being used regularly by campers.

**Action:** A delegation, Sara & Lorna, to meet with the Town Planner and other relevant council employees to discuss this issue and what further requirements are needed.

**1.9. Date and Time of Next Meeting:** 4.30pm Thursday 28 April 2023

**1.10. Time Meeting Closed: 6.00pm**

## Ellwood's Hall Hiring Fees

## March 2023

Community Interest Meeting, Council Meeting etc	\$20/hour
Commercial Meetings eg Inland Rail	\$100/hr
Activities (Tai Chi, Active Farmers)	\$20/hr
Morning Tea (no food provided)	\$20
Market Day Stalls	\$40 outside \$40 inside
Private Party – Day	\$100 – ½ day \$200 - full day \$100 bond (refundable)
Private Party – night	\$200 \$100 bond (refundable)
Wedding	\$300 (3 days) \$150 deposit \$100 bond (refundable)
School Activities	Free
School Presentation Night	Free

## 8.2.4 WALLENDBEEN MEMORIAL HALL S.355 COMMITTEE MEETING MINUTES, MEMBERSHIP AND FEES

DOCUMENT NUMBER	389237
REPORTING OFFICER	Anne Chamberlain, Acting Governance Officer
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<p><b>4. Good governance: an actively engaged community and strong leadership team</b></p> <p>4.2 Active participation and engagement in local decision-making</p>
FINANCIAL IMPLICATIONS	There are no financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	To comply with the s.355 Committee Management Manual.
ATTACHMENTS	<ol style="list-style-type: none"> <li>1. AGM Minutes 15 March 2023 <a href="#">↓</a></li> <li>2. Treasurers Report <a href="#">↓</a></li> <li>3. Committee Membership Confirmation <a href="#">↓</a></li> <li>4. Schedule of Hiring Fees 23/24 <a href="#">↓</a></li> <li>5. Letter of appreciation to Council <a href="#">↓</a></li> </ol>

### RECOMMENDATION

1. The Minutes and supporting documentation of the Wallendbeen Memorial Hall s.355 Committee Annual General Meeting (AGM) held on 15 March 2023, attached to the report, be received and noted.
2. The office bearers and membership of the Wallendbeen Memorial Hall s.355 Committee as detailed in the report and attached AGM minutes, be endorsed.
3. The proposed 2023/2024 schedule of hall hire charges for the Wallendbeen Memorial Hall, attached to the report, be listed in the 2023/24 CGRC Operational Plan Fees and Charges.
4. The letter of appreciation to Council, from the Wallendbeen Memorial Hall s.355 Committee, attached to the report, be received and noted.

### Minutes

The attached Minutes, Treasurers Report, Confirmation of Committee Members and Hiring Fees of the Wallendbeen Memorial Hall s.355 Committee Annual General Meeting (AGM) held on 15 March 2023, are submitted for the information of Council.

Membership

The Wallendbeen Memorial Hall s.355 Committee conducted their Annual General Meeting (AGM) on 15 March, 2023. The details of office bearers and membership is provided for Council's consideration, as follows:

**Chairperson:** Alex Baldry

**Vice Chairperson:** Phillip McGeoch

**Secretary/Treasurer:** Marcia Thorburn

**Other Members:** Toby Bassingthwaighte, Ken Thorburn, Ken Clark, Michael Baldry, Michael Wilkinson, Wayne Trenning, Natalie Wilkinson, Margaret McGeoch, Helen Worland & Reserve Committee member, James Baldry.

Council's endorsement of the Committee's elected office bearers and membership is requested.

Schedule of Fees

The proposed 2023/2024 schedule of hall hire charges for the Wallendbeen Memorial Hall are attached for the consideration of Council. It is recommended that the Committees proposed fees be listed in Councils 2023/24 Operational Plan Fees and Charges for public consideration and subsequent adoption by Council.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.

ANNUAL - GENERAL MEETING - WALLENDOBEEN MEMORIAL HALL (355 COMMITTEE) 7.30PM.  
HELD WEDNESDAY 15TH MARCH, 2023

Present: "Deputy Mayor Councillor" Leigh Bowden, Linda Wiles, "Manager of Business" President Alex Baldry, Vice-President Phillip McGeoch, Secretary/Treasurer Maria Thorburn, Committee Members, Michael Baldry, Toby Bessingthwaite, Ken Clark, Margie McGeoch, Ken Thorburn, Melba Spence, Wayne Trenning, & Helen Worland. (13)

Welcome: President Alex Baldry welcomed all present particularly our 355 Committee representative, Deputy Mayor Councillor Leigh Bowden & Linda Wiles from Cootamundra-Gundagai Regional Council.

Apologies: Greg Hines, Nat & Michael Wilkinson. Moved P. McGeoch, Sec T. Bessingthwaite that apologies be accepted.

Minutes of the 2022 AGM: Read by M Thorburn, Moved by K. Thorburn, sec by A Baldry that the minutes be accepted.

Matters arising from Minutes: Nil

President's Report: Alex Baldry:

Another busy year at the Wallendbeen Memorial Hall with over forty bookings. The hall celebrated it is "100 year anniversary" on "Anzac Day" as it was "officially opened on 25th April 1922". Thanks to the Cootamundra-Gundagai Regional Council for their on going financial support. Thank Phillip McGeoch for spraying. Special thanks to Maria & Ken Thorburn for all the work they do to keep the hall operating so well. These small Community Halls provide such an excellent, low cost and available



Treasurers Report

Read & adopted by Maria Thornburn second by T. Bassingthwaite.

Credit Balance \$2609.83

Books audited by Jenny Ceeney, retired Bank Officer, as per Bank Statement dated 31.1.2023

Election of Executive 2023 - 2024

Councillor Leigh Bowden took the chair for the Elections.

President: Alex Baldry: P McGeech / M McGeech.

Vice President: Phillip McGeech: K Clark / A Baldry.

Secretary / Treasurer Maria Thornburn  
A Baldry / M McGeech.

Maintenance / Building Committee: now be known, (as a suggestion) from Councillor Bowden as just,

"355 Committee": Wallerbeen Memorial Hall (2023 - 24)

Alex Baldry, Phillip McGeech, Toby Bassingthwaite, Ken Thornburn, Ken Clark, Michael Baldry, Michael Wilkinson, Margaret McGeech, Natalie Wilkinson, Maria Thornburn, Wayne Trenning, Helen Worland.

This Committee was elected by a motion Moved Phillip McGeech sec by Toby Bassingthwaite (Carried)

Auditor: Mrs Jenny Ceeney: M McGeech / A Baldry

Letters to Coetamunda - Gundagai Regional Council

1. List of our elected committee:
2. Letter of Thanks to General Manager:
3. Copy of AGM Minutes:
4. Copy of Treasurers Report:
5. List of our Shring Fee charges for the hall.



**COOTAMUNDRA-  
GUNDAGAI** REGIONAL  
COUNCIL

ABN: 46 211 642 339  
PO Box 420, Cootamundra NSW 2590  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
Phone: 1300 459 689 Fax: 02 6940 2127  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

Wallendbeen Memorial Hall  
14 King Street  
Wallendbeen NSW 2588

## WALLEDBEEN MEMORIAL HALL COMMITTEE

CONSTITUTED UNDER SECTION 355 OF THE LOCAL GOVERNMENT ACT – COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

CREDIT BALANCE - A.G.M.

JANUARY 31, 2022 :

\$2925.73

RECEIPTS :

HIRING FEES

HALL - FURNITURE } 1523 -

FUND RAISING : 1328 -

PAYMENTS :

ELGAS : 952.87

ORIGIN ENERGY : 486.72

M. WHITE - ELECTRICIAN : 212.30

PURCHASES HALL : 603.81

PETTY CASH : 80.00

SECRETARY TREASURER  
"HONOURARIUM FEE" } 300.00

"CENTENARY BALL"  
SALE OF TICKETS ON LINE } 550.00  
(DRAWN TO PAY MUSIC)

BALANCE A.G.M.  
MARCH 15<sup>th</sup>, 2023 } 2591.03

\$5776.73

\$5776.73

Balance as CASH BOOK :

January 31<sup>st</sup>, 2023

\$2591.03.

President:

Mr A Baldry

9 Thompson Street

Cootamundra NSW 2590

Ph: 0427 432 660

Outstanding chq  
No 399175 - Elgas } 18.80

\$2609.83.

AS BANK STATEMENT: 31.1.23

AUDITOR .

Secretary/TREASURER.

Mrs Marcia Thorburn

10 George Street

Wallendbeen NSW 2588

Ph: 0404 068 868

(69432544)





**COOTAMUNDRA-  
GUNDAGAI** REGIONAL  
COUNCIL

ABN: 46 211 642 339  
PO Box 420, Cootamundra NSW 2590  
Email: mail@cgrc.nsw.gov.au  
www.cgrc.nsw.gov.au

Wallendbeen Memorial Hall  
14 King Street  
Wallendbeen NSW 2588

## WALLEDBEEN MEMORIAL HALL COMMITTEE

CONSTITUTED UNDER SECTION 355 OF THE LOCAL GOVERNMENT ACT – COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

GENERAL MANAGER,  
MR STEVE McGRATH.

MARCH 30, 2023

ELECTED: WALLEDBEEN MEMORIAL HALL COMMITTEE  
(2023 - 2024)

1. MR ALEX BALDRY - PRESIDENT.
2. " PHILLIP McGECH - VICE PRESIDENT.
3. " TOBY BASSINGTHWAIGHTE.
4. " KEN THORBURN.
5. " KEN CLARK.
6. " MICHAEL BALDRY.
7. " MICHAEL WILKINSON.
8. " WAYNE TRENNING.
9. MRS NATALIE WILKINSON.
10. " MARGARET McGECH.
11. " HELEN WORLAND.
12. " MARCIA THORBURN SECRETARY/TREASURER.

(RESERVE COMMITTEE MEMBER- MR JAMES BALDRY)

Yours Sincerely  
eMR. Thorburn

President:  
Mr A Baldry  
9 Thompson Street  
Cootamundra NSW 2590  
Ph: (02) 6942 2660  
0427 432660

Secretary:  
Mrs Marcia Thorburn  
10 George Street  
Wallendbeen NSW 2588  
Ph: (02) 6943 2544

WALLENDREEN MEMORIAL HALL:HIRING FEES: 3/2023"WINTER GAS FEE"

<u>MEETING</u> :	DAY OR NIGHT :	\$ 20 -	-
<u>STALL</u> :	MORNING TEA :	\$ 45 -	\$ 70 -
<u>MARKET DAY</u> :	LUNCH :	\$ 60 -	\$ 80 -
<u>LUNCHEON</u> :	LUNCH :	\$ 75 -	\$ 90 -
"	DINNER (HOT)	\$ 100 -	\$ 120 -
<u>PRESENTATION NIGHT</u> :	B.Y.O.	\$ 80 - (11pm)	\$ 100 -
	DANCE OR BALL :	\$ 100 - (1pm)	\$ 150 -
<u>TRIVIA NIGHT</u> :		\$ 60 -	\$ 80 -
<u>WEDDING</u> :		\$ 200 -	\$ 250 -
<u>DINNER FUNCTION</u> :		\$ 150 -	\$ 200 -
<u>PRIVATE PARTY</u> :		\$ 200 -	\$ 250 -
<u>SCHOOL PRESENTATION</u> :		\$ 30 -	\$ 40 -
<u>FUNERAL REFRESHMENTS</u> :		\$ 100 - (LUNCH)	\$ 140 -
"	"	\$ 60 - (A.TEA)	\$ 75 -
"	"		



**COOTAMUNDRA-  
GUNDAGAI**  
REGIONAL COUNCIL

ABN: 46 211 642 339  
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Wallendbeen Memorial Hall  
14 King Street  
Wallendbeen NSW 2588

## WALLEDBEEN MEMORIAL HALL COMMITTEE

CONSTITUTED UNDER SECTION 355 OF THE LOCAL GOVERNMENT ACT – COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

Cootamundra-Gundagai  
Regional Council  
Document Received

31 MAR 2023

File No. \_\_\_\_\_

Initials \_\_\_\_\_

March 29, 2023.

General Manager  
C.G.R.C.  
Mr Steve McGrath,

Dear Sir,

The Wallendbeen Memorial Hall (355 Committee of Council) held their Annual Meeting March 15, 2023 with our Council Representative Deputy Mayor/Councillor, Leigh Bowden & Linda Wiles, Manager of Business.

Committee members again expressed their appreciation to the Cootamundra-Gundagai Regional Council for their continued support & financial assistance to their hall, situated at Wallendbeen.

The community residents & our committee are proud of the facility we have at Wallendbeen.

Yours Sincerely  
CHR. Thorburn

**President:**  
Mr A Baldry  
9 Thompson Street  
Cootamundra NSW 2590  
Ph: 0427 432 660

**Secretary:**  
Mrs Marcia Thorburn  
10 George Street  
Wallendbeen NSW 2588  
Ph: 0404 068 868

## 8.3 FINANCE

### 8.3.1 PRESENTATION OF AUDITED FINANCIAL STATEMENTS

DOCUMENT NUMBER	389183
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	1. Audited Annual Financial Statements <a href="#">↓</a>

### RECOMMENDATION

**The General Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules for the year ended 30<sup>th</sup> June 2022 be adopted following consideration of any submission received.**

#### Introduction

Under Section 419 of the Local Government Act 1993, Council is required to present its Audited Financial Statements, together with the Auditor's report, at a meeting of the Council.

#### Discussion

The NSW Audit Office has completed their audit of the 2021/22 Financial Statements. Council's auditor representative, under appointment by the Auditor General, Brad Bohun – Partner at Crowe, will be in attendance at the meeting to present the Audit Report and take any questions.

#### Financial

There are no financial implications associated with this report.

#### OLG 23a Guideline consideration

Not applicable.

# Cootamundra-Gundagai Regional Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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# Cootamundra-Gundagai Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2022

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#### Overview

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

81 Wallendoon St  
Cootamundra NSW 2590

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

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

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

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

## Cootamundra-Gundagai Regional Council

## General Purpose Financial Statements

for the year ended 30 June 2022

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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:


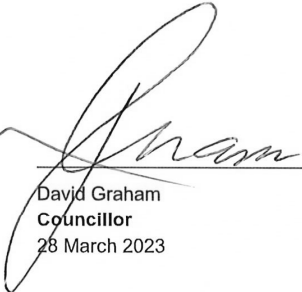


- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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 this report false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 March 2023.

 _____ Leigh Bowden Deputy Mayor 28 March 2023	 _____ David Graham Councillor 28 March 2023
 _____ Steve McGrath General Manager 28 March 2023	 _____ Zac Mahon Responsible Accounting Officer 28 March 2023



Cootamundra-Gundagai Regional Council | Income Statement | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	<b>Income from continuing operations</b>			
16,538	Rates and annual charges	B2-1	<b>16,687</b>	14,460
7,239	User charges and fees	B2-2	<b>9,528</b>	8,098
1,054	Other revenues	B2-3	<b>804</b>	751
8,662	Grants and contributions provided for operating purposes	B2-4	<b>11,230</b>	8,908
7,757	Grants and contributions provided for capital purposes	B2-4	<b>8,773</b>	15,232
184	Interest and investment income	B2-5	<b>152</b>	124
—	Other income	B2-6	<b>88</b>	346
<b>41,434</b>	<b>Total income from continuing operations</b>		<b>47,262</b>	47,919
	<b>Expenses from continuing operations</b>			
11,480	Employee benefits and on-costs	B3-1	<b>12,223</b>	12,329
10,452	Materials and services	B3-2	<b>15,542</b>	13,132
250	Borrowing costs	B3-3	<b>262</b>	228
9,509	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>11,194</b>	10,600
3,231	Other expenses	B3-5	<b>1,186</b>	1,550
—	Net loss from the disposal of assets	B4-1	<b>3,059</b>	317
<b>34,922</b>	<b>Total expenses from continuing operations</b>		<b>43,466</b>	38,156
<b>6,512</b>	<b>Operating result from continuing operations</b>		<b>3,796</b>	9,763
<b>6,512</b>	<b>Net operating result for the year attributable to Council</b>		<b>3,796</b>	9,763
<b>(1,245)</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(4,977)</b>	(5,469)

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

Cootamundra-Gundagai Regional Council | Statement of Comprehensive Income | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

## Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Net operating result for the year – from Income Statement</b>		<b>3,796</b>	<b>9,763</b>
<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>73,448</b>	419
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>73,448</b>	419
<b>Total other comprehensive income for the year</b>		<b>73,448</b>	419
<b>Total comprehensive income for the year attributable to Council</b>		<b>77,244</b>	10,182

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

Cootamundra-Gundagai Regional Council | Statement of Financial Position | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

## Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	8,225	10,264
Investments	C1-2	14,048	8,012
Receivables	C1-4	5,488	2,884
Inventories	C1-5	446	621
Contract assets and contract cost assets	C1-6	5,559	10,620
<b>Total current assets</b>		<b>33,766</b>	<b>32,401</b>
<b>Non-current assets</b>			
Receivables	C1-4	58	58
Inventories	C1-5	824	1,081
Infrastructure, property, plant and equipment (IPPE)	C1-7	657,499	583,133
Intangible assets	C1-8	87	130
<b>Total non-current assets</b>		<b>658,468</b>	<b>584,402</b>
<b>Total assets</b>		<b>692,234</b>	<b>616,803</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	3,830	3,208
Contract liabilities	C3-2	4,969	4,367
Borrowings	C3-3	1,315	1,275
Employee benefit provisions	C3-4	3,486	4,243
<b>Total current liabilities</b>		<b>13,600</b>	<b>13,093</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	6,995	8,310
Employee benefit provisions	C3-4	341	433
Provisions	C3-5	4,259	5,172
<b>Total non-current liabilities</b>		<b>11,595</b>	<b>13,915</b>
<b>Total liabilities</b>		<b>25,195</b>	<b>27,008</b>
<b>Net assets</b>		<b>667,039</b>	<b>589,795</b>
<b>EQUITY</b>			
Accumulated surplus		412,389	408,593
IPPE revaluation reserve		254,650	181,202
<b>Council equity interest</b>		<b>667,039</b>	<b>589,795</b>
<b>Total equity</b>		<b>667,039</b>	<b>589,795</b>

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

Cootamundra-Gundagai Regional Council | Statement of Changes in Equity | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		408,593	181,202	589,795	398,830	180,783	579,613
<b>Opening balance</b>		<b>408,593</b>	<b>181,202</b>	<b>589,795</b>	<b>398,830</b>	<b>180,783</b>	<b>579,613</b>
Net operating result for the year		3,796	–	3,796	9,763	–	9,763
<b>Net operating result for the period</b>		<b>3,796</b>	<b>–</b>	<b>3,796</b>	<b>9,763</b>	<b>–</b>	<b>9,763</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	73,448	73,448	–	419	419
<b>Other comprehensive income</b>		<b>–</b>	<b>73,448</b>	<b>73,448</b>	<b>–</b>	<b>419</b>	<b>419</b>
<b>Total comprehensive income</b>		<b>3,796</b>	<b>73,448</b>	<b>77,244</b>	<b>9,763</b>	<b>419</b>	<b>10,182</b>
<b>Closing balance at 30 June</b>		<b>412,389</b>	<b>254,650</b>	<b>667,039</b>	<b>408,593</b>	<b>181,202</b>	<b>589,795</b>

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

Cootamundra-Gundagai Regional Council | Statement of Cash Flows | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	<b>Cash flows from operating activities</b>			
	<b>Receipts:</b>			
16,537	Rates and annual charges		<b>16,588</b>	14,550
7,238	User charges and fees		<b>7,356</b>	7,523
184	Interest received		<b>117</b>	144
16,419	Grants and contributions		<b>25,666</b>	20,947
2,947	Other income		<b>528</b>	881
	<b>Payments:</b>			
(11,480)	Payments to employees		<b>(13,175)</b>	(12,286)
(10,452)	Payments for materials and services		<b>(14,642)</b>	(13,693)
–	Borrowing costs		<b>(222)</b>	(230)
(5,124)	Other expenses		<b>(2,146)</b>	3,097
16,269	<b>Net cash flows from operating activities</b>	G1-1	<b>20,070</b>	20,933
	<b>Cash flows from investing activities</b>			
	<b>Receipts:</b>			
–	Redemption of term deposits		<b>14,034</b>	9,081
–	Sale of real estate assets		<b>453</b>	1,368
557	Proceeds from sale of IPPE		<b>1,728</b>	1,188
–	Deferred debtors receipts		<b>73</b>	–
	<b>Payments:</b>			
–	Acquisition of term deposits		<b>(20,070)</b>	(8,020)
(16,855)	Payments for IPPE		<b>(16,998)</b>	(24,897)
–	Purchase of real estate assets		<b>(55)</b>	(4)
–	Purchase of intangible assets		<b>1</b>	(1)
–	Deferred debtors and advances made		<b>–</b>	(40)
(16,298)	<b>Net cash flows from/(used in) investing activities</b>		<b>(20,834)</b>	(21,325)
	<b>Cash flows from financing activities</b>			
	<b>Receipts:</b>			
4,000	Proceeds from borrowings		<b>–</b>	4,000
	<b>Payments:</b>			
(1,520)	Repayment of borrowings		<b>(1,275)</b>	(1,052)
2,480	<b>Net cash flows from/(used in) financing activities</b>		<b>(1,275)</b>	2,948
2,451	<b>Net change in cash and cash equivalents</b>		<b>(2,039)</b>	2,556
–	Cash and cash equivalents at beginning of year		<b>10,264</b>	7,708
2,451	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>8,225</b>	10,264
–	plus: Investments on hand at end of year	C1-2	<b>14,048</b>	8,012
2,451	<b>Total cash, cash equivalents and investments</b>		<b>22,273</b>	18,276

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

## Cootamundra-Gundagai Regional Council

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## Cootamundra-Gundagai Regional Council

### Contents for the notes to the Financial Statements for the year ended 30 June 2022

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24/01/2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

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

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

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

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

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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

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

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

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

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

#### **The Consolidated Fund**

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

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

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

- General purpose operations
- Water service
- Sewerage service



## A1-1 Basis of preparation (continued)

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### **The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

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

### **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

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

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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting periods.

Council has not to applied any opronouncements before its operative date in the annual reporting period beginning 1 July 2021.

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

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

During the year Council adopted all standards which were mandatorily effective from the first time at 30 June 2022.

None of standards had a significant impact on reported position or performance.

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>Functions or activities</b>										
Vibrant & supportive community	4,746	2,834	7,038	9,731	(2,292)	(6,897)	4,100	2,034	2,050	1,916
Prosperous & resilient economy	1,674	2,644	4,244	3,306	(2,570)	(662)	489	634	14,395	11,511
Sustainable natural & built environments	23,329	27,514	26,710	22,771	(3,381)	4,743	8,006	15,947	624,928	565,168
Good governance	17,513	14,927	5,474	2,348	12,039	12,579	7,408	5,525	41,652	38,207
Other	–	–	–	–	–	–	–	–	9,209	1
<b>Total functions and activities</b>	<b>47,262</b>	<b>47,919</b>	<b>43,466</b>	<b>38,156</b>	<b>3,796</b>	<b>9,763</b>	<b>20,003</b>	<b>24,140</b>	<b>692,234</b>	<b>616,803</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:

### Vibrant & supportive community

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

### Prosperous & resilient economy

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

### Sustainable natural & built environments

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

### Good governance

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

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Ordinary rates</b>		
Residential	3,785	3,108
Farmland	4,455	3,702
Business	968	703
Less: pensioner rebates	(202)	(195)
<b>Rates levied to ratepayers</b>	<b>9,006</b>	<b>7,318</b>
Pensioner rate subsidies received	112	107
<b>Total ordinary rates</b>	<b>9,118</b>	<b>7,425</b>
<b>Annual charges</b>		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	2,087	1,993
Stormwater management services charge	127	127
Water supply services	2,122	1,893
Sewerage services	2,629	2,478
Waste management services (non-domestic)	665	614
Environmental	76	73
Less: pensioner rebates	(306)	(317)
<b>Annual charges levied</b>	<b>7,400</b>	<b>6,861</b>
Pensioner subsidies received:		
– Water	52	52
– Sewerage	50	50
– Domestic waste management	67	72
<b>Total annual charges</b>	<b>7,569</b>	<b>7,035</b>
<b>Total rates and annual charges</b>	<b>16,687</b>	<b>14,460</b>

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

**Accounting policy**

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

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

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

## B2-2 User charges and fees

\$ '000	Timing	2022	2021
<b>User charges</b>			
Water supply services		2,573	2,303
Sewerage services		487	397
Waste management services (non-domestic)		2	3
Other		17	16
<b>Total user charges</b>		<b>3,079</b>	<b>2,719</b>
<b>Fees</b>			
Private works – s67		181	1,250
Planning and building - regulatory		362	277
Regulatory/ statutory fees		16	19
S10.7 certificates (EP&A Act)		35	29
S603 certificates		31	34
Transport for NSW works (state roads not controlled by Council)		4,515	2,587
Caravan park		58	57
Cemeteries		307	380
Aerodrome		19	18
Leaseback fees – Council vehicles		50	48
Library and art gallery		22	28
Saleyards		132	143
Swimming centres		2	11
Tourism		7	6
Waste disposal tipping fees		574	398
Water connection fees		51	21
Sewer connection fees		36	27
Sports stadium		12	7
Other		39	39
<b>Total fees</b>		<b>6,449</b>	<b>5,379</b>
<b>Total user charges and fees</b>		<b>9,528</b>	<b>8,098</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time		–	–
User charges and fees recognised at a point in time		9,528	8,098
<b>Total user charges and fees</b>		<b>9,528</b>	<b>8,098</b>

### Accounting policy

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

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

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

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

## B2-3 Other revenues

\$ '000	Timing	2022	2021
Fines		24	17
Legal fees recovery		24	59
Commissions and agency fees		28	38
Diesel rebate		101	121

continued on next page

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**B2-3 Other revenues (continued)**

<b>\$ '000</b>	<b>Timing</b>	<b>2022</b>	<b>2021</b>
RFS reimbursement		<b>194</b>	248
Sales – miscellaneous		<b>73</b>	63
Sales of Scrap		<b>81</b>	28
Workers comp incentive payments		<b>157</b>	79
Insurance rebates		<b>83</b>	91
Other		<b>39</b>	7
<b>Total other revenue</b>		<b>804</b>	<b>751</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time		<b>–</b>	–
Other revenue recognised at a point in time		<b>804</b>	751
<b>Total other revenue</b>		<b>804</b>	<b>751</b>

**Accounting policy for other revenue**

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

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

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

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>Financial Assistance Grant <sup>1</sup></b>					
Relating to current year		2,920	2,617	–	–
Prepayment received in advance for subsequent year		4,488	2,802	–	–
<b>Amount recognised as income during current year</b>		<b>7,408</b>	<b>5,419</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Sewerage services		–	–	875	8,319
Community care		8	–	491	162
Environmental programs		130	92	573	413
Recreation and culture		111	94	–	96
Storm/flood damage		552	213	–	698
Other roads and bridges		384	422	4,763	4,309
Roads to recovery		1,011	909	–	–
Transport for NSW contributions (regional roads, block grant)		918	876	223	154
NSW Rural fire services		273	260	–	–
Other grants		239	148	72	124
OLG grants		196	475	1,244	599
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>3,822</b>	<b>3,489</b>	<b>8,241</b>	<b>14,874</b>
<b>Total grants and non-developer contributions</b>		<b>11,230</b>	<b>8,908</b>	<b>8,241</b>	<b>14,874</b>
<b>Comprising:</b>					
– Commonwealth funding		8,507	6,405	1,669	3,664
– State funding		2,100	1,828	6,545	11,204
– Other funding		623	675	27	6
		<b>11,230</b>	<b>8,908</b>	<b>8,241</b>	<b>14,874</b>

(1) \$4.488m of the 2022-2023 Financial Assistance Grant from Commonwealth Government was received by Council in June 2022 and hence is reported as 2021-2022 income although it relates to 2022-2023 financial year.

## B2-4 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	G3				
Cash Contributions		–	–	532	358
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>532</b>	<b>358</b>
<b>Total grants and contributions</b>		<b>11,230</b>	<b>8,908</b>	<b>8,773</b>	<b>15,232</b>
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		–	640	–	14,446
Grants and contributions recognised at a point in time		11,230	8,268	8,773	786
<b>Total grants and contributions</b>		<b>11,230</b>	<b>8,908</b>	<b>8,773</b>	<b>15,232</b>

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## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Unspent funds at 1 July	1,250	1,533	3,366	1,058
<b>Add:</b> Funds received and not recognised as revenue in the current year	204	186	6,108	2,767
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(610)	(469)	(3,039)	(459)
<b>Unspent funds at 30 June <sup>1</sup></b>	<b>844</b>	<b>1,250</b>	<b>6,435</b>	<b>3,366</b>

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

## B2-4 Grants and contributions (continued)

### Accounting policy

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

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

The performance obligations vary according to the agreement but include passing milestones or meeting outputs. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

#### Capital grants

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

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

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

#### Developer contributions

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

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

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

#### Other grants and contributions

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

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

## B2-5 Interest and investment income

\$ '000	2022	2021
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges	72	47
– Cash and investments	80	77
<b>Total interest and investment income (losses)</b>	<b>152</b>	<b>124</b>

### Accounting policy

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

## B2-6 Other income

\$ '000	Notes	2022	2021
<b>Rental income</b>			
Commercial rental		57	301
Residential rental		10	23
Agistment		21	22
<b>Total rental income</b>	C2-1	<b>88</b>	<b>346</b>
<b>Total other income</b>		<b>88</b>	<b>346</b>

**B3 Costs of providing services****B3-1 Employee benefits and on-costs**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
Salaries and wages	<b>11,387</b>	11,047
Employee leave entitlements	<b>98</b>	793
Superannuation	<b>1,108</b>	1,070
Workers' compensation insurance	<b>707</b>	682
FBT	<b>82</b>	53
Training costs	<b>106</b>	127
Other	<b>23</b>	6
Less: capitalised costs	<b>(1,288)</b>	(1,449)
<b>Total employee costs expensed</b>	<b>12,223</b>	<b>12,329</b>

**Accounting policy**

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

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

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

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

**B3-2 Materials and services**

<b>\$ '000</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
Raw materials and consumables		<b>10,996</b>	9,042
Contractor and consultancy costs		<b>17,819</b>	19,347
Audit Fees	F2-1	<b>95</b>	82
Councillor and Mayoral fees and associated expenses	F1-2	<b>185</b>	159
Advertising		<b>51</b>	60
Bank charges		<b>49</b>	43
Computer software charges		<b>317</b>	353
Election expenses		<b>125</b>	–
Electricity and heating		<b>435</b>	440
Insurance		<b>857</b>	840
Postage		<b>69</b>	73
Printing and stationery		<b>138</b>	135
Street lighting		<b>195</b>	199
Subscriptions and publications		<b>118</b>	107
Telephone and communications		<b>102</b>	102
Tourism expenses		<b>68</b>	61
Valuation fees		<b>52</b>	52
Legal expenses		<b>112</b>	66
Other		<b>45</b>	88
Less: capitalised costs		<b>(16,286)</b>	(18,332)
<b>Total materials and services</b>		<b>15,542</b>	<b>13,132</b>

**Accounting policy**

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

**B3-3 Borrowing costs**

<b>\$ '000</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
Interest on loans		<b>215</b>	228
Discount adjustments relating to movements in Remediation liabilities	C3-5	<b>47</b>	–
<b>Total borrowing costs expensed</b>		<b>262</b>	<b>228</b>

**Accounting policy**

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

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

<b>\$ '000</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>Depreciation and amortisation</b>			
Infrastructure, property, plant and equipment	C1-7	<b>11,152</b>	10,557
Intangibles - Software	C1-8	<b>42</b>	43
<b>Total depreciation and amortisation costs</b>		<b>11,194</b>	<b>10,600</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>11,194</b>	<b>10,600</b>

**Accounting policy****Depreciation and amortisation**

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

**Impairment of non-financial assets**

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

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

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

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

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

**B3-5 Other expenses**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
Impairment of receivables	–	147
Donations, contributions and assistance to other organisations (Section 356)	<b>46</b>	27
Contributions/levies to other levels of government	<b>38</b>	36
– Emergency services levy (includes FRNSW, SES, and RFS levies)	<b>525</b>	699
– Waste levy	<b>295</b>	328
– REROC Contributions	<b>51</b>	52
Other contributions/levies	<b>29</b>	60
Contribution regional library service	<b>202</b>	201
<b>Total other expenses</b>	<b>1,186</b>	<b>1,550</b>

**Accounting policy**

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

Impairment expenses are recognised when identified.

## B4 Gains or losses

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

\$ '000	Notes	2022	2021
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Less: carrying amount of property assets sold/written off		(42)	(120)
<b>Gain (or loss) on disposal</b>		<b>(42)</b>	<b>(120)</b>
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-7		
Proceeds from disposal		1,728	1,170
Less: carrying amount of assets sold		(277)	(341)
<b>Gain (or loss) on disposal</b>		<b>1,451</b>	<b>829</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-7		
Proceeds from disposal – infrastructure		–	18
Less: carrying amount of infrastructure assets sold/written off		(4,609)	(2,164)
<b>Gain (or loss) on disposal</b>		<b>(4,609)</b>	<b>(2,146)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
Proceeds from disposal – real estate assets		453	1,368
Less: carrying amount of real estate assets sold/written off		(312)	(248)
<b>Gain (or loss) on disposal</b>		<b>141</b>	<b>1,120</b>
<b>Gain (or loss) on disposal of term deposits</b>	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		14,034	9,080
Less: carrying amount of term deposits sold/redeemed/matured		(14,034)	(9,080)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(3,059)</b>	<b>(317)</b>

#### Accounting policy

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



## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 31/05/2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	<b>16,538</b>	<b>16,687</b>	<b>149</b>	<b>1% F</b>
<b>User charges and fees</b>	<b>7,239</b>	<b>9,528</b>	<b>2,289</b>	<b>32% F</b>
User charges were underbudgeted in the initial adoption of budget.				
<b>Other revenues</b>	<b>1,054</b>	<b>804</b>	<b>(250)</b>	<b>(24)% U</b>
No income from commercial lease due to lack of business activity in 2022.				
<b>Operating grants and contributions</b>	<b>8,662</b>	<b>11,230</b>	<b>2,568</b>	<b>30% F</b>
More grants awarded during financial year than the initial budgeted.				
<b>Capital grants and contributions</b>	<b>7,757</b>	<b>8,773</b>	<b>1,016</b>	<b>13% F</b>
More grants awarded during financial year than the initial budgeted.				
<b>Interest and investment revenue</b>	<b>184</b>	<b>152</b>	<b>(32)</b>	<b>(17)% U</b>
low interest rates in 2022 impacted this revenue item.				
<b>Other income</b>	<b>–</b>	<b>88</b>	<b>88</b>	<b>∞ F</b>
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>11,480</b>	<b>12,223</b>	<b>(743)</b>	<b>(6)% U</b>
<b>Materials and services</b>	<b>10,452</b>	<b>15,542</b>	<b>(5,090)</b>	<b>(49)% U</b>
Greater expense required to fulfil grant requirements during 2022.				
<b>Borrowing costs</b>	<b>250</b>	<b>262</b>	<b>(12)</b>	<b>(5)% U</b>
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>9,509</b>	<b>11,194</b>	<b>(1,685)</b>	<b>(18)% U</b>
New grant funded assets being capitalized and accruing depreciation.				
<b>Other expenses</b>	<b>3,231</b>	<b>1,186</b>	<b>2,045</b>	<b>63% F</b>
As per Code of accounting changed last year, there were several items move to "Material and Services" category. The original budget adopted categories these items in Other expenses.				
<b>Net losses from disposal of assets</b>	<b>–</b>	<b>3,059</b>	<b>(3,059)</b>	<b>∞ U</b>
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	<b>16,269</b>	<b>20,070</b>	<b>3,801</b>	<b>23% F</b>

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**B5-1 Material budget variations (continued)**

<b>\$ '000</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2022 ----- Variance -----</b>	
Cash flow variance is due to grant funding timing differences.				
<b>Cash flows from investing activities</b>	<b>(16,298)</b>	<b>(20,834)</b>	<b>(4,536)</b>	<b>28% U</b>
Cash flow variance is due to grant funding timing differences.				
<b>Cash flows from financing activities</b>	<b>2,480</b>	<b>(1,275)</b>	<b>(3,755)</b>	<b>(151)% U</b>
Cash flow variance is due to grant funding timing differences.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2022	2021
<b>Cash assets</b>		
Cash at bank and on hand	4,817	625
Deposits at call	3,408	9,639
<b>Total cash and cash equivalents</b>	<b>8,225</b>	<b>10,264</b>
<b>Reconciliation of cash and cash equivalents</b>		
Total cash and cash equivalents per Statement of Financial Position	8,225	10,264
<b>Balance as per the Statement of Cash Flows</b>	<b>8,225</b>	<b>10,264</b>

#### Accounting policy

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

## C1-2 Financial investments

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Debt securities at amortised cost</b>				
Term deposits	14,048	–	8,012	–
<b>Total</b>	<b>14,048</b>	<b>–</b>	<b>8,012</b>	<b>–</b>
<b>Total financial investments</b>	<b>14,048</b>	<b>–</b>	<b>8,012</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>22,273</b>	<b>–</b>	<b>18,276</b>	<b>–</b>

**Accounting policy**

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

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

**Financial assets**

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

**Classification**

On initial recognition, Council classifies its financial assets at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition.

**Amortised cost**

Assets measured at amortised cost are financial assets where:

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

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

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

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

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
(a) Externally restricted cash, cash equivalents and investments <sup>1</sup>		
<b>Total cash, cash equivalents and investments</b>	<b>22,273</b>	<b>18,276</b>
Less: Externally restricted cash, cash equivalents and investments	<b>(21,679)</b>	<b>(17,469)</b>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>594</b>	<b>807</b>

(1) Negative Unrestricted Cash. As at 30 June 2022 Council had incurred significant grant funded project expense for which grant funding claims had not yet been evaluated and submitted, and for which payments from State and Commonwealth Govts had not yet been received. Refer Grants Contract Assets \$5,559,000 per Note C1-6. Additionally, Council is undertaking a full review of internally restricted allocations in the course of the 2023 year, with a view to rationalisation of these where possible.

**External restrictions**

Specific purpose unexpended grants – general fund	<b>7,279</b>	4,616
Developer contributions – general	<b>765</b>	291
Water fund	<b>7,100</b>	5,870
Sewer fund	<b>5,318</b>	5,594
Stormwater management	<b>179</b>	60
Domestic waste management	<b>1,038</b>	1,038
<b>Total external restrictions</b>	<b>21,679</b>	<b>17,469</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.

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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**(b) Internal allocations****Internal allocations**

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	<b>2,244</b>	1,645
Employees leave entitlement	<b>1,858</b>	1,752
Aerodrome bitumen resurfacing	<b>166</b>	166
Bradman's birthplace	<b>95</b>	83
Cootamundra caravan park	<b>150</b>	132
Development	<b>2,360</b>	1,897
Heritage centre	<b>24</b>	20
Prepaid financial assistance grant	<b>–</b>	2,802
Quarries and pit restoration	<b>557</b>	239
Southern Phone Proceeds	<b>603</b>	780
Cemetery	<b>45</b>	59
Waste Management	<b>2,746</b>	413
Saleyards	<b>18</b>	15
<b>Total internal allocations</b>	<b>10,866</b>	<b>10,003</b>

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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**(c) Unrestricted and unallocated**

<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>(10,272)</b>	<b>(9,196)</b>
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## C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	885	–	779	–
Interest and extra charges	136	–	134	–
User charges and fees	3,605	–	806	–
Private works	27	–	654	–
Interest on investments	46	–	13	–
Other income accruals	34	–	127	–
Deferred debtors	21	58	94	58
Net GST receivable	723	–	250	–
Other debtors	19	–	35	–
<b>Total</b>	<b>5,496</b>	<b>58</b>	<b>2,892</b>	<b>58</b>
<b>Less: provision for impairment</b>				
User charges and fees	(8)	–	(8)	–
<b>Total provision for impairment – receivables</b>	<b>(8)</b>	<b>–</b>	<b>(8)</b>	<b>–</b>
<b>Total net receivables</b>	<b>5,488</b>	<b>58</b>	<b>2,884</b>	<b>58</b>

## Accounting policy

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

## Impairment

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

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

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

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

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

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

## C1-5 Inventories

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>At cost:</b>				
Real estate (refer to [i] below)	–	824	–	1,081
Stores, materials and trading stock	446	–	621	–
<b>Total inventories</b>	<b>446</b>	<b>824</b>	<b>621</b>	<b>1,081</b>

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Residential		–	824	–	1,081
<b>Total real estate for resale</b>		<b>–</b>	<b>824</b>	<b>–</b>	<b>1,081</b>
<b>Movements:</b>					
Real estate assets at beginning of the year		–	1,081	23	1,302
– Transfer out		312	(257)	–	4
– WDV of sales (expense)	B4-1	(312)	–	(23)	(225)
<b>Total real estate held for sale</b>		<b>–</b>	<b>824</b>	<b>–</b>	<b>1,081</b>

## Accounting policy

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

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

## Land held for resale

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

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

## C1-6 Contract assets and Contract cost assets

## Contract assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Work relating to grants	5,559	–	10,620	–
<b>Total contract assets</b>	<b>5,559</b>	<b>–</b>	<b>10,620</b>	<b>–</b>

## Significant changes in contract assets

Grant Contract Assets value is due to significant works undertaken for which grant funding milestone claims had not been prepared nor submitted as at 30 June 2022. Council is actively working to acquire these grants and receive this money as demonstrated by the reduction in the asset from 2021.

## Accounting policy

## Contract assets

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

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts

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

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.

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

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

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

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

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



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

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period						At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>												
Capital WIP	10,535	—	10,535	5,056	—	—	—	4,270	—	19,861	—	19,861
Plant, equipment, furniture and fittings	19,926	(10,858)	9,068	—	2,025	(341)	(1,433)	(19)	—	20,740	(11,440)	9,300
Land	11,721	—	11,721	—	206	—	—	(224)	6	11,709	—	11,709
Land improvements	509	(238)	271	184	—	—	(14)	—	—	693	(252)	441
<b>Infrastructure:</b>												
– Buildings	54,412	(28,224)	26,188	2,076	2,375	(91)	(1,296)	(2,090)	—	56,276	(29,114)	27,162
– Roads, bridges and footpaths	381,066	(140,409)	240,657	6,614	—	(2,040)	(5,973)	—	—	383,081	(143,823)	239,258
– Other road assets incl bulk earthworks	202,992	—	202,992	—	—	—	—	(1)	—	202,991	—	202,991
– Stormwater drainage	18,531	(6,495)	12,036	—	94	—	(187)	—	—	18,625	(6,682)	11,943
– Water supply network	36,416	(15,498)	20,918	276	—	(123)	(506)	1	191	36,767	(16,010)	20,757
– Sewerage network	51,567	(27,557)	24,010	—	17	—	(430)	(2)	222	52,056	(28,239)	23,817
– Open space/recreational assets	21,282	(9,462)	11,820	—	1,453	(30)	(467)	(1,937)	—	20,687	(9,848)	10,839
Other assets	40	(13)	27	—	—	—	(1)	—	—	40	(14)	26
– Tip assets	670	86	756	4,523	—	—	(250)	—	—	5,193	(164)	5,029
<b>Total infrastructure, property, plant and equipment</b>	<b>809,667</b>	<b>(238,668)</b>	<b>570,999</b>	<b>18,729</b>	<b>6,170</b>	<b>(2,625)</b>	<b>(10,557)</b>	<b>(2)</b>	<b>419</b>	<b>828,719</b>	<b>(245,586)</b>	<b>583,133</b>

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

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

### Accounting policy

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

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

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

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

#### Useful lives of IPPE

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

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

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

#### Revaluation model

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

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

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

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

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### Land under roads

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

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

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

### Crown reserves

Crown reserves under Council's care and control are recognised as assets of Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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

### Rural Fire Service assets

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

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

## C1-8 Intangible assets

\$ '000	2022	2021
<b>Software</b>		
<b>Opening values at 1 July</b>		
Gross book value	420	420
Accumulated amortisation	(290)	(248)
<b>Net book value – opening balance</b>	<b>130</b>	<b>172</b>
<b>Movements for the year</b>		
Other movements	(1)	1
Amortisation charges	(42)	(43)
<b>Closing values at 30 June</b>		
Gross book value	420	420
Accumulated amortisation	(333)	(290)
<b>Total software – net book value</b>	<b>87</b>	<b>130</b>
<b>Total intangible assets – net book value</b>	<b>87</b>	<b>130</b>

### Accounting policy

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

## C2 Leasing activities

### C2-1 Council as a lessor

#### Operating leases

\$ '000	2022	2021
<b>(i) Assets held as property, plant and equipment</b>		
Council provides operating leases on Council land and buildings for the purposes of agistment, staff housing, health and community services.		
Lease income (excluding variable lease payments not dependent on an index or rate)	88	346
<b>Total income relating to operating leases for Council assets</b>	<b>88</b>	<b>346</b>

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

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

< 1 year	213	201
1–2 years	186	192
2–3 years	182	184
3–4 years	182	180

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**C2-1 Council as a lessor (continued)**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
4–5 years	<b>171</b>	181
> 5 years	<b>33</b>	34
<b>Total undiscounted lease payments to be received</b>	<b>967</b>	<b>972</b>

**Accounting policy**

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

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

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

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

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services	3,245	–	2,520	–
Accrued expenses:				
– Borrowings	28	–	35	–
– Salaries and wages	(113)	–	(10)	–
Prepaid rates	670	–	663	–
<b>Total payables</b>	<b>3,830</b>	<b>–</b>	<b>3,208</b>	<b>–</b>

#### Accounting policy

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

#### Payables

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

### C3-2 Contract Liabilities

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Funds to construct Council controlled assets (i)	(i)	4,262	–	3,211	–
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15 (ii)	(ii)	707	–	1,156	–
<b>Total contract liabilities</b>		<b>4,969</b>	<b>–</b>	<b>4,367</b>	<b>–</b>

#### Notes

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

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

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

\$ '000	2022	2021
Funds to construct Council controlled assets	2,329	449
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	501	459
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>2,830</b>	<b>908</b>

#### Significant changes in contract liabilities

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

#### Accounting policy

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

### C3-3 Borrowings

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured	1,315	6,995	1,275	8,310
<b>Total borrowings</b>	<b>1,315</b>	<b>6,995</b>	<b>1,275</b>	<b>8,310</b>

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

	2021	Non-cash movements					2022
\$ '000	Opening Balance	Drawdown/ Repayment of Principal	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	9,585	(1,275)	–	–	–	–	8,310
<b>Total liabilities from financing activities</b>	<b>9,585</b>	<b>(1,275)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,310</b>

	2020	Non-cash movements					2021
\$ '000	Opening Balance	Drawdown/ Repayment of Principal	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,637	(1,052)	4,000	–	–	–	9,585
<b>Total liabilities from financing activities</b>	<b>6,637</b>	<b>(1,052)</b>	<b>4,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,585</b>



**C3-3 Borrowings (continued)****(b) Financing arrangements**

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Total facilities</b>		
Credit cards/purchase cards	<b>39</b>	47
<b>Total financing arrangements</b>	<b>39</b>	47
<b>Drawn facilities</b>		
– Credit cards/purchase cards	<b>10</b>	12
<b>Total drawn financing arrangements</b>	<b>10</b>	12
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	<b>29</b>	35
<b>Total undrawn financing arrangements</b>	<b>29</b>	35

**Breaches and defaults**

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

**Security over loans**

Loans secured over future cash flows.

**Accounting policy**

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

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

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

**C3-4 Employee benefit provisions**

<b>\$ '000</b>	<b>2022 Current</b>	<b>2022 Non-current</b>	<b>2021 Current</b>	<b>2021 Non-current</b>
Annual leave	1,305	–	1,462	–
Long service leave	2,181	341	2,781	433
<b>Total employee benefit provisions</b>	<b>3,486</b>	<b>341</b>	<b>4,243</b>	<b>433</b>

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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,836	4,043
	<b>3,836</b>	<b>4,043</b>

**Accounting policy**

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

**Short-term obligations**

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

**Other long-term employee benefit obligations**

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

**On-costs**

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

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

### C3-5 Provisions

\$ '000	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation	–	4,259	–	5,172
<b>Asset remediation/restoration</b>	<b>–</b>	<b>4,259</b>	<b>–</b>	<b>5,172</b>

### Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2022</b>		
At beginning of year	5,172	5,172
Unwinding of discount	47	47
Derecognition of Provision	(960)	(960)
Total other provisions at end of year	<b>4,259</b>	<b>4,259</b>
<b>2021</b>		
At beginning of year	670	670
Additional provisions	4,502	4,502
Total other provisions at end of year	<b>5,172</b>	<b>5,172</b>

### Accounting policy

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

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

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

### Asset remediation – tips and quarries

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

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

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

## 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.

## D Council structure

### D1 Results by fund

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

**D1-1 Income Statement by fund**

<b>\$ '000</b>	<b>General 2022</b>	<b>Water 2022</b>	<b>Sewer 2022</b>
<b>Income from continuing operations</b>			
Rates and annual charges	12,038	2,061	2,588
User charges and fees	6,346	2,658	524
Other revenues	799	5	–
Grants and contributions provided for operating purposes	11,230	–	–
Grants and contributions provided for capital purposes	7,721	–	1,052
Interest and investment income	112	27	13
Other income	88	–	–
<b>Total income from continuing operations</b>	<b>38,334</b>	<b>4,751</b>	<b>4,177</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	11,184	576	463
Materials and services	13,798	1,744	–
Borrowing costs	119	87	56
Depreciation, amortisation and impairment of non-financial assets	10,268	496	430
Other expenses	1,186	–	–
Net losses from the disposal of assets	(359)	234	3,184
<b>Total expenses from continuing operations</b>	<b>36,196</b>	<b>3,137</b>	<b>4,133</b>
<b>Operating result from continuing operations</b>	<b>2,138</b>	<b>1,614</b>	<b>44</b>
<b>Net operating result for the year</b>	<b>2,138</b>	<b>1,614</b>	<b>44</b>
<b>Net operating result attributable to each council fund</b>	<b>2,138</b>	<b>1,614</b>	<b>44</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(5,583)</b>	<b>1,614</b>	<b>(1,008)</b>

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

<b>\$ '000</b>	<b>General 2022</b>	<b>Water 2022</b>	<b>Sewer 2022</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	8,225	—	—
Investments	1,630	7,100	5,318
Receivables	4,515	665	308
Inventories	427	19	—
Contract assets and contract cost assets	4,210	—	1,349
<b>Total current assets</b>	<b>19,007</b>	<b>7,784</b>	<b>6,975</b>
<b>Non-current assets</b>			
Receivables	58	—	—
Inventories	824	—	—
Infrastructure, property, plant and equipment	586,889	20,398	50,212
Intangible assets	87	—	—
<b>Total non-current assets</b>	<b>587,858</b>	<b>20,398</b>	<b>50,212</b>
<b>Total assets</b>	<b>606,865</b>	<b>28,182</b>	<b>57,187</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	3,143	10	6
Income received in advance	467	204	—
Contract liabilities	4,969	—	—
Borrowings	557	376	382
Employee benefit provision	3,486	—	—
Income received in advance	—	—	—
<b>Total current liabilities</b>	<b>12,622</b>	<b>590</b>	<b>388</b>
<b>Non-current liabilities</b>			
Borrowings	1,038	2,901	3,056
Employee benefit provision	341	—	—
Provisions	4,259	—	—
<b>Total non-current liabilities</b>	<b>5,638</b>	<b>2,901</b>	<b>3,056</b>
<b>Total liabilities</b>	<b>18,260</b>	<b>3,491</b>	<b>3,444</b>
<b>Net assets</b>	<b>588,605</b>	<b>24,691</b>	<b>53,743</b>
<b>EQUITY</b>			
Accumulated surplus	347,081	22,961	42,347
Revaluation reserves	241,524	1,730	11,396
<b>Council equity interest</b>	<b>588,605</b>	<b>24,691</b>	<b>53,743</b>
<b>Total equity</b>	<b>588,605</b>	<b>24,691</b>	<b>53,743</b>

## E Risks and accounting uncertainties

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

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

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

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

Financial risk management is carried out by the finance team under policies approved by the Councillors.

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

The risks associated with the financial instruments held are:

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

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

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

\$ '000	2022	2021
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	103	120
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–



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

### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

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

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

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

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

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

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

### Credit risk profile

#### Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
<b>2022</b>				
Gross carrying amount	–	840	45	885
<b>2021</b>				
Gross carrying amount	–	732	47	779

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

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts 31 - 60 days	61 - 90 days	> 91 days	Total
<b>2022</b>						
Gross carrying amount	399	155	77	1,367	532	2,530
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	1.48%	0.31%
ECL provision	–	–	–	–	8	8
<b>2021</b>						
Gross carrying amount	1,732	92	49	29	269	2,171
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	2.97%	0.37%
ECL provision	–	–	–	–	8	8

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

### (c) Liquidity risk

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2022</b>							
Payables	0.00%	–	4,087	–	–	4,087	4,087
Borrowings	1.77%	–	1,315	4,069	2,926	8,310	8,310
<b>Total financial liabilities</b>		<b>–</b>	<b>5,402</b>	<b>4,069</b>	<b>2,926</b>	<b>12,397</b>	<b>12,397</b>
<b>2021</b>							
Payables	0.00%	–	2,545	–	–	2,545	2,545
Borrowings	1.82%	–	1,275	4,516	3,794	9,585	9,585
<b>Total financial liabilities</b>		<b>–</b>	<b>3,820</b>	<b>4,516</b>	<b>3,794</b>	<b>12,130</b>	<b>12,130</b>

## E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021	2022	2021
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-7								
Plant, equipment, furniture and fittings		30/06/22	30/6/21	—	—	9,881	9,300	9,881	9,300
Operational Land		30/06/18	30/06/18	7,634	6,525	—	—	7,634	6,525
Other Land		30/06/18	30/06/18	—	—	7,532	5,625	7,532	5,625
Buildings and other structures		30/06/18	30/6/18	—	—	29,255	27,162	29,255	27,162
Roads, bridges and footpaths		30/06/20	30/6/20	—	—	267,221	239,258	267,221	239,258
Other road assets incl bulk earthworks		30/06/20	30/6/20	—	—	227,503	202,991	227,503	202,991
Stormwater drainage		30/06/22	30/6/15	—	—	17,734	11,943	17,734	11,943
Water supply network		30/06/22	30/6/17	—	—	19,892	20,757	19,892	20,757
Sewerage network		30/06/22	30/6/17	—	—	48,107	23,817	48,107	23,817
Open space/recreational assets		30/06/18	30/6/18	—	—	14,204	10,839	14,204	10,839
Other assets		12/05/16	12/5/16	—	—	17	26	17	26
Tip restoration asset		30/06/22	30/6/21	—	—	3,071	5,029	3,071	5,029
Total infrastructure, property, plant and equipment				7,634	6,525	644,417	556,747	652,051	563,272

### Non-recurring fair value measurements

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

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

### Valuation techniques

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

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

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

#### Level 2 Inputs

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## E2-1 Fair value measurement (continued)

### Plant & equipment

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

### Office equipment & Furniture & fittings

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

### Operational land

There is an active liquid market for most of Council's operational land, however, the subjectivity of pricing has resulted in this land to be classified as level 2. Operational land has been valued as at 30 June 2018 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, proximity to services and comparable sales.

### Level 3 Inputs

#### Capital works in progress

These assets are valued at the cost of construction of the asset. As there is no active market for any of the infrastructure assets that are partially constructed, the only valuation is costs, or inputs to the construction work.

#### Community land

Community land has been valued as at 30 June 2018 by an external valuer, Australis, taking into consideration the land characteristics, location, zoning, and proximity to services.

#### Land under roads

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

#### Land improvements

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

#### Buildings & Other structures

Buildings and other structures were valued as at 30 June 2018 by external valuers, Australis. Non-specialised building are valued using a market based approach where an active market could be identified. Other buildings and structures are valued using depreciated replacement cost taking into account the useful lives and condition of the asset.

#### Roads, Bridges, Footpaths, Bulk earthworks & Stormwater drainage

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

#### Water supply network & Sewerage network

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

#### Heritage collection

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

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## E2-1 Fair value measurement (continued)

There were no changes in valuation techniques from prior years.

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

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

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

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

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

	Total IPP&E	
\$ '000	2022	2021
<b>Opening balance</b>	<b>556,747</b>	549,074
<b>Total gains or losses for the period</b>		
Recognised in other comprehensive income – revaluation surplus	<b>72,339</b>	–
<b>Other movements</b>		
Purchases (GBV)	<b>26,483</b>	16,797
Depreciation and impairment	<b>(11,152)</b>	(9,124)
<b>Closing balance</b>	<b>644,417</b>	556,747

### Highest and best use

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

## E3-1 Contingencies

### Defined benefit superannuation contribution plans

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

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

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

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

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

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

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

\* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8% 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 \$40.0 million per annum for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$91,138.48. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

Council's expected contribution to the plan for the next annual reporting period is \$79,864.20.

### E3-1 Contingencies (continued)

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

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

The share of any funding surplus or deficit that can be attributed to Council is 0.22%

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

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

Investment return	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* 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 2022

## F People and relationships

### F1 Related party disclosures

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

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

\$ '000	2022	2021
<b>Compensation:</b>		
Short-term benefits	501	576
Post-employment benefits	30	41
Other long-term benefits	7	–
Termination benefits	214	–
<b>Total</b>	<b>752</b>	<b>617</b>

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

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

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
<b>\$ '000</b>					
<b>2022</b>					
Supply of new motor vehicles and motor vehicle servicing	75	–	At arm's length, normal commercial terms.	–	–
Supply of stationery, office supplies and newspapers	–	–	At arm's length, normal commercial terms.	–	–
<b>2021</b>					
Supply of new motor vehicles and motor vehicle servicing	249	–	At arm's length, normal commercial terms.	–	–
Supply of stationery, office supplies and newspapers	–	–	At arm's length, normal commercial terms.	–	–



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

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	<b>25</b>	26
Councillors' fees	<b>98</b>	106
Councillors' (including Mayor) expenses	<b>62</b>	27
<b>Total</b>	<b>185</b>	<b>159</b>

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## F2 Other relationships

### F2-1 Audit fees

\$ '000	2022	2021
<b>Audit and other assurance services: Auditors of NSW Council - NSW Auditor General:</b>		
Audit of financial statements	95	82
<b>Total fees paid or payable to Auditor-General</b>	<b>95</b>	<b>82</b>
 Total audit fees	 95	 82

## G Other matters

### G1-1 Statement of Cash Flows information

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

\$ '000	2022	2021
<b>Net operating result from Income Statement</b>	<b>3,796</b>	9,763
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	11,194	10,600
(Gain) / loss on disposal of assets	3,059	317
Unwinding of discount rates on reinstatement provisions	47	—
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(2,677)	(657)
(Increase) / decrease of inventories	175	177
(Increase) / decrease of contract asset	5,061	(5,050)
Increase / (decrease) in payables	725	(642)
Increase / (decrease) in accrued interest payable	(7)	(2)
Increase / (decrease) in other accrued expenses payable	(103)	(115)
Increase / (decrease) in other liabilities	7	121
Increase / (decrease) in contract liabilities	602	1,857
Increase / (decrease) in employee benefit provision	(849)	62
Increase / (decrease) in other provisions	(960)	4,502
<b>Net cash flows from operating activities</b>	<b>20,070</b>	<b>20,933</b>

## G2-1 Events occurring after the reporting date

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

### **Natural Disasters**

Cootamundra-Gundagai Regional Council was declared a natural disaster area twice after 30 June 2022; AGRN 1030 in August 2022 and 1034 in September 2022. Both events were due to severe weather and flooding.

Council's road network has been damaged by these events. Council is working with Damage Control Project Management Pty Ltd and Transport for NSW to evaluate the damage and will submit flood damage claims for the restoration works. It is expected that these claims will be approved and the works will be fully funded. Council has so far received \$1m of funding from Transport for NSW for emergency maintenance costs. The cost of the restoration works required to restore Council's road network has not been recognised in these financial statements.

### **Cootamundra-Gundagai Regional Council Demerger**

The NSW Government is proceeding with the demerger of Cootamundra-Gundagai Regional Council, in line with the recommendations of the Local Government Boundaries Commission.

As part of this process, the Office of Local Government (OLG) has developed a Roadmap outlining the steps involved in the demerger. It is anticipated that Council elections for the de-amalgamated shires will be held in line with the local government general elections in September 2024.

The financial statements for the year ended 30 June 2022 have been prepared on a going concern basis.

### G3 Statement of developer contributions as at 30 June 2022

#### G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>S7.12 levies – under a plan</b>	291	354	–	–	(58)	–	587	–
<b>Total S7.11 and S7.12 revenue under plans</b>	291	354	–	–	(58)	–	587	–
S64 contributions	–	178	–	–	–	–	178	–
<b>Total contributions</b>	291	532	–	–	(58)	–	765	–

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

#### S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN FOR OTHER DEVELOPMENTS								
Community facilities	291	354	–	–	(58)	–	587	–
Total	291	354	–	–	(58)	–	587	–

## G4 Statement of performance measures

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

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021      2020		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(1,918)	(4.98)%	(15.31)%	(19.45)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	38,489				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	27,259	57.68%	49.62%	56.88%	> 60.00%
Total continuing operating revenue <sup>1</sup>	47,262				
3. Unrestricted current ratio					
Current assets less all external restrictions	9,746	6.47x	5.00x	2.91x	> 1.50x
Current liabilities less specific purpose liabilities	1,507				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	9,538	6.21x	4.55x	5.27x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,537				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,021	5.77%	5.91%	6.09%	< 10.00%
Rates and annual charges collectable	17,696				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	22,273	8.50 months	9.08 months	6.66 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,622				

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

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

## G4-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(8.24)%	(26.07)%	33.97%	11.28%	(32.26)%	34.44%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	50.56%	50.60%	100.00%	100.00%	74.81%	26.28%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
3. Unrestricted current ratio							
Current assets less all external restrictions	6.47x	5.00x	13.19x	9.38x	17.98x	5.74x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	5.64x	2.78x	25.25x	11.92x	(9.32)x	41.61x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.83%	8.28%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.50 months	9.08 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

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

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

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Cootamundra-Gundagai Regional Council | Notes to the Financial Statements 30 June 2022

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**End of the audited financial statements**



## H Additional Council disclosures

### H1-1 Council information and contact details

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**Principal place of business:**

81 Wallendoon Street  
Cootamundra NSW 2590

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

PO Box 420  
Cootamundra NSW 2590

**Telephone:** 02 6940 2100

**Facsimile:** 02 6940 2127

**Opening hours:**

9am - 5:00pm  
Monday to Friday

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

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

**Officers****General Manager**

Steve McGrath

**Responsible Accounting Officer**

Zac Mahon

**Elected members****Mayor**

Charlie Sheahan

**Councillors**

Leigh Bowden (Deputy Mayor)

Abb McAlister

David Graham

Gil Kelly

Penny Nicholson

Logan Collins

Les Boyd

Trevor Glover



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Cootamundra-Gundagai Regional Council

To the Councillors of Cootamundra-Gundagai Regional Council

#### Qualified Opinion

I have audited the accompanying financial statements of Cootamundra-Gundagai Regional 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- 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 2022, 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 qualified opinion should be read in conjunction with the rest of this report.

#### Basis for Qualified Opinion

##### Non recognition of rural fire-fighting assets

As disclosed in Note C1-7 to the financial statements, the Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by the Council as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting buildings are controlled by the Council where the buildings are located on land that is controlled and recognised by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 13 December 2007
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets and buildings located on land that is controlled and recognised by the Council that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G4-1 'Statement of performance measures – consolidated results' and Note G4-2 'Statement of performance measures by fund'.

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).

I have fulfilled my other ethical responsibilities in accordance with 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 believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Other Information**

The Council's annual report for the year ended 30 June 2022 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.



Nirupama Mani  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 March 2023  
SYDNEY



Cr Charlie Sheahan  
Mayor  
Cootamundra-Gundagai Regional Council  
PO Box 420  
COOTAMUNDRA NSW 2590

Contact: Nirupama Mani  
Phone no: (02) 9275 7111  
Our ref: D2304278/1734

29 March 2023

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2022  
Cootamundra-Gundagai Regional Council**

I have audited the general purpose financial statements (GPFS) of the Cootamundra-Gundagai Regional Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified 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 2022 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.

**SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

**Modification to the opinion in the Independent Auditor's Report**

**Non-recognition of rural fire-fighting assets**

The Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by Council within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting buildings are controlled by the Council where buildings are located on land that is controlled and recognised by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 13 December 2007
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

Consequently, we were unable to determine the carrying values of rural firefighting assets and related amounts that should be recorded and recognised in the council's 30 June 2022 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

## INCOME STATEMENT

### Operating result

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	16.7	14.5	15.2 ↑
Grants and contributions revenue	20.0	24.1	17.0 ↓
Operating result from continuing operations	3.8	9.8	61.2 ↓
Net operating result before capital grants and contributions	(5.0)	(5.5)	9.1 ↑

Rates and annual charges revenue was \$16.7 million (\$14.5 million for the year ended 30 June 2021). The increase of \$2.2 million (15.2%) is consistent with an increase in ordinary rates in line with the 20.0% special variation.

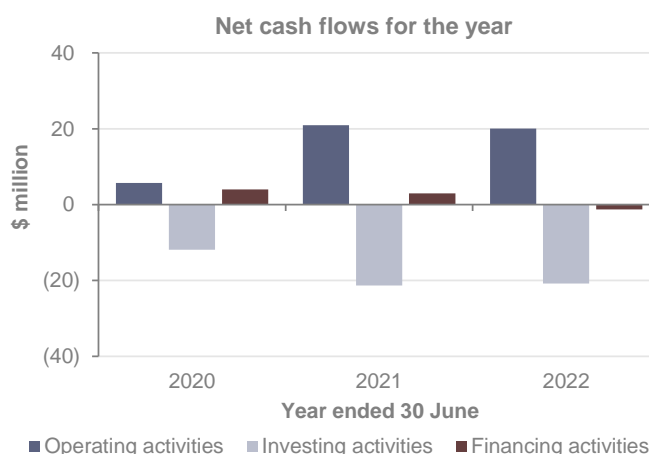
Grants and contributions revenue was \$20.0 million (\$24.1 million for the year ended 30 June 2021). The decrease of \$4.1 million (17.0%) was primarily due to the significant funding (of \$8.3 million) for the sewer treatment project which was recognised as revenue in the prior year.

The Council's operating result from continuing operations (\$3.8 million including depreciation and amortisation expense of \$11.2 million) was \$6.0 million lower than the 2020–21 result. A contributor to this the \$2.7 million increase in the net loss from the disposal of assets.

The net operating result before capital grants and contributions (deficit of \$5.0 million) was a \$0.5 million improvement compared to the 2020–21 result. This is mainly due to the \$2.2 million increase in rates and annual charges revenue.

## STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$8.2 million (\$10.3 million for the year ended 30 June 2021). There was a net decrease in cash and cash equivalents of \$2.1 million during the 2021-22 financial year.
- Net cash provided by operating activities has decreased by \$0.9 million.
- Net cash used in investing activities has decreased by \$0.5 million due to a decrease in purchase of infrastructure, property plant and equipment of \$7.6 million which is partially offset by an increase in the net acquisition of term deposits of \$7.1 million.
- Net cash flows used in financing activities has increased by \$4.2 million as a result of Council entering into a new borrowing arrangement for \$4 million in the previous financial year.





## FINANCIAL POSITION

### Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>22.3</b>	<b>18.3</b>	<ul style="list-style-type: none"> <li>Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase of \$4.0 million is primarily due to the \$2.6 million increase in specific purpose unexpended grants and \$1.2 million increase in the water fund restrictions.</li> </ul>
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	21.5	17.5	<ul style="list-style-type: none"> <li>Internal allocations increase of \$0.9 million is primarily due to the \$0.6 million increase in plant and vehicle replacement.</li> </ul>
• Internal allocations	10.9	10.0	
• Unrestricted	(10.1)	(9.2)	<ul style="list-style-type: none"> <li>Unrestricted cash and investments were reported as a deficit of \$10.1 million. There was a \$0.9 million decrease in the unrestricted cash and investments balance. Council is awaiting funding from State and Commonwealth Governments claims of \$5.6 million.</li> </ul>

### Debt

Council has \$8.3 million of external borrowings (2021: \$9.6 million) which is secured over the revenue of Council.

## PERFORMANCE

### Performance measures

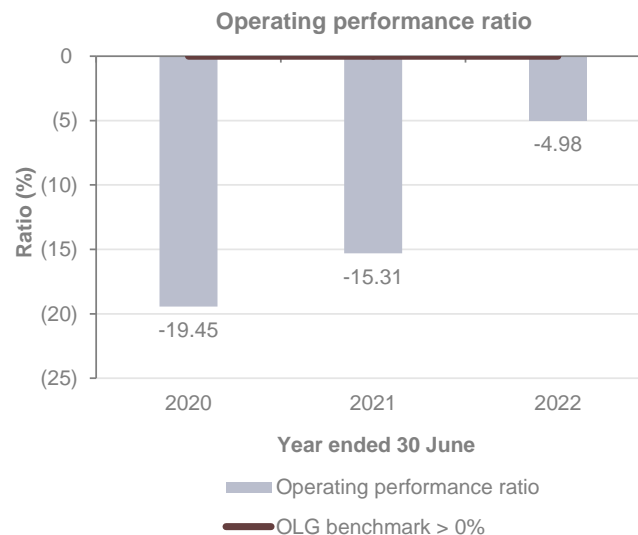
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

#### Operating performance ratio

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

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

The operating performance ratio improved to negative 4.98 per cent (2021: negative 15.31 per cent) due to the increase in rates and annual charges revenue.

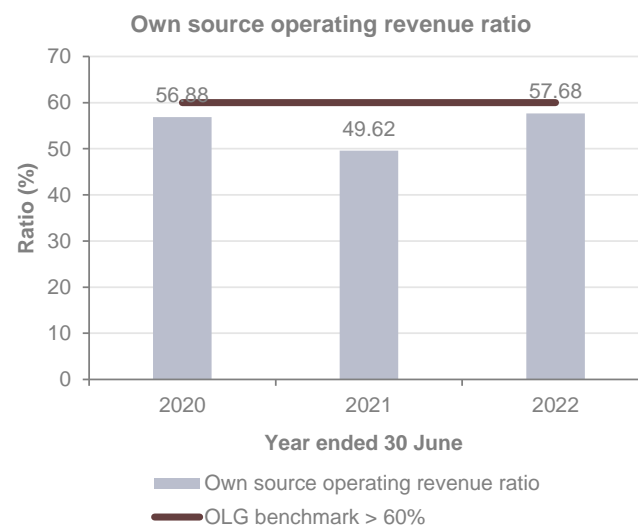


#### Own source operating revenue ratio

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

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

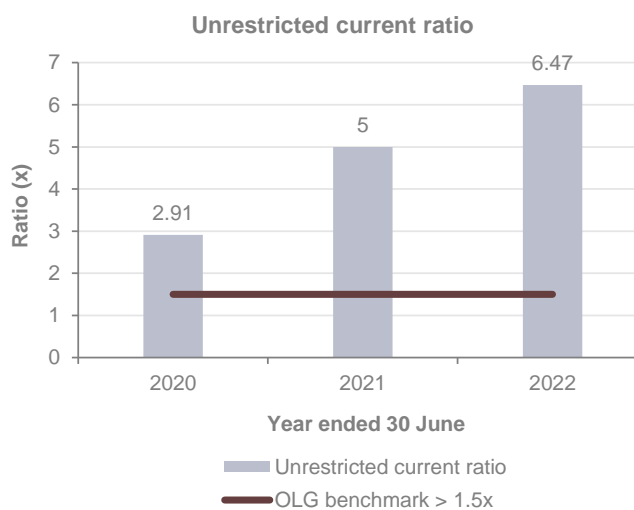
The own source operating revenue ratio has improved from 30 June 2021.



### Unrestricted current ratio

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

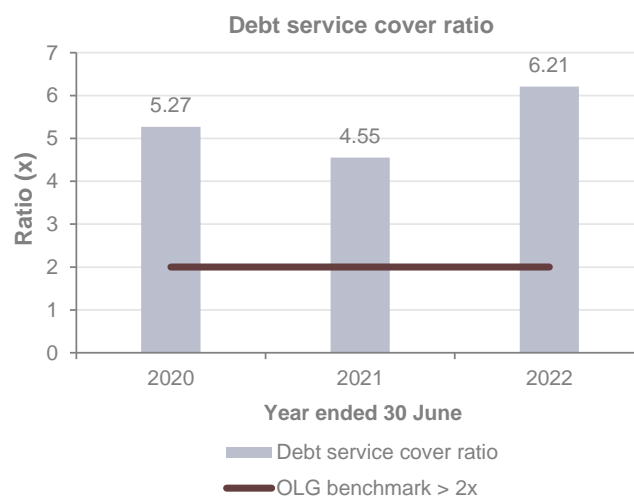
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

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

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

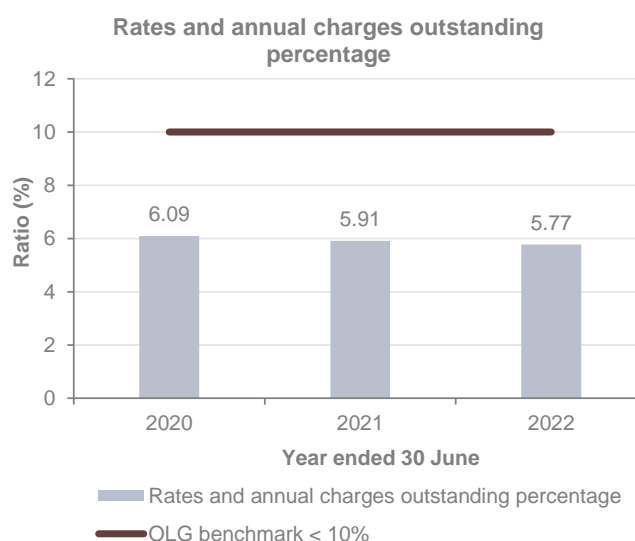


### Rates and annual charges outstanding percentage

The Council is within the OLG benchmark for the current reporting period.

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

The rates and annual charges outstanding remained consistent for the last three years, which reflects sound debt recovery at the Council.

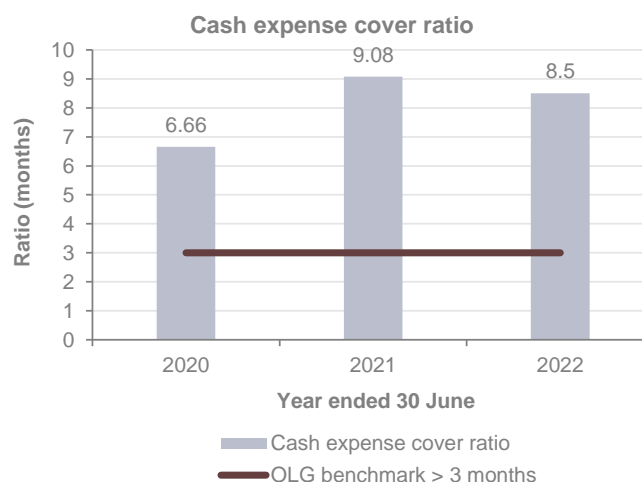


### Cash expense cover ratio

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

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

The Council's cash expense cover has decreased due to the increase in payments for operating activities.



### Infrastructure, property, plant and equipment renewals

The Council renewed \$15.0 million of assets in the 2021-22 financial year, compared to \$18.7 million of assets in the 2020-21 financial year. This decline is largely due to \$5.1 million decrease in capital works in progress.

## OTHER MATTERS

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting assets were not recognised in the financial statements.

Except for the matter outlined above, the Council's:

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



Nirupama Mani  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr Steve McGrath, Interim General Manager  
Mr Tony Donoghue, Chairperson, Audit, Risk and Improvement Committee

# Cootamundra-Gundagai Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2022

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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).



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Cootamundra-Gundagai Regional Council

To the Councillors of Cootamundra-Gundagai Regional Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Cootamundra-Gundagai Regional Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 Significant accounting policies 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 2022 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 Significant accounting policies 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.



Nirupama Mani  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 March 2023  
SYDNEY

Cootamundra-Gundagai Regional Council | Income Statement of water supply business activity | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Income Statement of water supply business activity**

for the year ended 30 June 2022

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Income from continuing operations</b>		
Access charges	2,061	1,956
User charges	2,591	2,563
Fees	67	34
Interest and investment income	27	31
Net gain from the disposal of assets	–	18
Other income	5	6
<b>Total income from continuing operations</b>	<b>4,751</b>	<b>4,608</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	576	591
Borrowing costs	87	95
Materials and services	168	868
Depreciation, amortisation and impairment	496	517
Water purchase charges	1,576	1,585
Net loss from the disposal of assets	234	123
Other expenses	–	309
<b>Total expenses from continuing operations</b>	<b>3,137</b>	<b>4,088</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>1,614</b>	<b>520</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,614</b>	<b>520</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,614</b>	<b>520</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(404)	(135)
<b>Surplus (deficit) after tax</b>	<b>1,210</b>	<b>385</b>
<b>Plus accumulated surplus</b>	<b>21,347</b>	<b>20,827</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	404	135
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>22,961</b>	<b>21,347</b>
<b>Return on capital %</b>	<b>8.3%</b>	<b>2.9%</b>
<b>Subsidy from Council</b>	<b>–</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,211	385
<b>Surplus for dividend calculation purposes</b>	<b>1,211</b>	<b>385</b>
<b>Potential dividend calculated from surplus</b>	<b>605</b>	<b>193</b>

Cootamundra-Gundagai Regional Council | Income Statement of sewerage business activity | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

Income Statement of sewerage business activity  
for the year ended 30 June 2022

\$ '000	2022	2021
<b>Income from continuing operations</b>		
Access charges	2,588	2,457
User charges	479	458
Fees	45	29
Interest and investment income	13	21
<b>Total income from continuing operations</b>	<b>3,125</b>	<b>2,965</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	463	531
Borrowing costs	56	36
Materials and services	–	748
Depreciation, amortisation and impairment	430	441
Net loss from the disposal of assets	3,184	–
Other expenses	–	188
<b>Total expenses from continuing operations</b>	<b>4,133</b>	<b>1,944</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,008)</b>	<b>1,021</b>
Grants and contributions provided for capital purposes	1,052	8,319
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>44</b>	<b>9,340</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>44</b>	<b>9,340</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(265)
<b>Surplus (deficit) after tax</b>	<b>44</b>	<b>9,075</b>
<b>Plus accumulated surplus</b>	<b>42,303</b>	<b>32,963</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	265
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>42,347</b>	<b>42,303</b>
<b>Return on capital %</b>	<b>(1.9)%</b>	<b>2.7%</b>
<b>Subsidy from Council</b>	<b>2,790</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	44	9,075
Less: capital grants and contributions (excluding developer contributions)	(1,052)	(8,319)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>756</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>378</b>

Cootamundra-Gundagai Regional Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Statement of Financial Position of water supply business activity**

as at 30 June 2022

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Investments	7,100	5,870
Receivables	665	609
Inventories	19	14
<b>Total current assets</b>	<b>7,784</b>	<b>6,493</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	20,398	21,356
<b>Total non-current assets</b>	<b>20,398</b>	<b>21,356</b>
<b>Total assets</b>	<b>28,182</b>	<b>27,849</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	10	153
Income received in advance	204	173
Borrowings	376	366
<b>Total current liabilities</b>	<b>590</b>	<b>692</b>
<b>Non-current liabilities</b>		
Borrowings	2,901	3,277
<b>Total non-current liabilities</b>	<b>2,901</b>	<b>3,277</b>
<b>Total liabilities</b>	<b>3,491</b>	<b>3,969</b>
<b>Net assets</b>	<b>24,691</b>	<b>23,880</b>
<b>EQUITY</b>		
Accumulated surplus	22,961	21,347
Revaluation reserves	1,730	2,533
<b>Total equity</b>	<b>24,691</b>	<b>23,880</b>

Cootamundra-Gundagai Regional Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2022

**Cootamundra-Gundagai Regional Council****Statement of Financial Position of sewerage business activity**

as at 30 June 2022

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	1,349	3,397
Investments	5,318	5,594
Receivables	308	284
<b>Total current assets</b>	<b>6,975</b>	<b>9,275</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	50,212	39,345
<b>Total non-current assets</b>	<b>50,212</b>	<b>39,345</b>
<b>Total assets</b>	<b>57,187</b>	<b>48,620</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	6	1,240
Borrowings	382	376
<b>Total current liabilities</b>	<b>388</b>	<b>1,616</b>
<b>Non-current liabilities</b>		
Borrowings	3,056	3,437
<b>Total non-current liabilities</b>	<b>3,056</b>	<b>3,437</b>
<b>Total liabilities</b>	<b>3,444</b>	<b>5,053</b>
<b>Net assets</b>	<b>53,743</b>	<b>43,567</b>
<b>EQUITY</b>		
Accumulated surplus	42,347	42,303
Revaluation reserves	11,396	1,264
<b>Total equity</b>	<b>53,743</b>	<b>43,567</b>

## Note – Significant Accounting Policies

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

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, 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 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Water Supplies

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

##### b. Sewerage Treatment

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

#### Category 2

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

**Council has no category 2 business activities.**

### Taxation equivalent charges

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

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

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

## Note – Significant Accounting Policies (continued)

### Notional rate applied (%)

Corporate income tax rate – **25.0% (20/21 26%)**

Land tax – the first \$734,000 of combined land values attracts **0%**. For the combined land values in excess of \$734,001 up to \$4,488,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,488,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$900,000.

In accordance with the Department of Industry (DoI) – Water guidelines, 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 Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

### Income tax

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

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

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

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

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

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

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

### Loan and debt guarantee fees

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

#### (i) Subsidies

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

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

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

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



## Note – Significant Accounting Policies (continued)

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The rate of return is calculated as follows:

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

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.66% at 30/6/22.

#### **(iii) Dividends**

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

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

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.

Cootamundra-Gundagai Regional Council | Special Purpose Financial Statements 2022

## Cootamundra-Gundagai Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2022

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# Cootamundra-Gundagai Regional Council

SPECIAL SCHEDULES  
for the year ended 30 June 2022

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## Cootamundra-Gundagai Regional Council

### Special Schedules

for the year ended 30 June 2022

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Cootamundra-Gundagai Regional Council | Permissible income for general rates | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	7,654	<b>9,215</b>
Plus or minus adjustments <sup>2</sup>	b	26	<b>9</b>
<b>Notional general income</b>	c = a + b	<b>7,680</b>	<b>9,224</b>
<b>Permissible income calculation</b>			
Special variation percentage <sup>3</sup>	d	20.00%	<b>16.00%</b>
Plus special variation amount	h = d x (c + g)	1,536	<b>1,476</b>
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>9,216</b>	<b>10,700</b>
Plus (or minus) last year's carry forward total	l	(2)	<b>(1)</b>
<b>Sub-total</b>	n = (l + m)	<b>(2)</b>	<b>(1)</b>
<b>Total permissible income</b>	o = k + n	<b>9,214</b>	<b>10,699</b>
Less notional general income yield	p	9,215	<b>10,697</b>
<b>Catch-up or (excess) result</b>	q = o - p	<b>(1)</b>	<b>2</b>
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	<b>(1)</b>	<b>2</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 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



Cootamundra-Gundagai Regional Council | Special Schedules 2022

## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Cootamundra-Gundagai Regional Council

To the Councillors of Cootamundra-Gundagai Regional Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Cootamundra-Gundagai Regional Council (the Council) for the year ending 30 June 2023.

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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022'.

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.



Nirupama Mani  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 March 2023  
SYDNEY



Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2021/22 Required maintenance <sup>a</sup>	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Buildings - non-specialised	621	621	—	145	1,274	2,895	15.0%	27.0%	24.0%	31.0%	3.0%
	Buildings - specialised	461	461	—	678	21,118	49,019	20.0%	10.0%	29.0%	33.0%	8.0%
	Other structures	19	19	—	129	6,863	11,933	30.0%	18.0%	41.0%	9.0%	2.0%
	<b>Sub-total</b>	<b>1,101</b>	<b>1,101</b>	<b>—</b>	<b>952</b>	<b>29,255</b>	<b>63,847</b>	<b>21.6%</b>	<b>12.3%</b>	<b>31.0%</b>	<b>28.4%</b>	<b>6.7%</b>
	<b>Sub-total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads	109	109	—	1,590	171,132	268,671	67.0%	19.0%	14.0%	0.0%	0.0%
	Unsealed roads	632	632	—	908	30,434	37,584	88.0%	6.0%	4.0%	2.0%	0.0%
	Bridges	1,851	1,851	—	33	41,131	77,426	34.0%	42.0%	19.0%	3.0%	2.0%
	Footpaths	44	44	—	224	5,126	8,031	42.0%	43.0%	13.0%	1.0%	1.0%
	Kerb & gutter	808	808	—	75	19,398	38,161	27.0%	37.0%	26.0%	10.0%	0.0%
	Bulk earthworks	—	—	—	845	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	—	—	—	—	227,503	227,503	100.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>3,444</b>	<b>3,444</b>	<b>—</b>	<b>3,675</b>	<b>494,724</b>	<b>657,376</b>	<b>73.1%</b>	<b>15.7%</b>	<b>9.9%</b>	<b>1.1%</b>	<b>0.2%</b>
<b>Water supply network</b>	Water supply network	9,688	9,688	—	286	19,892	40,418	19.0%	10.0%	25.0%	27.0%	19.0%
	<b>Sub-total</b>	<b>9,688</b>	<b>9,688</b>	<b>—</b>	<b>286</b>	<b>19,892</b>	<b>40,418</b>	<b>19.0%</b>	<b>10.0%</b>	<b>25.0%</b>	<b>27.0%</b>	<b>19.0%</b>
<b>Sewerage network</b>	Sewerage network	7,519	7,519	—	525	48,107	73,483	37.0%	4.0%	41.0%	12.0%	6.0%
	<b>Sub-total</b>	<b>7,519</b>	<b>7,519</b>	<b>—</b>	<b>525</b>	<b>48,107</b>	<b>73,483</b>	<b>37.0%</b>	<b>4.0%</b>	<b>41.0%</b>	<b>12.0%</b>	<b>6.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	—	—	—	211	17,734	27,730	29.0%	19.0%	52.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>211</b>	<b>17,734</b>	<b>27,730</b>	<b>29.0%</b>	<b>19.0%</b>	<b>52.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Open space / recreational assets</b>	Other	13	13	—	976	7,690	14,524	14.0%	19.0%	47.0%	19.0%	1.0%
	Swimming Pools	—	—	—	39	6,514	12,048	31.0%	30.0%	18.0%	21.0%	0.0%
	<b>Sub-total</b>	<b>13</b>	<b>13</b>	<b>—</b>	<b>1,015</b>	<b>14,204</b>	<b>26,572</b>	<b>21.7%</b>	<b>24.0%</b>	<b>33.9%</b>	<b>19.9%</b>	<b>0.5%</b>
<b>Total – all assets</b>		<b>21,765</b>	<b>21,765</b>	<b>—</b>	<b>6,664</b>	<b>623,916</b>	<b>889,426</b>	<b>61.1%</b>	<b>14.6%</b>	<b>16.7%</b>	<b>5.6%</b>	<b>2.0%</b>

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

continued on next page

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Cootamundra-Gundagai Regional Council

Report on infrastructure assets as at 30 June 2022 (continued)

Infrastructure asset condition assessment 'key'

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

Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

## Report on infrastructure assets as at 30 June 2022

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021      2020		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals <sup>1</sup>	29,404	340.36%	154.34%	162.48%	>= 100.00%
Depreciation, amortisation and impairment	8,639				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	21,765	3.49%	4.26%	4.03%	< 2.00%
Net carrying amount of infrastructure assets	623,916				
Asset maintenance ratio					
Actual asset maintenance	6,664	∞	∞	∞	> 100.00%
Required asset maintenance	—				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	21,765	2.45%	3.08%	2.89%	
Gross replacement cost	889,426				

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

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

Cootamundra-Gundagai Regional Council | Report on infrastructure assets as at 30 June 2022 | for the year ended 30 June 2022

## Cootamundra-Gundagai Regional Council

### Report on infrastructure assets as at 30 June 2022

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals <sup>1</sup>	∞	∞	∞	∞	∞	∞	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.81%	0.89%	48.70%	45.99%	15.63%	40.42%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	∞	∞	∞	∞	∞	∞	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.59%	0.67%	23.97%	25.96%	10.23%	18.49%	
Gross replacement cost							

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

**8.3.2 CGRC BUDGET RESULT REPORT 2021/22**

DOCUMENT NUMBER	389699
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The CGRC Budget Result for 2021/22 be received and noted**

Discussion

To simplify the financial results from the financial statements the following reconciliation with commentary is presented over the page.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.

CGRC Budget Result 2021/22				
Fiscal Budget	Operating Activities (\$'000)	Capital Activities (\$'000)	Net Result (\$'000)	Commentary
Operating Revenues	47,262			
Operating Expenses (Incl Depn)	43,466			
<b>Operating Result</b>	<b>3,796</b>		<b>3,796</b>	<b>Operationally there was a surplus of 3.7m</b>
<i>Add back</i>				
Depreciation Expense	11,194			Depreciation is added back as it is a non-cash expense
Capex Program (Expenditure)		17,958		
Loan Repayments		1,537		
Asset Sales/Trade Ins		-844		Capital Expense, Capital Income and Principal Repayments are considered because they affect cash balances.
<b>RESULT Surplus/(Deficit)</b>	<b>15,405</b>	<b>-18,651</b>	<b>-3,246</b>	<b>After factoring in capital there is a deficit of 3.2m, this results in a deficit that must be funded (shown below) This result is due to the capital expenditure program being greater than operational cash revenue.</b>

<b>Funding Budget</b>	Operating Activities (\$'000)	Capital Activities (\$'000)	Net Result (\$'000)	Commentary
Fiscal Budget Result (Above)	15,405	-18,651		
Internal Reserve Funding				
Net Tfr from/(to)		-863		The internal restricted cash increased by 863k
External Reserve Funding				
Net Tfr from/(to)		-4,210		The internal restricted cash increased by 4.21m
<b>RESULT Surplus/(Deficit)</b>	<b>15,405</b>	<b>-23,274</b>	<b>-8,319</b>	<b>This deficit has resulted in a reduction of working capital (unrestricted funds) of 8.3m. Council needs to reduce the amount of money held in restricted cash by using these funds for expenditure in the fiscal budget above. Council has been working to acquit grants to ensure this increases the amount of available working capital.</b>

<b>Sustainable Budget</b>	Operating Activities (\$'000)	Capital Activities (\$'000)	Net Result (\$'000)	Commentary
Funding Budget Result (Above)	15,405	-23,274		
<b>RESULT Surplus/(Deficit)</b>	<b>15,405</b>	<b>-23,274</b>	<b>-8,319</b>	<b>Council is spending more than the income that is being generated and this is diminishing working capital. In the long term this is unsustainable and decisions need to be made to ensure that there is sufficient working capital for the organisation to operate.</b>

**8.3.3 FINANCE UPDATE - OPERATIONAL AND CAPITAL INCOME & EXPENDITURE**

DOCUMENT NUMBER	389133
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	1. Operational Budget to Actual as at 31 March 2023 <a href="#">↓</a> 2. Capital Budget to Actual as at 31 March 2023 <a href="#">↓</a>

**RECOMMENDATION**

**The Finance Update report, be received and noted.**

Report

The Finance Update has been reviewed and no issues have been detected.

Please note that the loan repayments are considered capital and the variance between the quarterly budget review and this budget of \$1.315 million is caused by this.

Operations

There is currently a surplus of 2.32m, due to operational grant income being received. On current projections Council can expect a surplus at 30 June 2023. The Water and Sewer income has been split between Cootamundra & Gundagai based on financial and engineering analysis.

Capital

The schedule of works for water, sewer and roads has been completed and updated in the system. The split between Gundagai and Cootamundra has been completed and is reflected in this report. The Finance department will calculate capital grant income for the next Council meeting. The March QBRs is currently being drafted. The existing projects are on course to be completed in 2023 but if there are delays these projects maybe carried forward into 2024.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.



OPERATING BUDGET 2023											
	BUDGET 2023	ORIGINAL BUDGET 2022/23	2021/22 CARRYOVERS & REVOTES	QBR DEC 2022	QBR MAR 2023	REVISED BUDGET 2022/23	ACTUAL YTD	COMMITTED YTD	TOTAL ACTUAL & COMMITTED YTD	VARIANCE YTD	% ACTUAL & COMMITMENT TO BUDGET
OPERATING INCOME:	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
Finance Department	(16,395,200)	(16,395,200)	-	-	-	(16,395,200)	(12,191,186)	-	(12,191,186)	(4,204,014)	74% 😊
Executive Department	(33,200)	(33,200)	(305,172)	(239,000)	-	(577,372)	(570,008)	-	(570,008)	(7,364)	99% 😊
Business Department	(529,531)	(529,531)	-	-	-	(529,531)	(231,033)	-	(231,033)	(298,498)	44% 😊
Building Department	(857,800)	(857,800)	-	-	-	(857,800)	(527,023)	-	(527,023)	(330,777)	61% 😊
Engineering Cootamundra	(8,264,912)	(8,264,912)	-	-	-	(8,264,912)	(11,744,319)	-	(11,744,319)	3,479,407	142% 😊
Engineering Gundagai	-	-	-	-	-	-	-	-	-	-	0% 😊
Services Cootamundra	(7,052,703)	(7,052,703)	-	-	-	(7,052,703)	(4,806,013)	-	(4,806,013)	(2,246,690)	68% 😊
Services Gundagai	-	-	-	-	-	-	-	-	-	-	0% 😊
Water Cootamundra	(5,109,700)	(5,109,700)	-	-	-	(5,109,700)	(2,434,733)	-	(2,434,733)	(2,674,967)	48% 😊
Water Gundagai	(6,300)	(6,300)	-	-	-	(6,300)	(1,199,808)	-	(1,199,808)	1,193,508	19045% 😊
Sewer Cootamundra	(3,416,000)	(3,416,000)	-	-	-	(3,416,000)	(1,936,838)	-	(1,936,838)	(1,479,162)	57% 😊
Sewer Gundagai	(2,700)	(2,700)	-	-	-	(2,700)	(514,856)	-	(514,856)	512,156	19069% 😊
Grants and Contributions	-	-	-	-	-	-	-	-	-	-	0% 😊
TOTAL OPERATING INCOME:	(41,668,046)	(41,668,046)	(305,172)	(239,000)	-	(42,212,218)	(36,155,816)	-	(36,155,816)	(6,056,402)	86% 😊
OPERATING EXPENDITURE											
Finance Department	(49,100)	(49,100)	-	-	-	(49,100)	(441,795)	26,540	(415,255)	366,155	846% 😊
Executive Department	1,491,900	1,491,900	125,599	589,000	-	2,206,499	1,605,085	154,118	1,759,203	447,297	80% 😊
Business Department	3,601,472	3,601,472	179,573	-	-	3,781,045	2,276,988	16,528	2,293,516	1,487,529	61% 😊
Building Department	1,128,200	1,128,200	-	-	-	1,128,200	966,204	12,685	978,889	149,311	87% 😊
Engineering Cootamundra	16,121,020	16,121,020	-	(350,000)	-	15,771,020	10,008,688	2,671,557	12,680,246	3,090,774	80% 😊
Engineering Gundagai	-	-	-	-	-	-	-	-	-	-	0% 😊
Services Cootamundra	10,437,804	10,437,804	-	-	-	10,437,804	6,728,025	497,218	7,225,243	3,212,561	69% 😊
Services Gundagai	-	-	-	-	-	-	-	-	-	-	0% 😊
Water Cootamundra	3,498,546	3,498,546	-	-	-	3,498,546	2,268,645	221,348	2,489,993	1,008,553	71% 😊
Water Gundagai	921,700	921,700	-	-	-	921,700	321,810	11,000	332,810	588,890	36% 😊
Sewer Cootamundra	1,965,861	1,965,861	-	200,000	-	2,165,861	737,382	49	737,431	1,428,430	34% 😊
Sewer Gundagai	552,900	552,900	-	(200,000)	-	352,900	583,993	16,876	600,869	(247,969)	170% 😊
Projects	-	-	-	-	-	-	-	-	-	-	0% 😊
TOTAL OPERATING EXPENDITURE	39,670,303	39,670,303	305,172	239,000	-	40,214,475	25,055,025	3,627,919	28,682,944	11,531,531	71% 😊
ADJUSTMENTS:							8,780,000		8,780,000		
TOTALS AFTER ADJUSTMENTS	39,670,303	39,670,303	305,172	239,000	-	40,214,475			37,462,944	2,751,531	93% 😊
NET RESULT:	(1,997,743)	(1,997,743)	-	-	-	(1,997,743)	(2,320,792)		1,307,127		

CAPITAL WORKS BUDGET 2023									
	BUDGET 2023	ORIGINAL BUDGET 2022/23	2021/22 CARRYOVERS & REVOTES	QBR MAR 2023	REVISED BUDGET 2022/23	ACTUAL YTD	COMMITTED YTD	TOTAL ACTUAL & COMMITTED YTD	% ACTUAL & COMMITMENT TO BUDGET
CAPITAL INCOME:	\$	\$	\$	\$	\$	\$	\$	\$	%
Asset Sales - Cootamundra	-	-	-	(5,000)	(5,000)	(55,138)	-	(55,138)	1103% 😊
Asset Sales - Gundagai	-	-	-	-	-	-	-	-	0% 😊
Capital Grants and Contributions - Coota	-	-	-	-	-	-	-	-	0% 😞
Capital Grants and Contributions - Gund	-	-	-	-	-	-	-	-	0% 😞
TOTAL CAPITAL INCOME:	-	-	-	(5,000)	(5,000)	(55,138)	-	(55,138)	1103%
CAPITAL EXPENDITURE									
Bridges - Cootamundra	-	-	-	-	-	-	-	-	0% 😊
Bridges - Gundagai	390,000	390,000	798,940	126,216	1,315,156	589,295	171,052	760,347	58% 😊
Buildings - Cootamundra	293,774	293,774	345,812	7,057	646,643	292,606	33,044	325,650	50% 😊
Buildings - Gundagai	-	-	729,699	(394,537)	335,162	209,931	35,702	245,633	73% 😊
Land - Cootamundra	-	-	-	-	-	29,694	32,086	61,780	0% 😊
Land - Gundagai	-	-	-	-	-	-	-	-	0% 😊
Plant & Equipment - Cootamundra	550,000	550,000	168,435	-	718,435	706,412	182	706,594	98% 😊
Plant & Equipment - Gundagai	-	-	-	-	-	-	-	-	0% 😊
Cemeteries - Cootamundra	-	-	-	-	-	-	-	-	0% 😊
Cemeteries - Gundagai	-	-	-	-	-	-	-	-	0% 😊
Recreation - Cootamundra	1,597,700	1,597,700	54,448	(214)	1,651,934	820,368	86,791	907,159	55% 😊
Recreation - Gundagai	283,109	283,109	905,895	(594,295)	594,708	215,924	95,950	311,874	52% 😊
Roads - Cootamundra	2,552,100	2,552,100	2,484,586	(934,968)	4,101,718	1,078,275	24,098	1,102,373	27% 😊
Roads - Gundagai	2,271,200	2,271,200	687,000	(270,146)	2,688,054	1,354,117	55,822	1,448,071	54% 😊
Waste - Cootamundra	917,000	917,000	-	(917,000)	-	-	-	-	0% 😊
Waste - Gundagai	-	-	-	-	-	-	-	-	0% 😊
Sewer - Cootamundra	1,350,000	1,350,000	-	(1,575,000)	400,000	34,339	-	34,339	9% 😞
Sewer - Gundagai	1,850,000	1,850,000	-	(515,000)	710,000	440,656	29,569	470,226	66% 😊
Water - Cootamundra	1,025,000	1,025,000	-	(715,000)	610,000	1,250	-	1,250	0% 😞
Water - Gundagai	2,025,000	2,025,000	345,023	(1,988,883)	81,140	16,307	15,500	31,807	39% 😊
TOTAL CAPITAL EXPENDITURE:	15,104,883	15,104,883	6,519,837	(7,771,770)	13,852,950	5,789,174	579,796	6,407,102	46% 😊

**8.3.4 RESTRICTED CASH RECONCILIATION**

DOCUMENT NUMBER	389146
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The Restricted Cash Reconciliation report, be received and noted.**

Report

The restricted cash figures have been reconciled to 31 March 2023 and an adjustment has been made to the plant reserve and the building reserve by 1.6 and 1 million respectively, as adopted by Council at the November 2022 meeting.

The Manager Finance has completed a forensic reconciliation and improved the process of reconciliation for the water, sewer and waste reserves from 1 July 2018 to now and updated the current figures so that they are accurate.

Council is working to reduce liability balances and acquit grants as a priority to improve the cash position and formulating a strategy to ensure the balance of unrestricted funds improves over time.

	Bal 30 June 2022	Transfers To	Transfers From	Bal 31 Mar 2023
Aerodrome Bitumen Resurfacing	165,588		0	165,588
Bradman's Birthplace	94,798	0	(345)	94,454
Cootamundra Caravan Park	149,516	18,649	(4,302)	163,863
Heritage Centre	23,623	2,521	0	26,144
Development - Land & Buildings	2,359,693	0	(1,000,000)	1,359,693
Employee Leave Entitlements	1,858,000	0	0	1,858,000
Financial Assistance Grant	0	0	0	0
Quarries & Pit Restoration	557,351	12,856	0	570,207
Plant Replacement	2,244,471	3,375,273	(3,583,647)	2,036,097
Saleyards	18,078	87,025	(97,724)	7,380

Swimming Pool Pump & Equipment	0	0	0	0
Cemetery	44,677	220,418	(151,394)	113,701
Southern Phone	602,536	0	(439)	602,097
Waste Management	2,746,407	2,636,025	(4,882,432)	500,000

Externally Restricted Reserves				
Domestic Waste	1,038,570	2,000,384	(819,398)	2,219,556
Water Supply - Cootamundra	7,099,851	1,501,906	(519,411)	8,082,346
Sewerage Service - Coota	5,317,544	2,614,754	(1,183,447)	6,748,851
Stormwater Infrastructure Renewal	179,184	127,226	0	306,410
New Council Implementation Fund (2)	0	0	0	0
Developer Contributions	587,380	106,955	(878)	693,457
General Fund Unspent Grants & Contributions	7,279,701	6,697,820	(1,320,875)	12,656,646
	21,502,230	13,049,046	(3,844,010)	30,707,266
TOTALS	32,366,970	19,401,812	(13,564,292)	38,204,490

#### Restricted Cash Reconciliation

Restricted Cash	38,204,490
Cash at 31 March 2023	29,258,401
Unrestricted Balance	(8,946,089)
Grant Debtors Outstanding	1,297,945
Grants Completed but not Acquired	860,135
Balance	(6,788,009)

#### Financial

There are no financial implications associated with this report.

#### OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.

**8.3.5 INVESTMENT REPORT - MARCH 2023**

DOCUMENT NUMBER	389140
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	Council's cash and investment portfolio increased by \$3,041,891.18 from \$26,216,510.16 as at 28 <sup>th</sup> February 2023 to \$29,258,401.34 as at 31 <sup>st</sup> March 2023.
LEGISLATIVE IMPLICATIONS	Council investments comply fully with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2021.
POLICY IMPLICATIONS	Investments comply fully with the Council's Investment Policy.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The report detailing Council Cash and Investments as at 31 March 2023, be received and noted.**

Introduction

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2021.

Financial

Council's cash and investment portfolio increased by \$3,041,891.18 from \$26,216,510.16 as at 28<sup>th</sup> February 2023 to \$29,258,401.34 as at 31<sup>st</sup> March 2023. This was due to grants funding being received in advance.

OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.

## Cash and Investment Portfolio

Type	Long Rating	Short Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Benchmark*	Principal
TD	AA-	A1+	NAB	At Maturity	10/01/2023	11/04/2023	91	4.09	3.72	\$4,000,000.00
TD	BBB+	A2	Bank of QLD	At Maturity	18/10/2022	18/04/2023	182	3.90	3.72	\$2,000,000.00
TD	AA-	A1+	CBA	At Maturity	18/10/2022	18/04/2023	182	3.86	3.72	\$2,000,000.00
TD	A+	A2	Macquarie Bank	At Maturity	24/01/2023	2/05/2023	98	3.84	3.72	\$1,000,000.00
TD	AA-	A1+	CBA	At Maturity	8/02/2023	9/05/2023	90	4.20	3.72	\$1,000,000.00
TD	AA-	A1+	CBA	At Maturity	1/03/2023	30/05/2023	90	4.30	3.72	\$4,000,000.00
TD	A+	A2	Macquarie Bank	At Maturity	1/03/2023	30/05/2023	90	4.26	3.72	\$1,000,000.00
TD	BBB	A2	AMP Bank	At Maturity	14/06/2022	13/06/2023	364	3.85	3.72	\$2,027,812.73
TD	A+	A2	Macquarie Bank	At Maturity	14/03/2023	13/06/2023	91	4.35	3.72	\$1,000,000.00
TD	AA-	A1+	NAB	At Maturity	14/03/2023	13/06/2023	91	4.30	3.72	\$3,000,000.00
TD	A+	A2	Macquarie Bank	At Maturity	14/03/2023	11/07/2023	119	4.35	3.72	\$1,000,000.00
TD	BBB+	A2	Members Equity Bank	At Maturity	19/07/2022	18/07/2023	364	4.05	3.72	\$1,006,129.61
TD	BBB	A2	AMP Bank	At Maturity	14/03/2023	12/09/2023	182	4.65	3.72	\$3,000,000.00
CASH	AA-	A1+	CBA	Monthly				2.60	3.60	\$2,025,583.64
CASH	AA-	A1+	CBA	Monthly				2.60	3.60	\$1,155,081.00
CASH	AA-	A1+	NAB	Monthly				3.10	3.60	\$43,794.36
<b>TOTAL:</b>										<b>\$29,258,401.34</b>

\*Benchmarks

On Call - RBA Cash

Floating Rate Deposit - 3m BBSW

Term Deposit - BBSW

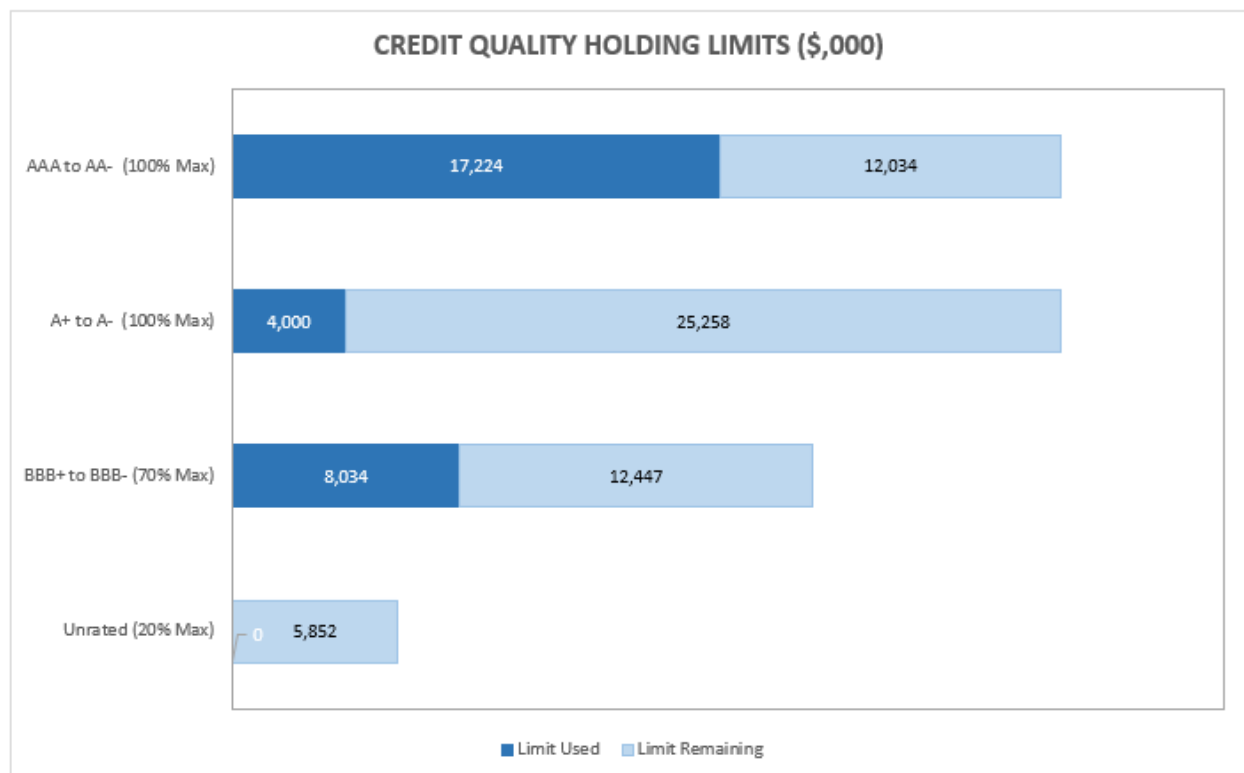
## Performance

Cootamundra-Gundagai Regional Council's investment portfolio outperformed the relevant BBSW Index benchmark by 8.08%. The average weighted yield for March was 4.01%, over an average weighted term of 56 days, with a benchmark of 3.71%. Please note yearly interest has been corrected as cash not accrual figures had been used in July and August 2022.

<b>Total Cost</b> <b>29,258,401</b>	<b>Yearly Interest Received</b> <b>382,343</b>	<b>Weighted Average Term</b> <b>56 Days</b>
<b>Total Value</b> <b>29,258,401</b>	<b>Monthly Interest Received</b> <b>98,274</b>	<b>Weighted Average Yield</b> <b>4.01%</b>

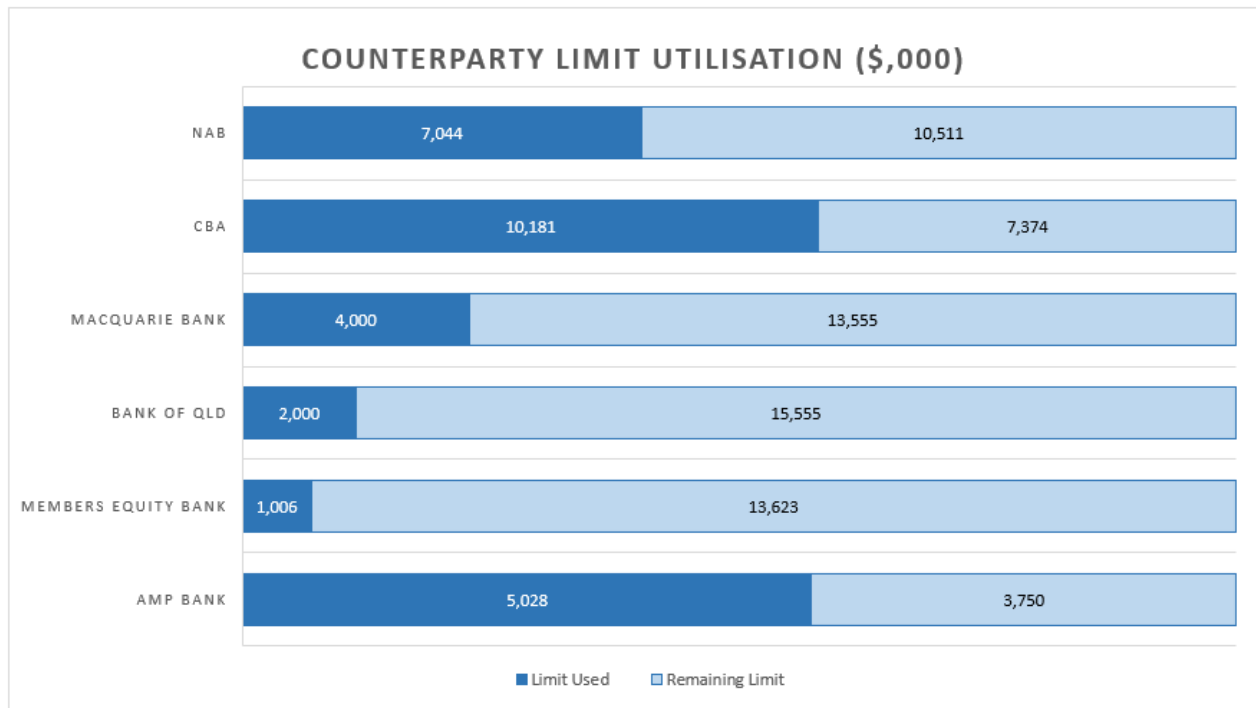
## Credit Quality Compliance

Council's investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.



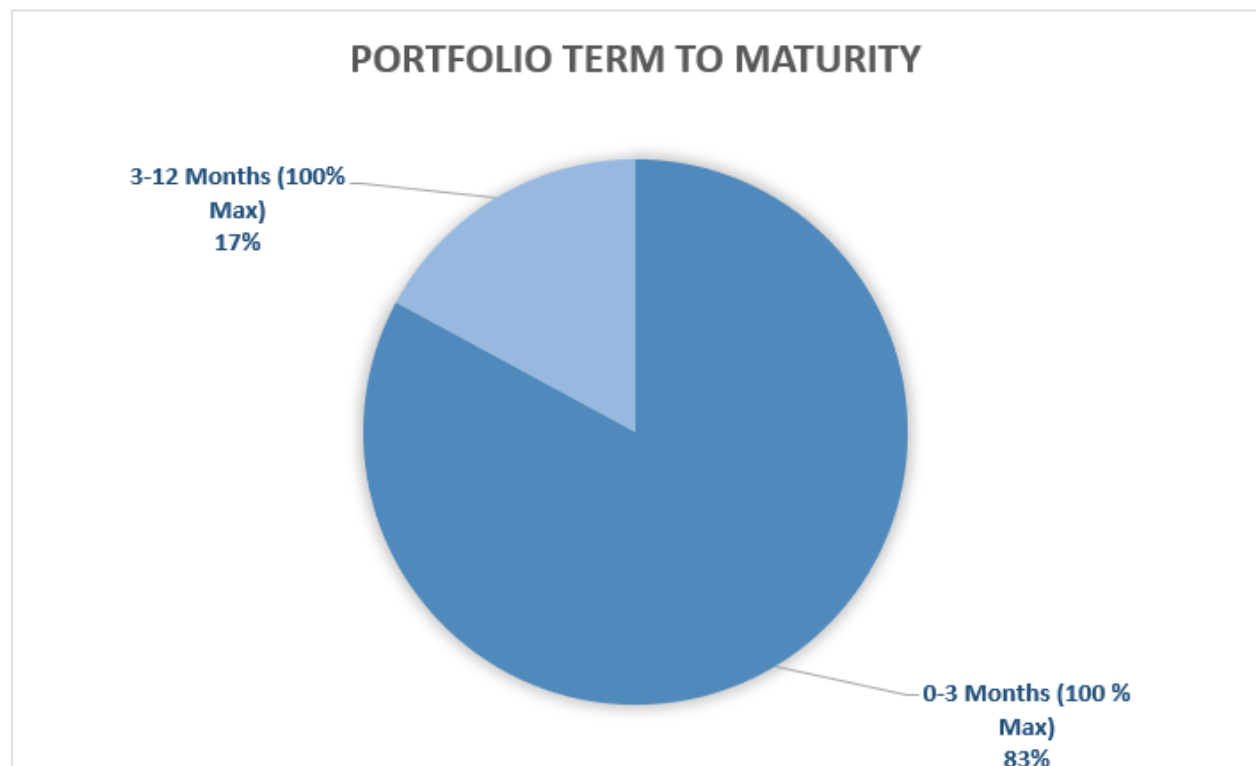
### Counter Party Compliance

As at the end of March, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.



### Term to Maturity

Council's investment portfolio maturities shown graphically below were also compliant with policy requirements.





**Declaration**

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2021 and Council's Investment Policy.

Signed

A handwritten signature in black ink that reads "Zac Mahon". The signature is written in a cursive, flowing style.

Zac Mahon  
Responsible Accounting Officer

**8.3.6 PROCUREMENT POLICY**

DOCUMENT NUMBER	387426
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	In accordance with the Local Government Act, 1993.
POLICY IMPLICATIONS	There are no additional Policy implications associated with this report.
ATTACHMENTS	1. Draft Procurement Policy <a href="#">↓</a>

**RECOMMENDATION**

**The Draft Procurement Policy, attached to the report, be adopted.**

Discussion

This Policy provides the platform for a procurement governance framework which ensures transparent guidelines, procedures and reporting are in place. The Policy sets out the principles and framework to ensure Council is compliant with the Local Government Act 1993, Local Government (General) Regulations 2005, Tendering Guidelines for NSW Local Government and Council's Code of Conduct in relation to the procurement of goods and services.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Consideration of the 23a Guidelines has been given when updating this policy.



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# Procurement Policy

## Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	Manager Finance
Section/Service Unit	Finance
Next Review Date	28-02-2024

## Version Control

Ref	Date	Description	Resolution Number
0.1	28/01/2020	Presented to Council.	011/2020
0.2	18/04/2023	Presented to Council.	

## 1. PURPOSE

The purpose of this Policy is to:

- Provide guidelines for Cootamundra-Gundagai Regional Council to facilitate consistency and control over its procurement activities;
- Demonstrate transparency and accountability to the community as well as existing, prospective and potential suppliers;
- Provide guidance to procurement decision-makers on the standards of ethical behaviour expected of them;
- Focus on the application of best practice in procurement; and
- Increase the likelihood of achieving the optimal outcome for the community when purchasing goods, materials and services by obtaining the best Value for Money.

## 2. SCOPE

This Policy applies to all Cootamundra-Gundagai Regional Council officers involved in procurement activities as well as consultants, contractors and others engaged by Council.

## 3. RELATED COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL POLICIES AND PROCEDURES

- Assets and Materials Disposal Policy
- Code of Conduct
- Delegations Register
- Fraud and Corruption Prevention Policy
- Fraud and Corruption Control Strategy (to be developed)
- Procurement Procedures for Officers

Page 1 of 6



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- Risk Management Policy (to be developed)
- Risk Management Plan (to be developed)
- Statement of Business Ethics

#### **4. APPLICABLE LAW, POLICIES, GUIDELINES AND REFERENCE DOCUMENTS**

This policy has been drafted with due consideration of the provisions of the:

- The Local Government Act 1993 (NSW);
- The Local Government (General) Regulation 2021;
- Tendering Guidelines for NSW Local Government 2009;
- DLG Circular 12-02 Procurement from Disability Employment Organisations;
- DLG Circular 11-37 Council Procurement and Contract Management Practices;
- NSW Procurement Policy Framework for NSW Government Agencies 2015;
- Buyers Guide to Contracts, Standing Offer Agreements and Pre-Qualification Council Schemes;
- Corruption Risks in NSW Public Sector Procurement – Consultation Paper (ICAC) 2010;
- Report on corrupt manipulation of contract procurement procedures (ICAC) 2007;
- Commonwealth Procurement Rules 2014;
- Guide to National Competition Policy;
- Work Health and Safety Act 2011 (NSW);
- Waste Avoidance and Resource Recovery Act 2001 (NSW);
- State Records Act 1988 (NSW)

#### **5. POLICY STATEMENT**

Cootamundra-Gundagai Regional Council seeks to procure the best quality goods, materials and services at the best possible price (Value for Money) through a fair, transparent and ethical procurement system comprising consistent and documented processes.

#### **6. AMENDMENT**

This Policy will be subject to amendment in accordance with a change to legislative requirements and referred to Cootamundra-Gundagai Regional Council for endorsement at the earliest practicable time. The Policy may also be submitted for Council reconsideration in keeping with best practice requirements.

#### **7. WHAT IS PROCUREMENT?**

The whole process of purchasing goods and/or materials and/or services and typically consists of the following steps:

- i. Define the need and specification.
- ii. Determine the procurement method.
- iii. Identify reputable suppliers or approved contractors relevant to the purchase.



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- iv. Invite quotations or use direct purchasing (pursuant to the prescribed category).
- v. Evaluate responses and make a recommendation.
- vi. Obtain approval for the decision or act under delegated authority.
- vii. Monitor the performance of the supplier or provider.
- viii. Check that what was delivered is what was ordered and is fit for purpose.

## **8. PROCUREMENT PRINCIPLES:**

All procurement by Cootamundra-Gundagai Regional Council is undertaken in accordance with the following principles:

### **Value for Money**

Goods or services being procured should represent the best return and performance for the money spent from a “total costs of ownership” or “whole-of-life costs” perspective. This means that the cheapest good, material or service does not necessarily provide the best Value for Money.

### **Open and Effective Competition**

The purpose of this principle is to:

1. Instil confidence in the public about the cost-effectiveness of Local Government Procurements.
2. Maximise the prospect of obtaining the most cost-effective outcome from invitations to suppliers.
3. Ensure suppliers are given a reasonable opportunity to do business with local government.

### **Probity and Ethical Behaviour**

All Cootamundra-Gundagai Regional Council officers involved in procurement activities must comply with the highest standards of probity and ethical behaviour. Specifically, officers will:

- Conduct all procurement activity fairly, impartially, consistently and professionally with all suppliers;
- Declare any real or perceived conflict of interests to their manager immediately after becoming aware of the conflict;
- Maintain the confidentiality of all aspects of offers and information received in response to an Expression of Interest, Request for Quotation or a Request for Tender;
- Maintain adequate and appropriate documentation throughout the procurement activity;
- Ensure their knowledge and understanding of the market is as thorough and up-to-date as practicable prior to commencing a procurement activity.

### **Sound Financial Management**

Cootamundra-Gundagai Regional Council officers apply the principles of good financial management



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at all times throughout every procurement activity they are involved in.

## 9. OTHER CONSIDERATIONS

The following are also considered and applied in all procurement by Cootamundra-Gundagai Regional Council:

- Goods, materials and services procured must meet all relevant **Australian Standards** and be fit for the purposes described in the specification.
- Where appropriate and where possible, positive consideration is given to suppliers who demonstrate goods, materials and services are **environmentally sustainable**.
- Business will not be conducted with suppliers that are **dishonest, unethical or unsafe**. Where Council becomes aware of a supplier engaging in any such behaviour, Council will discontinue conducting business with the supplier.
- Contracts will not be entered into with suppliers where Council becomes aware that such suppliers have had a **judicial decision** made against them (not including decisions under appeal) relating to employee entitlements that have not been paid.
- Where appropriate and to the extent permissible by law, preference is given to **Australian owned suppliers** and/or suppliers who **manufacture in Australia**.
- Where all other factors are equal, Council endeavours to give **preference to local suppliers** of goods, materials and services.

## 10. FINANCIAL DELEGATIONS FOR PROCUREMENT

Financial delegations define the financial limitations within which specified staff may approve a purchase, quotation and contractual processes. All procurement must be undertaken within these delegations.

## 11. PROCUREMENT METHOD APPLICABLE TO PROCUREMENT VALUE

The procurement method to be used in accordance with the value of the purchase. Details are specified in the "Procurement Procedures and Guidelines for Officers' document.

## 12. TENDERS AND CONTRACTS

For purchases of \$250,000.00 or more, Section 55 of the Local Government Act 1993 and Clause 163 of the Local Government (General) Regulation 2005 specify that such procurement be undertaken by way of tender. The Act and Regulation also facilitate the procurement of goods, materials and services of a value up to and exceeding \$250,000.00 by way of third party contracts.



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### **Schedule of Rates and Pre-Qualification of Contractors**

Expressions of Interest (EOI) will be publicly advertised calling for fixed rates from contractors for work, plant hire and projects (under the threshold as prescribed by the Local Government (General) Regulation) 2005.

Contractors are to be pre-qualified and appear in council's Approved Contractors Register prior to being engaged for work on a Council worksite. For qualification contractors will supply council copies of all relevant insurances, required licences and other documents as deemed necessary.

### **Procurement of Goods, Materials and Services through Third Party (Panel) Contracts**

Certain alternatives are available through the Local Government Act and Regulation for the procurement of goods, materials and services through third party (Panel) contracts. Such contracts are established following a competitive process undertaken by third parties, thereby ensuring competitive pricing. They also offer Council the potential to save significant costs and time associated with analysing the supply market, developing Specification and Request for Tender documentation, evaluating offers and negotiating contract terms and conditions. Such contracts may be accessed from 'Prescribed Organisations' and entered into collaboratively with ROC's via a Tender Process.

#### **Prescribed Organisations**

Section 55(3) of the Local Government Act 1993 permits the procurement of goods, materials and services through contracts that are established and managed by third parties referred to as 'Prescribed Organisations'. These contracts can be for any value, including those exceeding \$250,000 that would otherwise be subject to a tender process. Clause 163 of the Local Government (General) Regulation 2005 specifies two 'Prescribed Organisations' as follows:

- Local Government Procurement Partnership
- Procurement Australia

Section 55(3)(g) of the Local Government Act 1993 also specifies the NSW Procurement Board (ProcurePoint) as a body that establishes and manages contracts through which Council can procure goods, materials and services. It should be noted however that this **does not** extend to the Board's 'pre-qualification' schemes. Utilisation of such schemes require Council to comply with usual procurement procedures including tendering, as applicable.

#### **REROC**

REROC is an association of several councils located in the eastern part of the Riverina area of New South Wales. REROC identifies and facilitates group purchasing activities on behalf of its member councils and is another third party through which Council can partner (via a Tender Process) to achieve contractual arrangements to procure goods, materials and services.





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### **13. PROCUREMENT PROCEDURES**

Procurement Procedures for Officers have been developed to support this policy. The procedures should be considered in unison with this policy.

### **14. RECORD KEEPING**

Cootamundra-Gundagai Regional Council keeps records of procurement activities in accordance with the State Records Act 1998. The level of detail recorded for each procurement activity is dependent on the complexity and the dollar value of the procurement activity.

### **15. SANCTION AND BREACHES OF POLICY**

Cootamundra-Gundagai Regional Council officers who breach the Policy will be subject to the disciplinary procedures provided under the Local Government (State) Award. Disciplinary action may include termination of employment for serious breaches of this Policy.

### **16. RESPONSIBLE DIVISION**

Finance Section

### **17. TRAINING AND DEVELOPMENT**

Appropriate training will be provided to all staff involved in Cootamundra-Gundagai Regional Council procurement activities to ensure awareness of the requirements and their responsibilities under this Policy.

### **18. POLICY TERM**

This Policy is effective from February 2023. Cootamundra-Gundagai Regional Council intends to review the Policy at 12 monthly intervals, however reserves the right to review this Policy at an earlier date.



**8.3.7 PENSIONER CONCESSION POLICY**

DOCUMENT NUMBER	387917
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	In accordance with the Local Government Act, 1993.
POLICY IMPLICATIONS	There are no additional Policy implications associated with this report.
ATTACHMENTS	1. Draft Pensioner Concession Policy <a href="#">↓</a>

**RECOMMENDATION**

**The Draft Pensioner Concession Policy, attached to the report, be adopted.**

Discussion

This policy provides guidance to Councillors and ratepayers on the granting of concessions for pensioners.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Consideration of the 23a Guidelines has been given when updating this policy.



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## Pensioner Concession Policy

### Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	Revenue Officer
Section/Service Unit	Finance
Next Review Date	January 2027

### Version Control

Ref	Date	Description	Resolution Number
1.0	18.04.2023	Presented to Council.	

### Purpose

The objective of this policy is to establish guidelines for the granting of concessions to pensioners, in accordance with the requirements of Local Government Act 1993 ("Act") and the Local Government (General) Regulation 2005 ("Regulations") are satisfied.

### Legislative Framework

Local Government Act 1993

Office of Local Government – Rates, Charges and Pensioner Concession

Local Government (General) Regulation 2005

### Review Period

This document is to be reviewed every four years.

### Application Process

Eligible Pensioners requesting a concession are required to submit an application on the prescribed form with the production of a current Pension Concession Card (or equivalent card for TPI and EDA pensioners) issued by Centrelink or the Department of Veterans Affairs.

The application must be signed by the applicant or a person with power of attorney for the applicant. If the application is not signed the rebate will not be granted. Assessment of the application may include immediate verification of information with Centrelink. Once assessed, the applicant will be notified either in writing of the outcome.

### Definitions

<b>Ratepayer</b>	The person(s) liable for payment of the rates of the property for which the pensioner concession is claimed.
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**Assessment** The term for a property

**Sole place of living** Property that the ratepayer occupies as their only or dominant living.

### Eligibility Requirements

There are three requirements for a ratepayer to be entitled to receive a pensioner concession.

- The property for which a pensioner concession is sought must be the applicant's sole place of living.
- The property for which a pensioner concession is sought must be owned by the applicant.
- The Ratepayer must be a current pension concession card holder issued by Centrelink or the Department of Veterans Affairs.

A ratepayer can only receive a pension concession rebate on one assessment being their sole place of living.

If a ratepayer is required to reside in an aged care facility for health or care reasons, the pensioner concession will continue to be applied under the condition that the property is not being rented or occupied for financial gain.

In accordance with Section 577 of the Act, Council will grant a rate concession where an eligible pensioner, not the owner of the property, has a life interest in the property and is responsible for payment of rates. Council requires confirmation in writing (preferably from a legal representative) with a copy of the will of a deceased estate, copy of the Certificate of Title (if the life tenancy is registered) or relevant documentation to validate a life tenancy agreement.

Council will confirm all pensioners' eligibility at least every 12 months with Centrelink. If at this time eligibility is not confirmed Council will remove any further concession. This removal will be advised in writing. Reinstatement of a concession will require reapplication.

### Rebate Amount

Pension concession rebates will be limited to the current rating year only and will not be backdated to rating years prior to the application.

Where a ratepayer becomes an eligible pensioner after the commencement of a quarterly instalment period, the concession will commence from the start of the next quarterly instalment period.

Council will assess and apply the concession in accordance with the proportionate level of ownership by the Pensioner(s) and where required, apply the pro-rata provisions of Section 575(4) and 584(1) of the Act. Mandatory pensioner concessions (under Section 575 of the Act) will be granted as follows:

- 50% of ordinary rates up to a maximum rebate of \$250.00.
- 50% of water charges up to a maximum rebate of \$87.50.
- 50% of sewer charges up to a maximum rebate of \$87.50.

### Pensioners under financial hardship

Further concessions in relation to rates and charges for pensioners suffering from financial hardship may be applied in accordance with Council's 'Financial Hardship policy'.

**8.3.8 RATES & CHARGES FINANCIAL HARDSHIP POLICY**

DOCUMENT NUMBER	387919
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	In accordance with the Local Government Act, 1993.
POLICY IMPLICATIONS	There are no additional Policy implications associated with this report.
ATTACHMENTS	1. Draft Rates & Charges Financial Hardship Policy <a href="#">↓</a>

**RECOMMENDATION**

**The Draft Rates & Charges Financial Hardship Policy, attached to the report, be adopted.**

Introduction

Council's Rates & Charges Financial Hardship Policy has been updated to provide financial assistance to ratepayers who are experiencing genuine financial hardship.

Discussion

This policy provides Council with the necessary information to allow an appropriate assessment of financial hardship applications.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Consideration of the 23a Guidelines has been given when updating this policy.



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## Rates and Charges Financial Hardship Policy

### Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	Revenue Officer
Section/Service Unit	Finance
Next Review Date	January 2027

### Version Control

Ref	Date	Description	Resolution Number
4.0	18 April 2023	Presented to Council	
3.0	8 December 2020	Adopted (reviewed for SRV application)	384/2020
2.0	26 May 2020	Reaffirmed (reviewed Covid-19)	136/2020
1.0	12 December 2017	Adopted	07/12/2017

### Purpose

To provide financial assistance to ratepayers who are experiencing genuine financial hardship with the payment of Council's rates and charges.

To provide a decision making framework for the appropriate assessment of financial hardship applications.

### Scope

This policy applies to eligible ratepayers within the Cootamundra-Gundagai Regional Council Local Government area who are experiencing genuine financial difficulties in paying their rates and charges.

### Legislative Framework

Local Government Act 1993

### Review Period

This document is to be reviewed every four years.

## Policy Statement

Council recognises there are cases of genuine financial hardship requiring respect and compassion in special circumstances. This policy establishes guidelines for assessment of a hardship application applying the principles of fairness, integrity, confidentiality and compliance with statutory requirements. It applies to all applications for alternative payment arrangements or writing off rates, fees, annual charges and interest accrued on such debts.

The General Manager has the delegated authority to assess applications due to hardship and payment arrangement plans from any customer after receiving a written request and in cases of genuine hardship each case is to be referred to Council for consideration in accordance with Councils adopted policy.

To establish guidelines for the General Manager and staff when dealing with ratepayers, suffering genuine financial hardship, with the payment of their rates and charges.

To fulfill the statutory requirements of the Local Government Act, 1993 with respect to the ability to grant provision and give special consideration to ratepayers subject to financial hardship.

## Determination of Eligibility

The criterion for financial hardship involves an inability of the ratepayer to pay their rates, rather than an unwillingness to do so. Hardship may result from any of, but is not limited to, the following:

- Loss of employment by ratepayer or family member.
- Family breakdown.
- Ongoing or long term illness of the ratepayer or family member.
- Death in the family.
- Loss of income due to natural disasters or drought.
- High rate levy increase due to revaluation.

To request consideration for a concession under the hardship policy, the ratepayer must submit in writing a signed and dated application stating the nature of the hardship and the estimated period over which the hardship will be experienced.

- Evidence confirming the ratepayer's hardship status must accompany the application in one of the following forms:
- Evidence in writing from a third party such as the ratepayer's bank manager or accountant;
- Copy of recent bank statements for all accounts.
- Evidence in writing from a recognised financial counsellor;
- Statutory declaration from a person familiar with the ratepayer's circumstances who is qualified to provide Council with a clear, unbiased assessment of the ratepayer's hardship status, such as a carer, power of attorney or a medical practitioner.

Council may request additional information to confirm the ratepayer's hardship status if deemed necessary and may also request the ratepayer attend an interview to assist Council in the understanding of the issues causing hardship.

### **Hardship Concession Provisions**

Once the ratepayer has submitted the application, the Revenue Officer will make an assessment based on the merit of the individual case against the eligibility conditions within this policy, and will make a recommendation to Council regarding the actions they may take in relation to the particular hardship case. Available options are:

#### **Defer outstanding amounts for a set period of time**

##### **Periodic Payment Arrangements**

Section 564 of the Local Government Act provides that Council may enter into a formal agreement with a ratepayer eligible for alternative periodical payments for due and payable rates and charges. A periodic payment agreement will be offered in accordance with Council's Debt Recovery Policy. Interest will apply unless specifically stated otherwise on outstanding balances but allow ratepayers the required time to make payments without any legal action being undertaken by Council to recover rates and charges.

#### **Charge interest rate of 0% on overdue amounts for a set period of time**

##### **Writing off accrued interest and costs**

- Accrued interest on rates or charges payable by a person may be written off under Section 567 of the Local Government Act 1993, if:
- The person was unable to pay the rates or charges when they became due for reasons beyond the person's control,
- The person is unable to pay accrued interest for reasons beyond the person's control, or
- Payment of the accrued interest would cause the person hardship.

#### **Extend pensioner concession to avoid hardship**

Section 577 of the Local Government Act, 1993 enables Council to make an order deeming certain persons who are jointly liable with an eligible pensioner(s) or solely liable, but who are not themselves eligible, to be eligible pensioners for the purpose of a mandatory reduction in rates and charges to avoid hardship.

##### **Pensioner Abandonments**

Section 582 of the Local Government Act, 1993 enables Council to waive or reduce rates, charges and accrued interest due by any person prescribed by the regulations who is in receipt of a pension, benefit or allowance under the Social Security Act 1991. Thus, council may, in its absolute discretion, further reduce on a voluntary basis (with no subsidy from the state government) rates and charges otherwise payable by an eligible pensioner. Council may also agree to allow the remainder of pensioners' rates, after concessions have been deducted, to accrue against the future estate or sale of the land in appropriate cases.



**General Revaluation of the Local Government Area**

- Section 601 of the Local Government Act, 1993 provides that where any ratepayer who suffers substantial hardship as the consequence of the making and levying of a rate following a new valuation, may apply to council for rate relief which will then be assessed by council's technical staff.
- Council will not consider hardship applications under this provision, as valuations are independently determined by the NSW Valuer General. Council will encourage ratepayers to make an appropriate application under the appeal provision of the NSW Valuation of Land Act 1916.

**Any combination of the above.**

**Assessment Process**

Each case will be considered individually and on its merits and will take into account, but will not be limited to:

The property for which the hardship application applies must be the principal place of residency of the applicant/s if categorised as "Residential" for rating purposes.

- The property for which the hardship application applies must be categorised as "Residential" or "Farmland" for rating purposes.
- The applicant must be the owner or part owner of the property and be liable for the payment of rates on the property.
- The ratepayer's financial circumstances, including income and expenses from all sources.
- The amount of rates levied compared to the average rates levied of the rate category or sub-category.
- Repayment history, including any previous defaults or arrangements.

Hardship applications will be considered in closed meetings and personal information will remain confidential. The ratepayer will be informed of Council's decision in writing and if not satisfied with the outcome can request the Council to reconsider its decision.

All financial details and information provided within the application will be kept with full confidentiality.

If the ratepayer continues to experience hardship after the concession period approved by Council has expired, then a new application must be made by the ratepayer. In such circumstances evidence provided with the initial application may be used to confirm the ratepayer's hardship status, however Council may request additional information to confirm the ratepayer's current hardship status if deemed necessary.

**Hardship Concession Termination**

The concessions granted may be withdrawn for any of the following reasons:

- The ratepayer no longer owns the land.
- The ratepayer advises Council that the hardship no longer applies.
- The ratepayer defaults on a payment arrangement if a payment arrangement has been entered into,
- Council receives information that proves the hardship no longer exists.



Where property ownership changes on any assessment with a rate deferral agreement in place, all rates and charges must be fully paid at the point of this change. Hardship concessions are not transferable.

**Legal and financial advice for ratepayers**

Council will outline options for ratepayers to access support services to help resolve legal or financial issues as well as negotiate payment arrangements to minimise the debt.

DRAFT

**8.3.9 CONCEALED WATER LEAK POLICY**

DOCUMENT NUMBER	387914
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	In accordance with the Local Government Act, 1993.
POLICY IMPLICATIONS	There are no additional Policy implications associated with this report.
ATTACHMENTS	1. Draft Concealed Water Leak Policy <a href="#">↓</a>

**RECOMMENDATION**

**The Draft Concealed Water Leak Policy, attached to the report, be adopted.**

Introduction

Councils Concealed Water Leak Policy has been established to provide clear guidelines and in relation to the write-off of water consumption in the instance of a concealed water leak.

Discussion

The existing policy has been reformatted to make it clearer to ratepayers and council staff on how to deal with a concealed water leak.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Consideration of the 23a Guidelines has been given when updating this policy.



## Concealed Water Leak Policy

### Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	Manager Finance and Customer Service
Section/Service Unit	Finance
Next Review Date	01-May-2024

### Version Control

Ref	Date	Description	Resolution Number
0.1	27-10-2020	Presented to Council.	318/2020
0.2	18-04-2023	Presented to Council.	

### Purpose

To establish clear guidelines and procedures in relation to the write-off of water consumption in the instance of a concealed water leak.

### Policy Provision

1. For the purposes of this policy, a "concealed water leak" is defined as water escaping from a private water service that is hidden from view (usually below ground or under concrete). The interpretation of the customer being unaware of a leaking service and the leak being concealed from view is to be taken that there is no visible evidence of soaking or dampness. Damp walls, lush grass or damp soil does not constitute being concealed from view. Running toilets, leaking taps or unmonitored automated sprinkler systems (as examples only) are not concealed water leaks.
2. Council is not responsible for leaking internal property pipes beyond the water meter. Any repairs to the internal property pipes will need to be arranged and payable by the property owner. This includes (but is not limited to) any damage which may be resultant from tree roots or aging pipework.
3. Section 607 of the *Local Government Act 1993* refers to the write-off of rates, charges or interest. Section 131 of the *Local Government (General) Regulation 2005* determines that a write-off of rates or charges may be undertaken if there is an error in the assessment, if the amount is not lawfully recoverable, as a result of a decision of a court, or if the council or general manager believes on reasonable grounds that an attempt to recover the amount would not be cost effective.
4. The write-off of water consumption charges will be a 'one-off' provision which will be provided on the grounds that:
  - The customer was unaware of the leak and the leak was concealed from view.

- The leak was not due to the neglect of obvious defects in the private water service. The customer is responsible for the maintenance and repair of their private water service and evidence found of negligence or carelessness will result in the application being denied.
  - The private water service is repaired to Council's satisfaction. The customer must engage the services of a licensed plumber to repair the concealed leak in a timely fashion. Council will not be liable to pay for repairs beyond the water meter.
  - The water supply is turned off as soon as the leak has been identified in order to reduce further wastage.
  - The application for the concealed water leak has been submitted to council no later than the issuance of the next water and sewer account.
5. The amount of the write-off of water consumption charges will be determined by Council. The average water consumption for the preceding year, as well as the consumption during the period immediately prior to the leak will be used to estimate what the consumption would have been for the period in question if the leak had not been present. Council will write-off 50% of the consumption costs incurred above that of the average consumption determined for the period. If the balance of the account payable is determined to be excessive and is likely to be a financial burden on the ratepayer that cannot be reconciled with payment arrangements or other such agreement, the matter will be referred to Council for determination of the write-off amount under the Local Government Act 1993 and Local Government (General) Regulation 2005.
6. If the property has been charged for sewer usage charges based on the consumption recorded by the water meter (ie. non-residential properties), the consumption that has been granted as the water consumption write-off will also be granted for sewer usage charges.
7. Under the circumstances of this policy, no write-offs will be granted for water access or sewer access charges, or the consumption associated with other meter(s) at the property.
8. The amount of the write-off will be determined by the Revenue Officer which shall then be authorised by the finance manager or the general manager in accordance with the delegations register.
9. Claims for a write-off of water consumption or sewer usage under this policy must be made in writing. The customer is required to advise:
- How they became aware of the leak
  - The date they became aware of the leak
  - The details of the repair via a Plumber's Statement (as below)
10. Before any write-off will be considered or granted, the leak must be repaired by a licensed plumber who must supply a written report to advise:
- The date the leak was detected
  - Where the leak was situated
  - The estimated rate of the leak
  - The date the leak was repaired
  - The meter reading at the time the leak was repaired (if available)
  - Possible cause
  - Copy of the plumber's invoice

It will be the responsibility of the ratepayer to make arrangements for this report to be supplied to the Council office.

- 11.** Ratepayers who are not considered eligible for a concealed leak write-off will be liable for all consumption of water that has passed through the meter.
- 12.** A write-off will only be processed for current water and sewer quarter. The application for the concealed water leak write-off is to be submitted to council no later than the issuance of the next water and sewer account.



**8.3.10 DEBT RECOVERY POLICY**

DOCUMENT NUMBER	387916
REPORTING OFFICER	Zac Mahon, Manager Finance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	In accordance with the Local Government Act, 1993.
POLICY IMPLICATIONS	There are no additional Policy implications associated with this report.
ATTACHMENTS	1. Draft Debt Recovery Policy <a href="#">↓</a>

**RECOMMENDATION**

**The Draft Debt Recovery Policy, attached to the report, be adopted.**

Introduction

Council's Debt Recovery Policy has been reviewed and updated.

Discussion

This policy has been updated to ensure that it complies with best practice, other minor formatting changes have also been made.

Financial

There are no financial implications associated with this report.

OLG 23a Guideline consideration

Consideration of the 23a Guidelines has been given when updating this policy.



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## Debt Recovery Policy

### Policy Approval and Distribution

Approved by	Council resolution
Responsible Officer	Rates Officer
Council Service Unit	Finance
Next Review Date	01 January 2027

### Version Control

Ref	Date	Description	Council Resolution
3.0	28/4/2023	Presented to Council.	TBA
2.0	08/12/2020	Adopted (reviewed for SRV application).	384/2020
1.0	24/04/2018	Adopted.	80/2018

### Purpose

To ensure consistency, fairness, integrity and confidentiality of all proceedings for both the Council and the Account Holder.

To fulfil the statutory requirements of the Local Government Act, 1993 with respect to the recovery of rates and annual charges, water and sewer charges and other debts.

To maximise collections of outstanding debts and to optimise Council's cash flow.

To be sympathetic and helpful to those account holders suffering genuine financial hardship.

### Scope

This policy applies to all ratepayers, sundry debtors and account holders within the Cootamundra-Gundagai Regional Council.

This policy applies to Council staff with delegated responsibility for carrying out the procedures, and debt recovery agents who act on behalf of Council.

### Legislative Framework

Local Government Act 1993

Local Government (General) Regulation 2005

Privacy and Personal Information Protection Act 1998 (NSW) (PPIP Act)

Privacy and Personal Information Protection Regulation 2014

OLG Circular 15-40, December 2015, A430931

Debt Collection Guideline for collectors and creditors ACCC/ASIC

Debt Management and Hardship Guidelines 2018

## Review Period

This document is to be reviewed every four years (or when necessary) to ensure that it remains relevant and meets legislative requirements.

## Definitions

Debtor	The person liable for payment of the debt.
Debt Recovery Agent	Council engages an external debt recovery agent to act on its behalf to recover overdue funds
ACCC	Australian Competition and Consumer Commission
ASIC	Australian Securities and Investments Commission

## Related Council Documents

Application for Payment Arrangement Form

Rates and Financial Hardship Policy

Revenue Policy, contained within the Operational Plan

Delegations Register

## Policy Statement

Council will carry out debt recovery in a fair and consistent manner and in accordance with the provisions of the Local Government Act and the procedures outlined below.

Council acknowledges that ratepayers and debtors may experience genuine financial hardship from time to time and as a result may need assistance to meet their financial responsibilities.

This policy establishes the circumstances and assessment process for entering into suitable payment arrangements or instigating debt recovery action for the collection of outstanding rates, annual charges, water usage charges, fees, and sundry debtors.

## Policy Details

### *Rates and Annual Charges*

Annual rates and charges notices are issued in July each year. They may be paid in a single instalment or by quarterly instalments. If a payment is made in a single instalment, the instalment is payable by 31<sup>st</sup> August. If a payment is made by quarterly instalments, the instalments are payable by 31<sup>st</sup> August, 30<sup>th</sup> November, 28<sup>th</sup> February and 31<sup>st</sup> May.

Annual rates and charges notices and quarterly rates instalment reminder notices are issued 30 days prior to the due date.

Overdue reminder notices are issued for all overdue amounts exceeding \$10.00, 14 days from the legislated due date.

### *Water and Sewerage Charges*

Council's water and sewer charges are billed in quarterly in arrears. Accounts are issued 30 days before the due dates.

Overdue reminder notices are issued for all overdue amounts exceeding \$10.00, 14 days from the legislated due date.



***Sundry Debtors***

Council issues debtor accounts for numerous services, including private works, in accordance with Council's Operational Plan and adopted Fees and Charges.

Council reserves the right to refuse credit for private work accounts where a property owner has other overdue amounts owing to Council, or has a poor payment of debt history with Council.

Trading terms are 30 days from the date of the invoice, available to credit approved applicants only.

A Reminder Letter is issued for all sundry debtor accounts unpaid 30 days after the invoice due date. If a reminder letter does not result in payment in full or suitable payment arrangements being made, recovery action shall be commenced.

***Interest***

For Rates and Annual Charges and Water and Sewer Charges, interest accrues on a daily basis in accordance with Section 566 of the Local Government Act 1993 on all amounts that remain unpaid after they become due and payable. The rate of interest to be charged is the maximum allowed as announced by the Independent Pricing and Regulatory Tribunal (IPART) each year.

***Payment Arrangements***

Council is empowered under Section 564 of the Local Government Act to enter into an agreement with a person to accept variable payments of rates and charges due and payable.

Where council staff deem it to be appropriate in the circumstances, prior to the commencement of legal action, Council shall accommodate an agreement for the period payment of the debt that extinguishes it within a reasonable timeframe.

Payments under an agreement should be of regular amounts and be payable at regular intervals not exceeding one month. The payments should be scheduled so as to ensure that rates and charges together with any arrears from previous periods are paid in full by 30th June of the financial year in which the rates are levied or at the earliest possible time dependent on individual circumstances.

Interest shall be added to amounts outstanding under an agreement as required by the Local Government Act

Failure to adhere to a payment arrangement that has been put in place will result in legal action for recovery, in accordance with this policy.

Where a debtor defaults on approved arrangements for payment and there has been no contact from the debtor to discuss the missed payments, Council may recommence recovery action from the stage which had been reached prior to the last arrangement being negotiated.

***Overdue Notice***

Overdue notices are issued for Rates and Annual Charges and Water and Sewerage Charges.

After fourteen days of the expiration of the account due date, an "Overdue Notice" is to be issued to all ratepayers with unpaid accounts with a value of \$10.00 or more. This Notice must include information to the account holder on options available to them should they be having difficulty in meeting their payment requirements.

***Financial Hardship***

Council recognises there are cases of genuine financial hardship requiring respect and compassion in special circumstances. In cases of genuine hardship, a written application should be made to Council to request consideration for a concession under Council's Rates and Charges Financial Hardship Policy.

***Making Contact with the Account Holder***

In making contact and corresponding with the debtor, Council and Council's agent will follow the ACCC / ASIC Debt Collection Guidelines. Council has obligations to protect the privacy of the debtor, and when making direct contact will always ensure it is dealing directly with the debtor or their legal representative. Communications with the debtor will only occur to the extent necessary and reasonable.

***Debt Recovery Action***

Prior to the commencement of legal action, further additional communication attempts will be made, and may include the following.

1. If the Overdue Notices and Reminder Letters do not result in payment, a Demand Letter or Account Statement will be issued reminding the debtor of the outstanding debt and requesting payment in full or negotiation of suitable payment arrangements to avoid the commencement of legal action.
2. If payment is not received and no arrangements have been entered in to within 14 days of the Demand Letter, staff will attempt to make contact with the debtor by telephone to arrange a meeting to discuss settlement of the outstanding debt.

If a contact is unable to be made or satisfactory payment arrangements are not commenced to cover overdue amounts greater than \$700.00, Council will commence debt recovery proceedings. Costs incurred for legal action and fees for the installation of water restrictors are added to the debt, as well as interest.

All rates, annual charges, water usage charges and any other sundry debtors payable by the same person, whether in respect of the same or different property, may be recovered in a single action.

***Legal Action***

When legal action commences, a Statement of Liquidated Claim (summons) will be issued and served. Where judgement is entered in Council's favour, Council will seek to recover the judgement debt through appropriate recovery actions. Action to recover outstanding debts that will be considered, may include, but is not limited to:

- A garnishee of income,
- writ of execution on goods and chattels,
- examination notice,
- examination summons,
- service of a rent for rates notice where the property is tenanted,
- sale of land for unpaid rates.

Arrangements for payments may be accepted after legal action has commenced, subject to the continuation of legal action should the ratepayer or debtor not adhere to the approved arrangement.

All legal costs and expenses incurred in recovering outstanding rates and charges shall be charged against the property in accordance with the Local Government Act.

All legal costs and expenses incurred in recovering outstanding sundry debts shall be added to the debt outstanding.

If Council are to sell off goods via a Writ of Execution, Council staff are to advise the account holder that financial counselling is available from agencies such as Centrelink, Mission Australia and the Salvation Army.

***Sales of Land – Unpaid Rates***

Council may proceed to sell land for unpaid rates in accordance Section 713 of Local Government Act 1993 where: -

- Rates and charges are overdue, and no payments made for 5 years or more from the date it became payable for occupied land and 12 months for vacant land.

***Intention to Restrict Water Supply Notice***

For unpaid water accounts, an “Intent to Restrict Water Supply Notice” will be issued by Council. The service of the Notice will be by hand delivery to the property. The time, date and place or manner of service of hand delivered notices will be recorded. The Notice will include:

- The total overdue amount now payable, including interest,
- Notice that if the amount is not paid, or an arrangement for payment made within 7 days, the water will be restricted without further notice,
- The cost of the water restrictor fee,
- Advice that nominal supply to the property will be reduced,

Tenanted properties cannot have their water supply restricted as the debt is the responsibility of the landowner. In these instances, legal action will be pursued against the landowner.

After expiration of 7 days for payment on an “Intent to Restrict Water Supply Notice”, written instruction will be given to the Water and Sewer staff to restrict supply and the water restrictor fee will be added to the account. Restriction will be made by fitting a restriction device so as to make available a nominal supply. At the time of restriction, a “Water Supply Restricted Notice” will be issued and served by hand delivery at the property. That Notice will include the following advice:

- The total overdue amount now payable, including the water restrictor fee,
- That the water has now been restricted,
- The supply will not be restored until the total amount outstanding is paid, or evidence of continued ongoing payments as per any agreed arrangement is seen,
- If full payment is being made, payment must be made directly to Council and before 1.00pm if same day restoration of supply is required,
- Caution needs to be exercised in the use of hot water systems,
- It is an offence to tamper with a meter or any device attached to a meter.

## 8.4 SUSTAINABLE DEVELOPMENT

### 8.4.1 DEVELOPMENT APPLICATIONS APPROVED MARCH 2023

DOCUMENT NUMBER	389555
REPORTING OFFICER	Sally Atkinson, Acting Manager Development, Building and Compliance
AUTHORISING OFFICER	Paul Woods, Interim Deputy General Manager - CCD
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>3. Protected and enhanced environment</b> 3.1 A natural environment is valued and protected
FINANCIAL IMPLICATIONS	As detailed in the report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

### RECOMMENDATION

The information on Development Applications approved in March 2023, be received and noted.

#### Introduction

The Development Applications approved in the March 2023 Report, is submitted for the information of Council regarding development applications processed.

#### Discussion

The following development applications were approved by Cootamundra-Gundagai Regional Council in March 2023.

APP. NO.	PROPOSED DEVELOPMENT	PROPERTY DESCRIPTION
10.2023.18.1	Proposed Alterations and Additions to Existing Dwelling	Lot 6 Sec B DP2203 Queen Street, Cootamundra
10.2023.10.1	Proposed Alterations and Additions to Existing Dwelling	Lot 3 Sec 36 DP758287 Sutton Street, Cootamundra
10.2023.009.1	Proposed Detached Studio ancillary to Existing Dwelling	Lot 5 DP848707 Gilgal Road, Cootamundra
10.2022.162.1	Demolition of existing building, Construction of new single dwelling	Lot 64 DP753625 Burra Road, Gundagai
10.2023.003.1	Proposed New Shed	Lot 3 DP238550 Cutler Avenue, Cootamundra
10.2021.116 MOD 1	Modification – Addition of mezzanine and bathroom to upper level	Lot 102 DP1059742 Mount Street, South Gundagai
10.2023.004.1	Proposed New Dwelling with attached Garage	Lot C DP37752 Snowy Mountains Highway, Adelong

10.2018.58 MOD 1	Modification – Proposed Alterations and Additions to Existing Dwelling	Lot 2 DP932905 Adams Street, Cootamundra
18.2023.002.1	Proposed New Swimming Pool	Lot 2 DP1237342 Back Brawlin Road, Cootamundra
18.2023.001.1	Proposed Alterations and Additions to Existing Dwelling	Lot 1 DP109394 Berthong Street, Cootamundra
18.2023.003.1	Proposed New Swimming Pool	Lot 12 DP1142183 Matilda Avenue, Cootamundra

**VALUE OF WORK REPORTED TO THIS MEETING: \$ 3,588,632.00**

**VALUE OF WORK REPORTED FINANCIAL YEAR TO DATE \$ 21,399,066.00**

THIS TIME LAST YEAR:

VALUE OF WORK – MARCH 2022 \$ 4,552,230.00

VALUE OF WORK – YTD 2022-23 \$ 50,377,192.00

#### Financial

The value of approved applications is different than the same period last year, however this is something that is outside of the control of Council.

#### OLG 23a Guideline consideration

The objective of this report does not conflict with guidelines.

## 8.5 ENGINEERING COOTAMUNDRA

### 8.5.1 PEDESTRAIN ACCESS AND MOBILITY PLANS 2023-2033

DOCUMENT NUMBER	389379
REPORTING OFFICER	Kylie Grybaitis, Road Safety Officer
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<p><b>1. A vibrant, safe, and inclusive community</b></p> <p>1.1 Our health and wellbeing needs are met</p> <p><b>4. Collaborative and progressive leadership</b></p> <p>4.1 A clear strategic direction that is delivered upon</p> <p><b>4. Collaborative and progressive leadership</b></p> <p>4.2 Proactive, practical Council leaders who are aligned with community needs and values</p>
FINANCIAL IMPLICATIONS	Financial implications associated with this report will vary according to successful grant funding and prioritising works are warranted from council capital works budgets.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	<ol style="list-style-type: none"> <li>1. Cootamundra &amp; Villages Pedestrian Access and Mobility Plan 2023-2033 <a href="#">↓</a></li> <li>2. Gundagai &amp; Villages Pedestrian Access and Mobility Plan 2023-2033 <a href="#">↓</a></li> </ol>

## RECOMMENDATION

**The draft Cootamundra & Villages Pedestrian Access and Mobility Plan 2023-2033 and the Gundagai & Villages Pedestrian Access and Mobility Plan 2022-2033, attached to the report, be formally endorsed.**

### Introduction

At the Ordinary Council Meeting held on the 28<sup>th</sup> February 2023, Council resolved to place the draft Cootamundra & Villages Pedestrian Access and Mobility Plan (PAMP) 2023-2033 and the draft Gundagai & Villages Pedestrian Access and Mobility Plan (PAMP) 2023-2033 on public exhibition for twenty-eight (28) days. The public exhibition period ended on the 29<sup>th</sup> March 2023.

The Draft Cootamundra & Villages and Draft Gundagai & Villages Pedestrian Access and Mobility Plans (PAMPs) 2023-2033 have been created to guide investment in safe, convenient and connected pedestrian infrastructure within the townships and villages of both regions. These PAMPs will

ensure future funding opportunities are utilised effectively by focussing on priorities determined through community consultation and network safety audits.

#### Discussion

Council received eleven (11) submissions during the public exhibition period. These submissions, in combination with a number of requests raised at the Ordinary Council meeting held on the 28<sup>th</sup> February 2023, have been considered, investigated and added to the PAMP documents where appropriate. All correspondents have received notification and an explanation of the outcome of their submission.

The final draft of the Cootamundra & Villages PAMP 2023-2033 and the Gundagai & Villages PAMP 2023-2033 are attached.

#### Financial

Financial implications associated with this report will vary according to successful grant funding and prioritising works are warranted from council capital works budgets.

#### OLG 23a Guideline consideration

There are no OLG 23a Guideline considerations associated with this report.



**COOTAMUNDRA-  
GUNDAGAI** REGIONAL  
COUNCIL

# Cootamundra & Villages Pedestrian Access and Mobility Plan *2023-2033*





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## Version Control

Ref	Date	Date effective	Council Resolution	Description
1.0				

## 1. Introduction

### 1.1 Background

Together with Transport for NSW (TfNSW), all local Councils in NSW have a responsibility to provide safe, convenient and connected pedestrian routes which will encourage people to walk rather than use cars. In 1998, TfNSW (then the Roads and Traffic Authority (RTA)) began a new program to assist councils in their planning for pedestrians. This program is known as PAMP – Pedestrian Access and Mobility Plan. A PAMP is a comprehensive strategic and action plan to develop pedestrian policies and build pedestrian facilities (RTA, 2002).

The Cootamundra & Villages PAMP will align with Council's key principles and objectives identified in the Towards 2050 Community Strategic Plan, and the previous Cootamundra Shire PAMP plans. It will provide the framework for developing pedestrian routes or areas identified as important for walkability, safety, convenience and mobility, with a particular focus on footpaths, kerb ramps and crossing facilities at critical locations focusing on accessibility to internal attractors within the community.

A Cycleways Plan will be developed in collaboration with each PAMP and will primarily focus on developing safe cycleway infrastructure and connections with external attractors, separate from the main footpath network to ensure pedestrian safety. While a PAMP concentrates on pedestrian safety and internal footpath links, Cycleways are designed to provide external areas for cyclist to ride safely with reduced obstacles.

This PAMP will also align with the NSW Future Transport 2056 Regional Services and Infrastructure Plan and the NSW Walking Strategy, TfNSW Older Persons Transport and Mobility Plan 2018-2022, TfNSW Walking and Cycling Program 2020-2021, and The Australian Prevention Partnership Centre's Getting Australia Active III.

### 1.2 Objectives

The overarching aim of the Cootamundra & Villages PAMP is to address barriers to walking by providing improved pedestrian infrastructure at critical locations. The specific objectives are:

- To facilitate improvements in the level of pedestrian access and priority, particularly in areas of pedestrian concentration.
- To reduce pedestrian access severance and enhance safe and convenient crossing opportunities on major roads.
- To facilitate improvements in the level of personal mobility and safety for pedestrians with disabilities and older persons through the provision of pedestrian infrastructure and facilities which cater to the needs of all pedestrians.
- To provide links with other transport services to achieve an integrated land use and transport network of facilities that comply with best technical standards.
- To ensure that pedestrian facilities remain appropriate and relevant to the surrounding land use and pedestrian user groups.
- To meet obligations under the Commonwealth Disability Discrimination Act (1996).

The Cootamundra & Villages PAMP will be used to guide investment in safe, convenient and connected pedestrian infrastructure. It is the key instrument for planning and building needed pedestrian infrastructure in a prioritised manner. It is essential in supporting all major pedestrian funding opportunities directed through TfNSW based on a prioritised delivery plan. This will ensure that all available funding sources are being used effectively to improve the pedestrian network.

The Cootamundra & Villages PAMP will be reviewed annually to assess progress and update priorities as required.

## 1.3 Methodology

The Cootamundra & Villages PAMP was developed over five stages:

1. Community consultation and analysis of relevant pedestrian statistics
2. Collection of relevant data including vehicle counts and a facilities audit
3. Identification of a pedestrian network hierarchy
4. Prioritisation of pedestrian needs and facilities
5. Development of a schedule of works.

## 1.4 Conceptual Framework

Two key conceptual frameworks have been considered in the development of the PAMP: Towards Zero and Safe Systems.

Towards Zero poses a challenge to all road authorities, stakeholders and road users to operate the road transport system without anyone being killed or seriously injured. Towards Zero is recognised as a process of going towards the goal of zero fatalities and injuries, and involves the whole community (Austroads 2016a).

In order to achieve Towards Zero, New South Wales has adopted the Safe System approach to planning.

The Safe System approach originated in Sweden and the Netherlands and was officially endorsed by the Australian Transport Council (ATC) in 2003. This approach now guides road safety policy in all jurisdictions across Australia and internationally.

Central to the Safe System is an acknowledgement of our limited ability as humans to tolerate physical force. It also recognises human error in the system is inevitable no matter how educated and compliant we are in obeying traffic laws.

The Safe System approach is underpinned by these principles:

- People are human and sometimes make mistakes – a simple mistake should not cost anyone their life.
- Roads, roadsides and vehicles need to be designed to minimise crashes or reduce forces if a crash happens.
- Road safety is a shared responsibility – everyone needs to make safe decisions on and around the road to prioritise safety.

The goal is to manage the forces that injure people in a crash to a level that the human body can tolerate without serious injury or deaths. The Safe System approach argues that for as long as mistakes are likely, all road users need to be protected, and this protection is best provided by four elements:

- safer roads and roadsides
- safer speeds
- safer vehicles and
- safer people.

Pedestrians (within the group of safer road users) and footpaths (within safer roads and roadsides) are directly addressed by this PAMP.



## 2. Study Area

### 2.1 Scope of Study

The Cootamundra & Villages PAMP is focused on the two most critical types of pedestrian infrastructure - footpaths and road crossings. The scope of the study is pedestrian facilities provided by Council. This includes footpaths (both shared and pedestrian only) and pedestrian crossing facilities. It does not include issues of access into buildings.

Pedestrian infrastructure includes footpaths, kerb ramps, kerb extensions, pedestrian refuges, pedestrian crossings, tactile indicators, seats and streetlighting. Implementation of new facilities needs to be complemented by ongoing maintenance such as repairing uneven footpath slabs, street sweeping, signs and line marking, and removing obstructions from footpaths.

Good quality road crossings reduce the occurrence of crashes involving pedestrians and vehicles. Streets that facilitate safe and comfortable crossings reduce barriers that discourage people from walking. Road crossings can include pedestrian bridges or underpasses, traffic signals, refuges, kerb extensions, zebra crossings and median strips. These may be either standalone pedestrian facilities or incorporated into other traffic facilities.

Non-infrastructure actions such as educational programs do not form part of the PAMP but will be considered by the State Government and Council as part of other programs such as road safety and school-based programs.

### 2.2 Study Area

The focus areas of the Cootamundra & Villages PAMP are the township of Cootamundra and the villages of Stockinbingal and Wallendbeen.

Footpath networks within the rural communities will be assessed on a priority basis and considered for future funding.



## 3. Characteristics of the Local Government Area

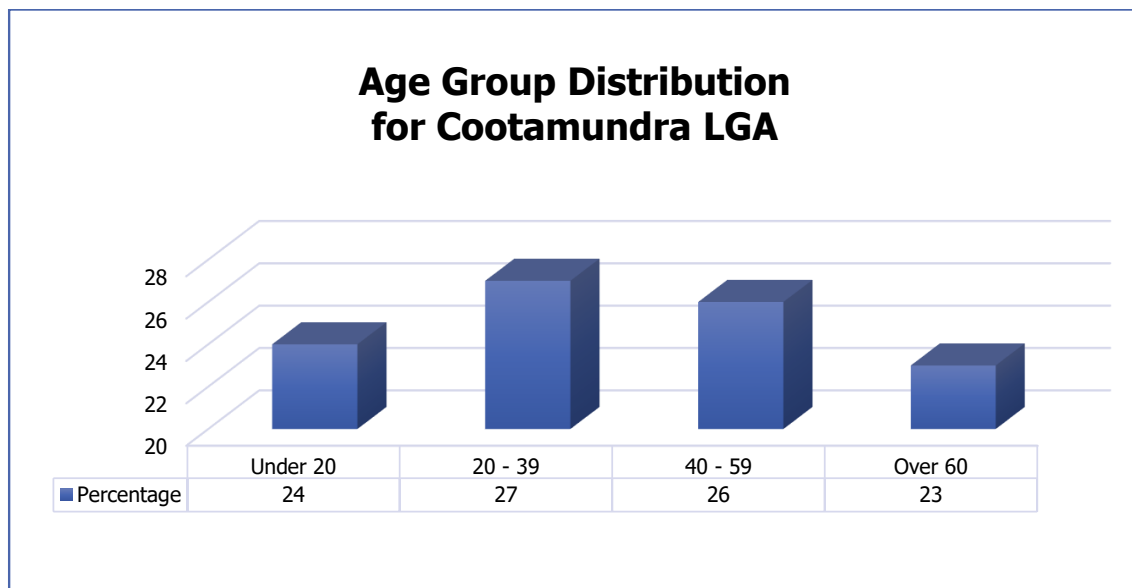
### 3.1 Population

The Cootamundra Shire is located in the Southwest Slopes region of New South Wales within the Riverina adjacent to the Olympic Highway, Burley Griffin Way and the main South railway line. It is situated about 390 kilometers south-west of Sydney CBD, and about 95 kilometers north-west of the Canberra CBD covering an area of 1524 square kilometers. The Cootamundra Shire includes the town of Cootamundra, the villages of Stockinbingal and Wallendbeen, and the localities of Frampton, Jindalee and Brawlin.

**Population Density Comparison of the Cootamundra LGA**

Cootamundra	Stockinbingal	Wallendbeen
7705	207	299

As reported by the Australian Bureau of Statistics 2021, Cootamundra LGA has an estimated resident population of 7705 people. Of these, 49.1% of residents are male, 50.9% are female. The median age for the Cootamundra LGA is 51 years, while residents over 60 years account for 23% of the population.



### 3.2 Road Hierarchy

The Cootamundra Civil Works team maintains 24 km of constructed footpaths, 218 km of sealed roads, 261 km of unsealed roads and is dedicated to ensuring the road network is kept to the highest possible standard for the safety and well-being of the community and visitors. The Cootamundra Road network includes 41 km of regional roads, 70 km of town streets, 17 km of village streets and 86km of State Roads: Burley Griffin Way and Olympic Highway.

### 3.3 Public Transport

Cootamundra and surrounding villages have a unique and advantageous location with respect to proximity to major centres such as Wagga Wagga, Canberra, Sydney and Melbourne. The transportation routes provide easy access to the Highway, passenger rail services run twice daily to Sydney and Melbourne, and numerous coach services operate to regional centres daily.

Public transport in the region is limited to coach and rail services; however, taxi services, community transport options, school buses and club patron buses are available within and surrounding Cootamundra.

### 3.4 Future Pedestrian Needs

The Community Strategic Plan (CSP) represents the highest level of strategic planning undertaken by local councils and helps determine Council's actions over the next ten years. The purpose of the CSP is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals. It guides all remaining strategies and plans and must be developed by councils with and on behalf of the community.

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Outcomes	Measure	Source
A safe, sustainable and efficient road and pathway network	<ul style="list-style-type: none"> <li>Community satisfaction with the safety of the road network in their town or village and across the region</li> <li>Community satisfaction with the condition of the road network in their town or village and across the region</li> </ul>	<ul style="list-style-type: none"> <li>Cootamundra-Gundagai Regional Council community survey</li> </ul>

In combination with the following three documents, the PAMP builds on CGRC's 2022 Community Strategic Plan (CSP) in achieving infrastructure and maintenance that respects community expectations and needs.

- The Cootamundra-Gundagai Regional Council Transport Strategy will bring together detailed supporting strategies and plans into a coherent strategy for the Cootamundra-Gundagai Regional Council transport system.
- The Cootamundra-Gundagai Regional Council Cycleway Plan will be a strategic infrastructure action plan focusing on the ongoing development of the cycle network both within and linking the main urban areas of the region and creating shared cycle and pedestrian networks within the region's villages.
- The Cootamundra-Gundagai Regional Council Active Community Accessibility Plan (ACAP) will combine both the Cycleways Plan and PAMP and will include tourism, planning and environmental aspects.

## 4. Research, Review and Data Collection

### 4.1 Literature Review

The following plans and policies have been used and/or referenced in the formation of this plan:

2026 Road Safety Action Plan  
 National Road Safety Strategy 2011 – 2020  
 NSW Road Safety Strategy 2012-2021  
 Austroads Guide to Road Design Part 6A: Pedestrian and Cyclist Paths  
 NSW Future Transport 2056 Regional Services and Infrastructure Plan  
 NSW Walking Strategy  
 TfNSW Older Persons Transport and Mobility Plan 2018-2022  
 TfNSW Walking and Cycling Program 2020-2021  
 The Australian Prevention Partnership Centre's Getting Australia Active III.

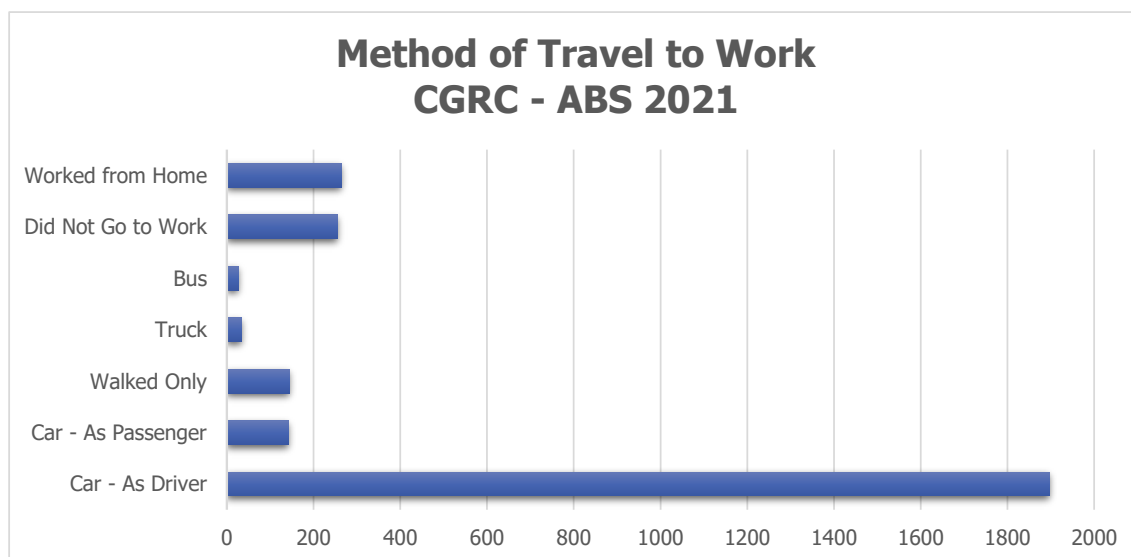
Other documents referenced and/or considered include customer service requests from the community regarding requests for footpaths, crossings and access points and relevant Council plans and policies relating to footpaths.

### 4.2 Traffic and Pedestrian Data

Within Cootamundra, Stockinbingal and Wallendbeen, pedestrian generators and attractors are mainly located within the CBD. Outlying generators and attractors include medical centres, schools, aged facilities, parks, businesses, transport hubs, and sporting and recreational facilities.

Traffic and pedestrian data from the Australian Bureau of Statistics 2021, information provided on vehicle movements and speeds within the region, and community feedback have all played a major role in the prioritisation of PAMP Routes and the identification of works needed to improve pedestrian facilities.

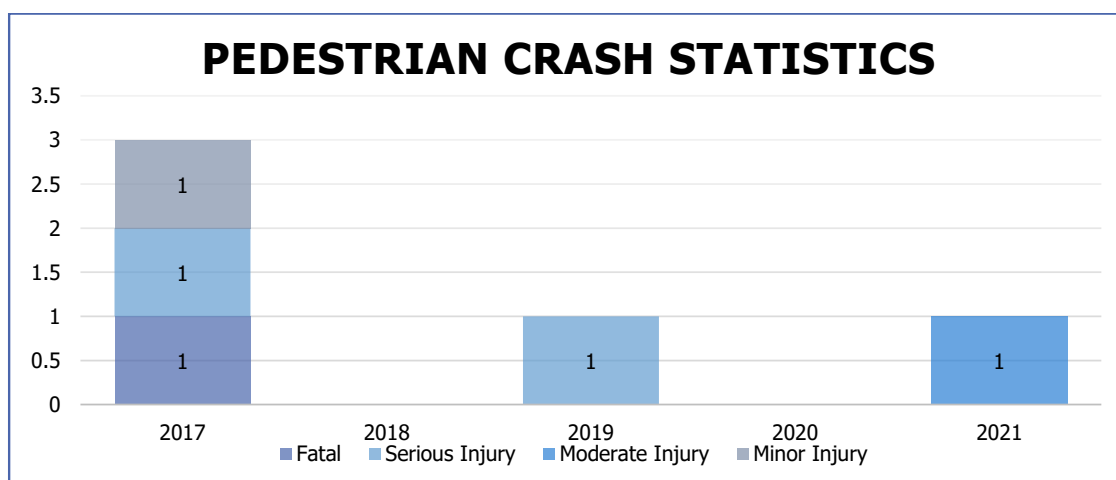
Footpath Audits are also regularly undertaken to assess the current status of pedestrian facilities. When auditing footpaths the condition of the footpath is assessed, trip hazards identified and reported, and maintenance carried out as required.



### 4.3 Pedestrian Crash Data

Pedestrians are vulnerable road users and in the event of a crash, unlike vehicle occupants, have little or no protection to shield them from the force of the crash. Crashes involving pedestrians often result in more severe outcomes and therefore appropriate pedestrian infrastructure is of critical importance.

Ratified data from the past five years (2017 to 2021 inclusive), reports a total of 5 pedestrian crashes within the CGRC LGA, one of which was fatal, two resulted in serious injuries and one pedestrian received minor injuries. There were no pedestrian crashes recorded in 2016 or 2018.



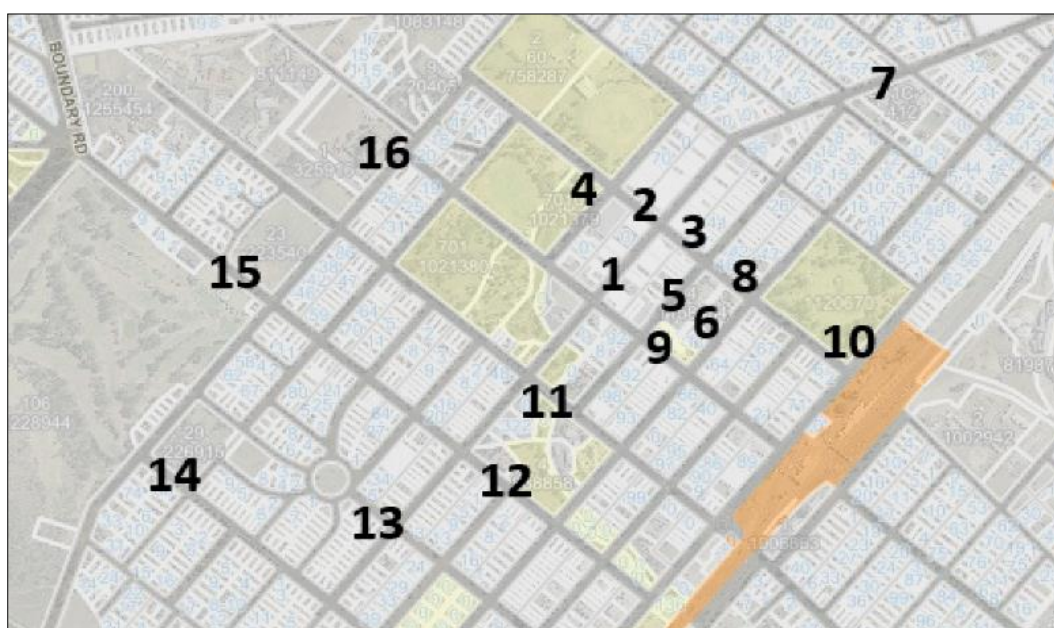


Crash statistics provide valuable information on location, time of day and weather conditions. In the CGRC LGA, four out of the five pedestrian crashes occurred on 2-way undivided roads of which one of crash occurred in darkness, two in daylight hours and two at dusk. Although there is no evidence of crash clusters in the region, the crash data does highlight the importance of additional footpaths and pedestrian crossings within residential areas.

#### 4.4 Public Disability Car Spaces

The list and corresponding map below highlight the current locations of disability car parks available on Council roads in Cootamundra. Private disability car parks are not included in this list.

Map Number	Pedestrian Attractor	Location	Number of Spaces
1	Cootamundra CBD	257 Parker Street	2
2	Cootamundra CBD	Bourke St Intersection - Woolworths	2
3	Cootamundra CBD	Bourke St Intersection - Pharmacy	2
4	Cootamundra Swimming Pool	Murray Street	2
5	Cootamundra Public School	Cooper Street	1
6	Cootamundra Public School	Thompson Street	1
7	Sacred Heart School	Parker Street	1
8	Anglican Church	Bourke Street	1
9	Library & Council Office	Wallendoon Street	1
10	Livvies Space Playground	Hovell Street	1
11	Pinnacle Services	36-44 Mackay Street	1
12	Disability Group Homes	37 Hurley Street	1
13	Cootamundra Pre-School	32-34 Francis Street	1
14	E.A. Southee School	67 Cowcumbula Street	1
15	Cootamundra Country Club	94-106 Hurley Street	1
16	Cootamundra High School	Poole Street	1
<b>Total On-Street Public Disability Car Parks</b>			<b>20</b>





## 5. Community Consultation

### 5.1 Participation

A public survey was carried out between 25 July and 31 December 2022 with the aim of ascertaining the needs and concerns of the community. In order to ensure that relevant stakeholder views were represented, a survey was distributed throughout the community via Council's website and Facebook page, as well as advertised in the local paper. The PAMP Survey was also distributed by email contact with known community groups. A copy of the survey and the results are provided in Appendix D.

Recent service requests regarding pedestrian issues recorded in Council's management system and work health and safety footpath audits were also considered in establishing footpath priorities.

The Draft PAMP was placed on public exhibition for a period of 28 days and received xx submissions.

### 5.2 Community Consultation Results

At the end of the survey period, a total of 154 (122 in the initial consultation and another 22 submitted during a second round of consultation) responses were received with a summary of the pertinent results included below:

- The highest number of respondents were from Cootamundra with 77%. The least number of responses came from the Adjungbilly community, with 0.8%.
- 30% of the residents partaking in the survey require mobility aids when walking (such as wheelchairs, walking frames, etc).
- Footpaths and kerb ramps rated as the most important pedestrian infrastructure required to support pedestrian mobility needs at 71%.

The following were considered to be the most important issues as determined by residents:

- A lack of footpaths linking local facilities and attractors with the residential areas of town.
- Substandard kerb ramps and kerb heights throughout the network.
- The need for additional pedestrian crossings.

The majority of respondents provided further information with specific information regarding areas of interest, room for improvement and suggestions for new or improved paths. These comments have been considered when developing the schedule for future pedestrian facilities. A full summary of survey results has been provided in Appendix D.

## 6. PAMP Work Prioritisation

### 6.1 Work Prioritisation Identification

On-site physical audits have been conducted along all high, medium and low priority identified pedestrian routes noted as areas of concern through public consultation, recorded service requests and current work

schedules. The key focus of the route audits was to identify access barriers for pedestrians with specific focus on access for less mobile pedestrians such as the elderly and people with disabilities.

The identified barriers found in a number of locations were:

- Poor kerb ramp design not meeting Australian Standard
- Lack of kerb ramps at pedestrian crossing points
- Lack of pedestrian refuges in areas of wide road crossing near pedestrian generators
- Lack of footpath infrastructure
- Cracking and raised paving in path of travel.

The audit was conducted using the following documents or sections thereof:

- How to Prepare a Pedestrian Access and Mobility Plan – RTA
- Austroads guidelines 2002 and in accordance with RTA Technical Direction TD2003 / RS03 Ver. 2 (August 2005).

All crossing points along the identified pedestrian routes were examined as a part of this PAMP. New footpaths have also been identified and can be seen in Appendix B. These footpaths are required to complete links, extend the existing network to popular facilities and improve existing footpaths where required.

## 6.2 Work Prioritisation Methodology

The priority of works has been determined based on the Best Practice Manual for Footpath, Nature Strips and Medians Matrix as published by Statewide Mutual Insurance. All works are ranked according to the total score as either High, Medium, Low or Low Low priority.

Each footpath, shared path and pedestrian crossing identified has been scored using this system. This ranking system does not intend to exclude works all together, but rather to provide a means of determining the priority of works.

Easy Guide to Assessing Footpath Risk Rating		LIGHTING	Lighting Excellent (5)	Lighting Good (4)	Lighting Adequate (3)	Lighting Inadequate (2)	No Artificial Lighting (1)
		SHADOWS	No Shadows	Little Shadow	Some Shadow	Medium Shadow	Heavy Shadow
TRIP SIZE (mm)	UNEVENNESS	SLIPPERINESS	If rating is in coloured, you must consider the volume of traffic and the location of the footpath. If they are important, go to the next level up.				
> 30 (5)	Extreme (5)	Extreme (5)	1	1	1	1	1
20 to 30 (4)	Very (4)	Very (4)	2	2	2	1	1
15 to 20 (3)	Uneven (3)	Uneven (3)	2	2	2	2	1
5 to 15 (2)	Slight (2)	Slight (2)	3	3	3	2	2
< 5 (1)	(1)	(1)	4	4	4	4	4

High Priority 1 to Lower Priority 4

## Conclusions and Recommendations

From the works identified in Appendix B, Council shall identify prioritised works and plan within the given resources available for the financial year.

The following recommendations are made as part of this Plan:

Increased inclusive mobility:

- Council provide access on foot for as many places as possible, particularly to public buildings and health services.
- Ensure walking and mobility needs are considered in all future Master Plans and redevelopment opportunities.
- Ensure walking and mobility needs are considered in all future development applications and planning processes.
- Ensure that as far as practical the construction and maintenance of paths provide acceptable cross fall, grades and other design standards to suit disability requirements.

Well designed and managed spaces and places for people:

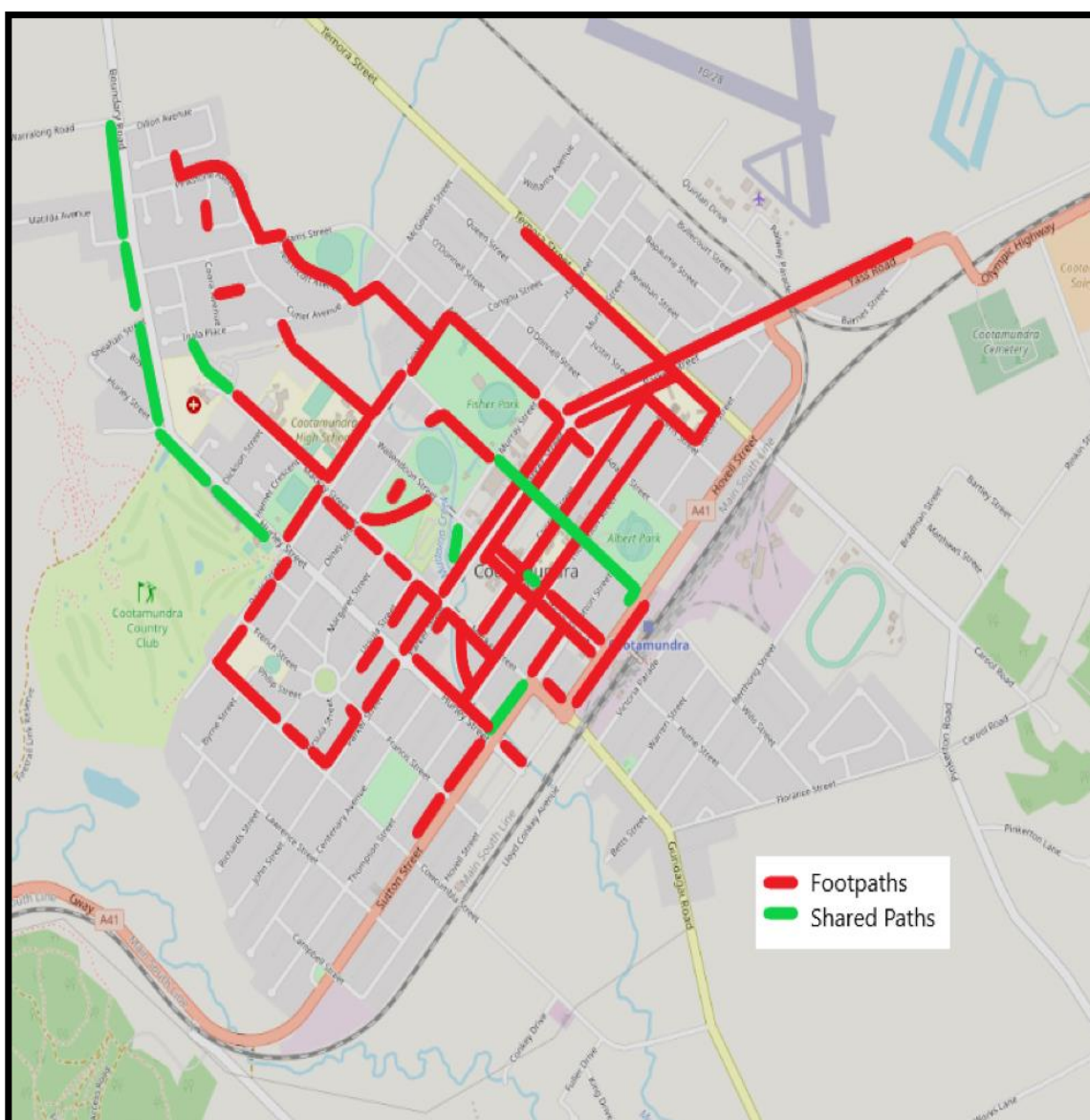
- Ensure pedestrian needs are promoted as part of future road reconstructions.
- Community events coordinated by Council will provide access for pedestrians and people with reduced accessibility.
- Ensure vegetation on road verges is managed so as not to inhibit the safe and accessible use of these areas by pedestrians.

Increased safety for pedestrians:

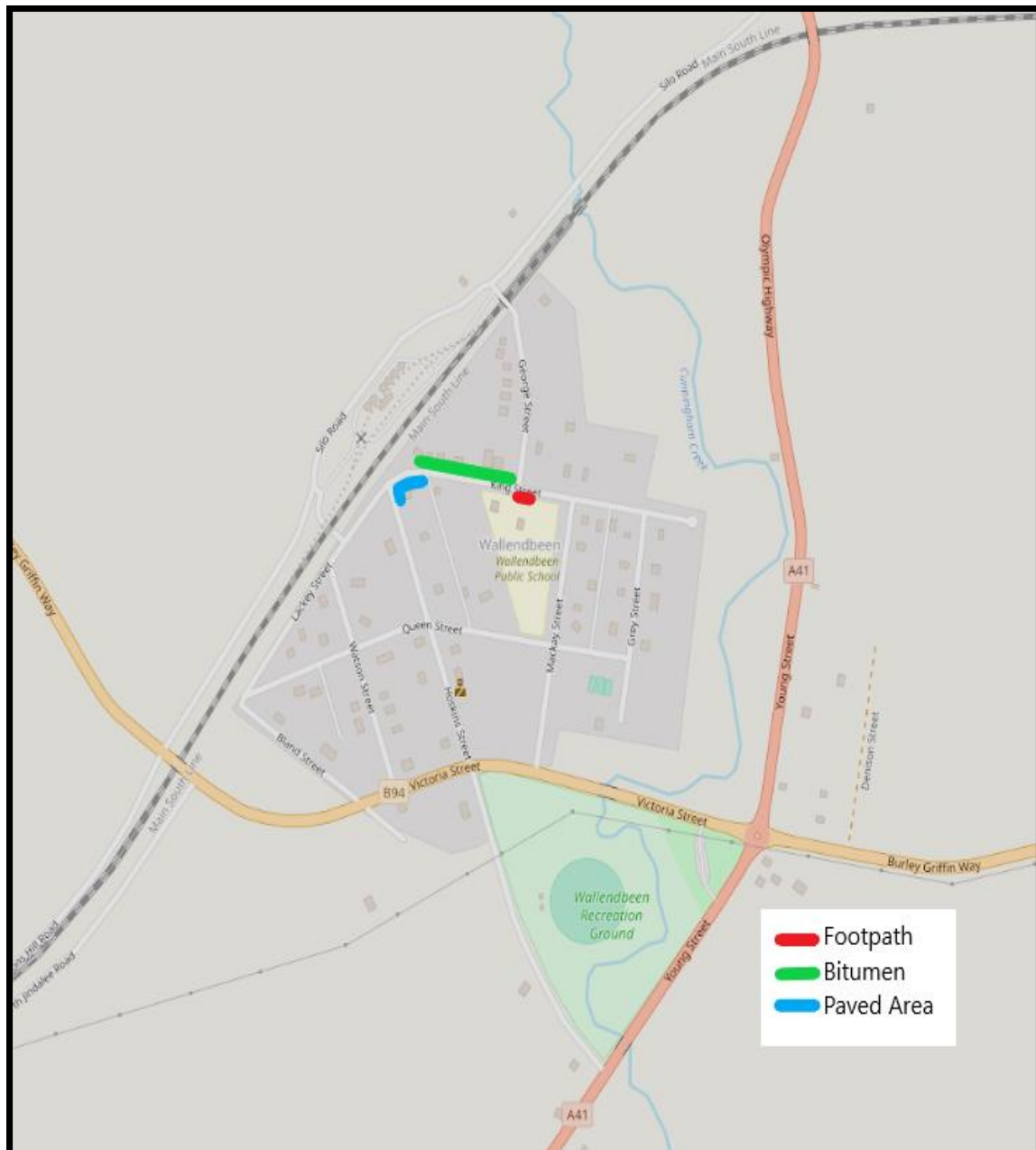
- Ensure pedestrian safety is prioritised in high pedestrian areas and in areas of vulnerable road users (schools, aged care, CBD).
- Promote a healthy community .
- Encourage the use of footpath and shared footpath/cycleway network for health and recreational use.

# Appendix A – Maps of Existing Pedestrian Network

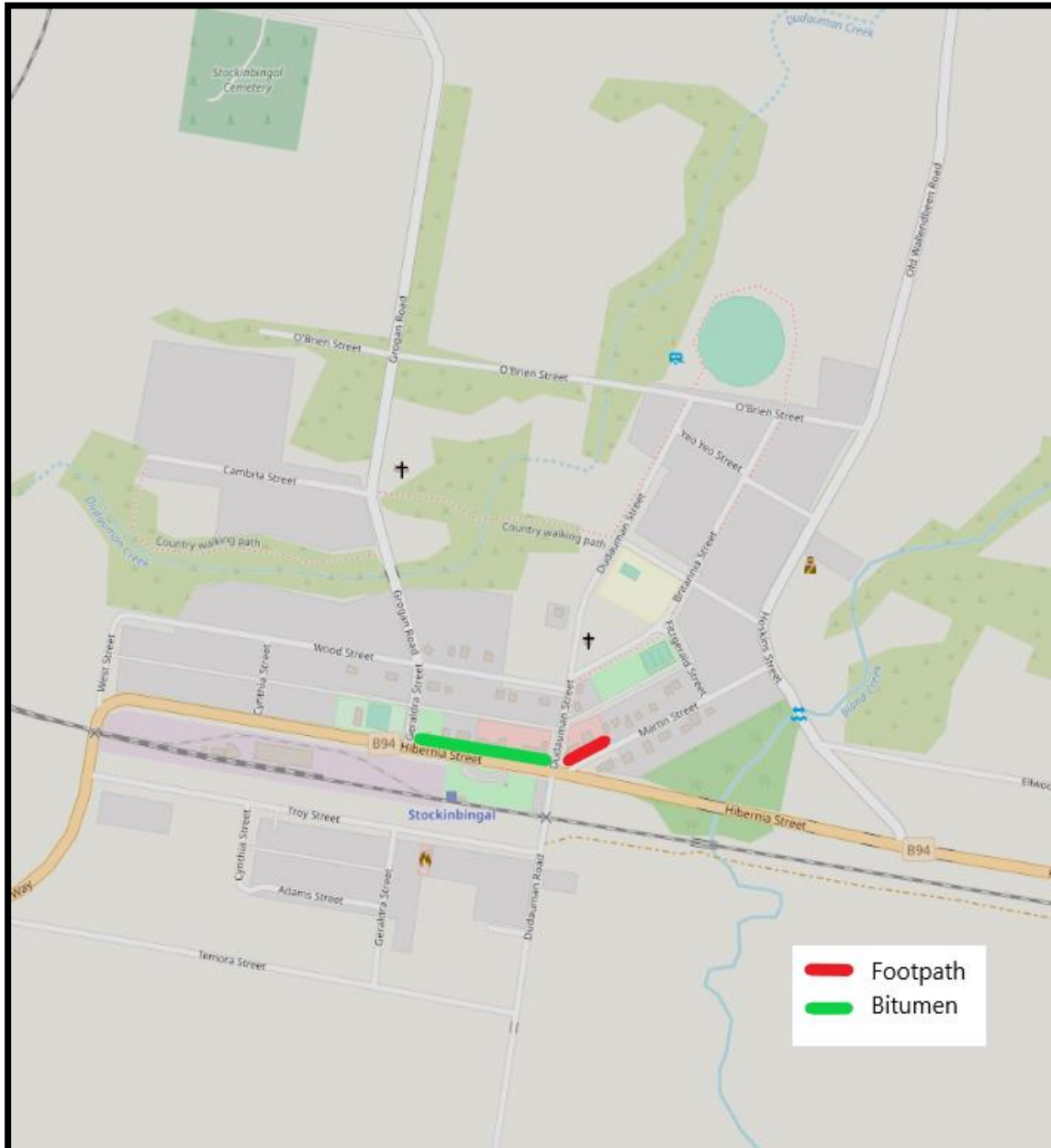
## Cootamundra



# Wallendbeen



# Stockinbingal

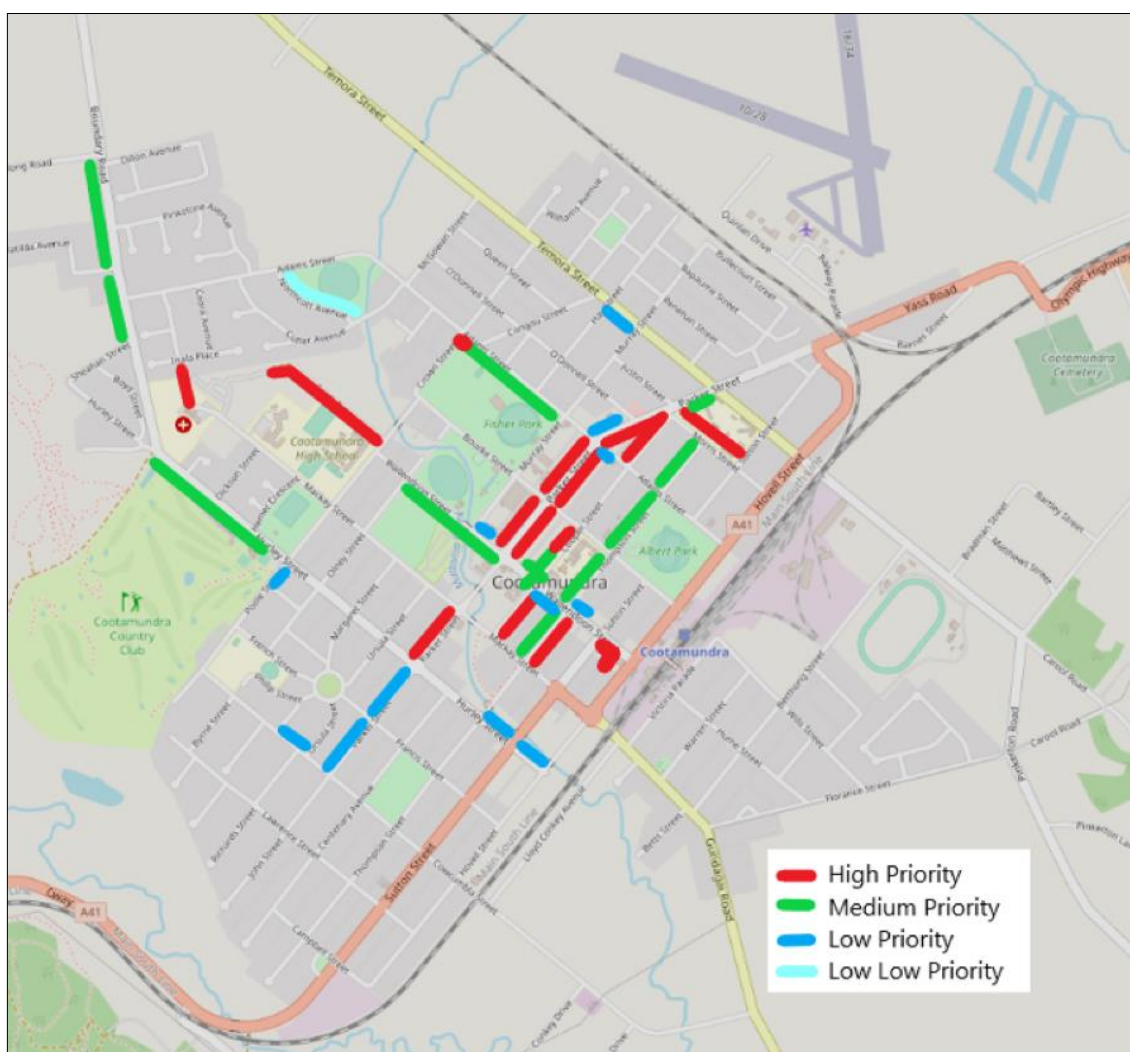




# Appendix B – Maps of Prioritised Pedestrian Works

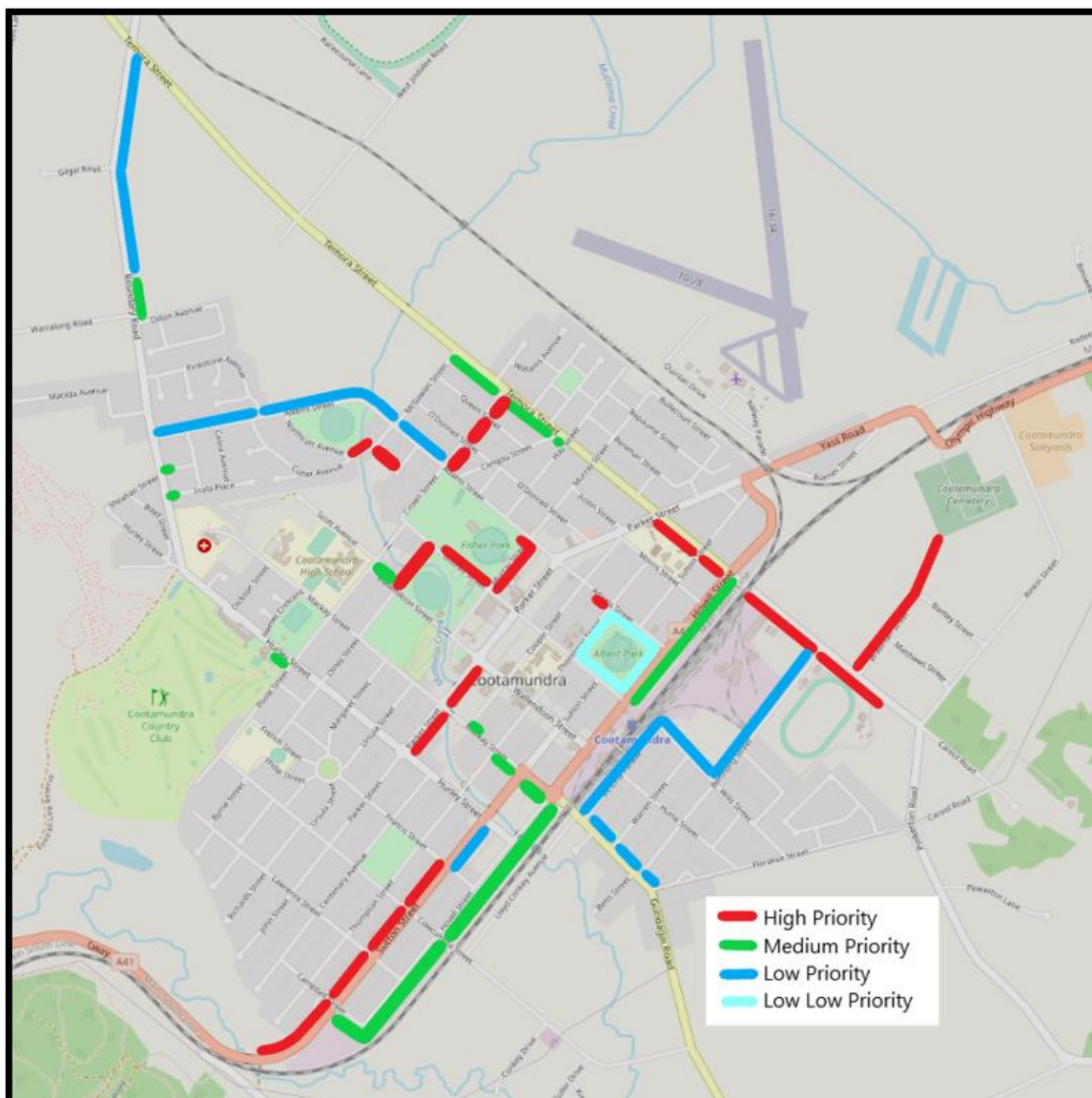
## Cootamundra

### Footpath Repairs and Replacements



# Cootamundra

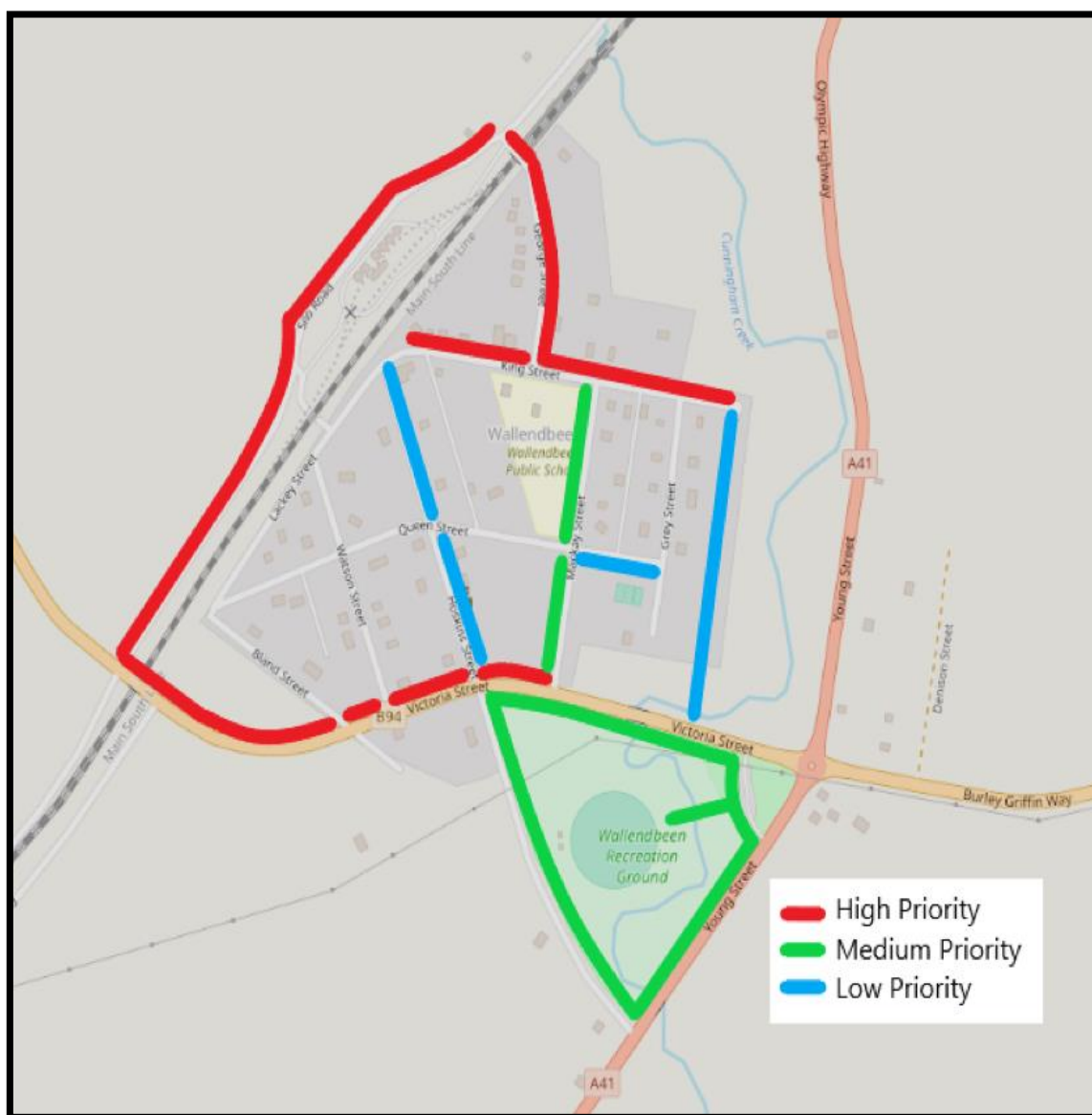
## New Infrastructure





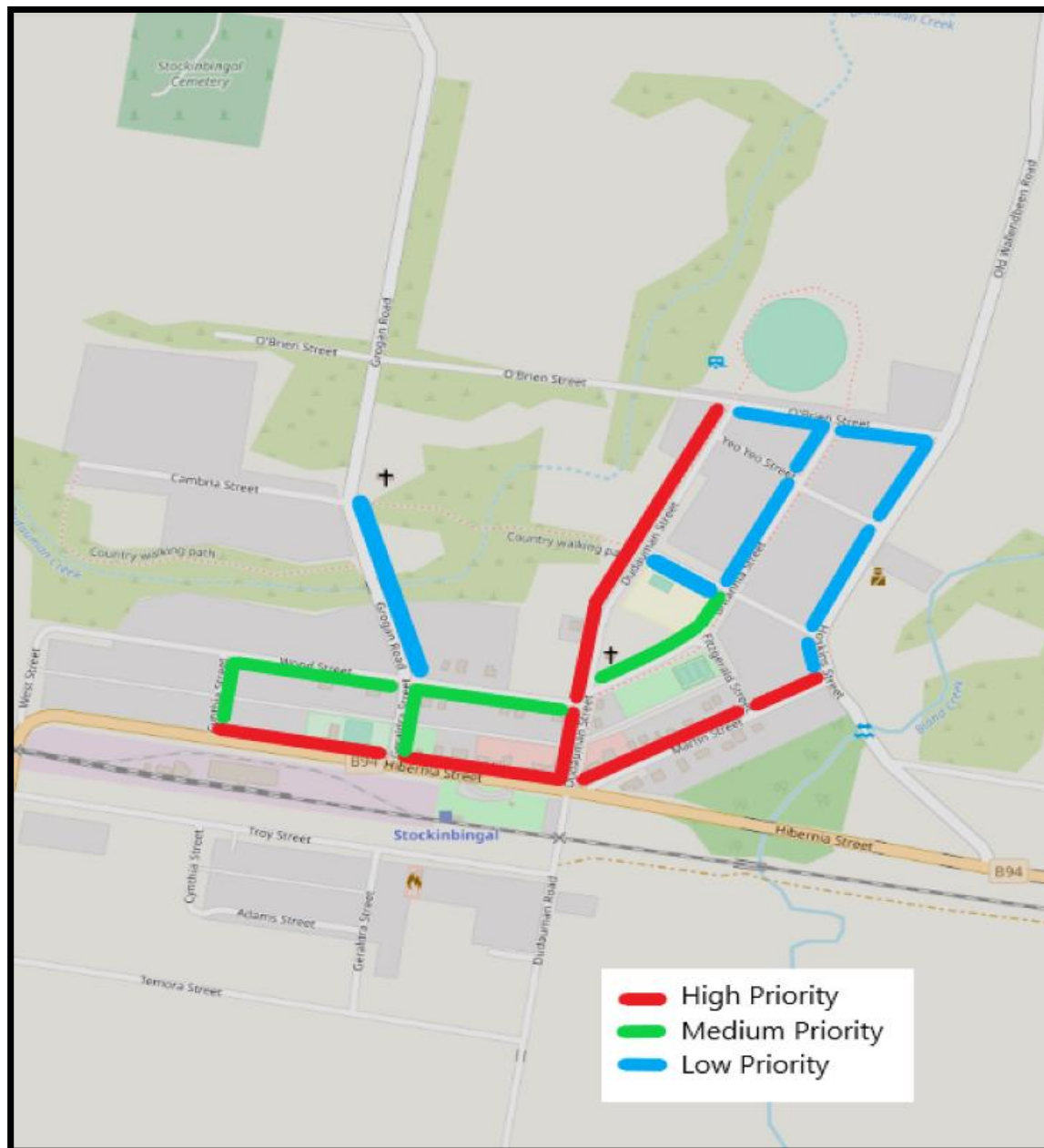
# Wallendbeen

## New Infrastructure



# Stockinbingal

## New Infrastructure



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## Appendix C - PAMP Audit: Key Results and Corrective Actions

No	COOTAMUNDRA - Existing Footpaths, Ramps & Crossings	PRIORITY	LENGTH	WIDTH	AREA	RAMP	COST	COMMENT
CR1	Parker St - Hurley to Mackay St	High	210	1.4	294	4	\$ 73,270.00	
CR2	Mackay St between Scott Ave(Nursing Home & Tafe walkway)	High	167	1.4	233.8	4	\$ 62,649.00	
CR3	Thompson St - Wallendoon St to Mackay St	High	100	2.5	250	4	\$ 62,600.00	
CR4	Cooper St - Wallendoon St to Bourke St - Western Side	High	150	2	300	4	\$ 70,900.00	
CR5	Cooper St - Mackay to Wallendoon- East Side	High	210	1.4	294	4	\$ 73,270.00	
CR6	Mackay St - from Driveway of Adina Court to Footbridge	High	190	2.5	475	4	\$ 99,680.00	
CR7	Scott Ave - Poole to Driveway of Nursing home	High	340	2.5	850	4	\$ 161,480.00	
CR8	Cooper St - Adam St to SH School	High	210	2	420	8	\$ 100,100.00	
CR9	Morris St - Parker to Sutton Sts - SH Catholic School/church (major works project)	High	285	2	570	8	\$ 124,850.00	
CR10	Parker St SH School to Cooper St (V section)	High	210	1.4	294	8	\$ 82,670.00	
CR11	Adam Street - Corner of Adams and Crown Street	High	5	2.5	12.5	0	\$ 14,060.00	
CR12	Parker Street CBD Ramps and Paver Replacement	High	210	2	420	8	\$ 100,100.00	
CR13	Wallendoon Street Pedestrian Crossing Relocation	Medium	245	2	490	8	\$ 111,650.00	

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CR14	Cooper Street Pedestrian Crossing	Medium	215	2	430	8	\$ 101,750.00	
CR15	Thompson St - Adam St to SH School	Medium	220	1.4	308	4	\$ 75,740.00	
CR16	Thompson St - Bourke St to Adams St	Medium	250	2.5	625	4	\$ 124,400.00	
CR17	Thompson St - Wallendoon St to Bourke St	Medium	210	2	420	4	\$ 90,700.00	
CR18	Thompson St - Wallendoon to Mackay Sts	Medium	210	2.5	525	4	\$ 107,920.00	
CR19	Murray St - from Adam to Bourke Sts	Medium	240	2.5	600	4	\$ 120,280.00	
CR20	Parker St to SH Catholic School	Medium	210	1.4	294	4	\$ 73,270.00	
CR21	Adam St - Murray to Crown -Replacement upgrade	Medium	430	2.5	1075	4	\$ 198,560.00	
CR22	Wallendoon St - Jubilee Park - Replacement upgrade	Medium	400	2.5	1000	4	\$ 186,200.00	
CR23	Adams St from Parker to Parker Lane - Elders Cnr	Low	60	2.5	150	2	\$ 41,420.00	
CR24	Parker St - from Cowcumbra to Hurley St	Low	440	1.4	616	8	\$ 139,480.00	
CR25	Hurley St - Cnr Hovell to Sutton St - Replacement upgrade	Low	120	1.4	168	4	\$ 51,040.00	
CR26	Hurley St -Sutton to Thompson St - Replacement upgrade	Low	120	2.5	300	4	\$ 70,840.00	
CR27	Poole St - Hurley to Albert - Replacement upgrade	Low	80	1.4	112	2	\$ 36,460.00	
CR28	Temora St -Murray st to Hay St	Low	120	1.4	168	4	\$ 51,040.00	
CR29	Cowcumbra - Meagher to Ursula St	Low	110	1.4	154	4	\$ 48,570.00	
CR30	Bradman Oval - near play equipment	Low Low	350	2.5	875	4	\$ 165,600.00	

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No	COOTAMUNDRA - Bitumen Footpath Replacement	PRIORIT Y	LENGT H	WIDT H	ARE A	RAMP S	COST	
CR30	Boundary Road - Sheahan St to Warralong Rd	Mediu m	630	2.5	157 5	6	\$ 415,200.00	
CR31	Hurley Street - Bass Terrace to Little Hurley Lane	Mediu m	250	2.5	625	4	\$ 172,000.00	
CR32	Wallendoon Street - NAB	Low	55	5	275	0	\$ 82,400.00	
CR33	Wallendoon Street - Old Coota Holden	Low	48	5	240	4	\$ 73,440.00	
CR34	Wallendoon Street - Car Wash	Low	55	5	275	4	\$ 82,400.00	
CR35	Parker Street - Old Mitre 10 Site	Low	50	2.5	125	4	\$ 44,000.00	
CR36	Wallendoon Street - Newsagency to Coffee Shop Corner	Low	50	2.5	125	4	\$ 44,000.00	Kerb and guttering to be replaced
CR37	Wallendoon Street - Art Centre Frontage and Laneway to Sutton Street	Low	70	2.5	175	4	\$ 56,800.00	Kerb and guttering to be replaced. Possible inclusion of Art Centre Mosaics
No	MISSING LINKS AND NEW INFRASTRUCTURE - COOTAMUNDRA	PRIORIT Y	LENGT H	WIDT H	ARE A	RAMP S	COST	
CN1	Parker St between Globe Hotel & Muttama Creek - in front of courthouse - replace current path from Globe & Courthouse	High	100	1.4	140	2	\$ 41,400.00	
CN2	Adam St between Thompson & Laneway	High	60	1.4	84	2	\$ 31,520.00	
CN3	Parker St - Army Cadets to Units	High	200	2.5	500	4	\$ 103,800.00	
CN4	Parker St - 328 to Cnr Hurley St	High	60	1.4	84	2	\$ 31,520.00	
CN5	Bourke St - Nicholson Park to Cnr Murray St	High	280	2.5	700	4	\$ 136,760.00	
CN6	Temora St - Hovell St to Parker St School Gate	High	210	2	420	2	\$ 86,000.00	

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CN7	Murray St & Adam St intersection - centre refuge and blisters	High	50	2.5	125	4	\$ 42,000.00	
CN8	Murray Street - Adam St to Bourke St	High	220	2.5	550	4	\$ 112,040.00	
CN9	Cutler Avenue Causeway	High	80	2.5	200	2	\$ 49,660.00	Footbridge over causeway
CN10	Bradman Street - Link from Cemetery to Showground through Claron Estate	High	750	2.5	1875	2	\$ 325,700.00	
CN11	Pinkerton Road - Showground Link to Hovell St	High	480	2.5	1200	8	\$ 228,560.00	
CN12	Sutton Street - Fancis St to Old Fuel Depot and Pioneer Park	High	1000	2.5	2500	6	\$ 438,100.00	
CN13	Crown Street - Temora Street to Adam Street	High	375	2.5	937.5	14	\$ 199,400.00	
CN14	Adams Lane - Short Street to Cutler Avenue	High	125	2.5	312.5	6	\$ 77,600.00	
CN15	Olney Street Footbridge - Bourke Street to Wallendoon Street	High	230	2.5	575	4	\$ 116,160.00	
CN16	Hovell Street - Mackay Street to Cowcumbra Street	Medium	680	2.5	1700	8	\$ 310,960.00	
CN17	Cowcumbra Street - Sutton Street to Hovell Street	Medium	130	2.5	325	6	\$ 79,660.00	
CN18	Mackay - Sutton Street to Hovell Street	Medium	120	2.5	300	4	\$ 70,840.00	
CN19	Wallendoon - Olney to High School	Medium	140	2.5	350	4	\$ 79,080.00	
CN20	Mackay Street - between Thompson & Sutton St	Medium	110	2.5	275	2	\$ 62,020.00	
CN21	Mackay Street - between laneway and Cooper St	Medium	20	2.5	50	0	\$ 20,240.00	
CN22	Temora Street - Hay St to McGowan St	Medium	500	2.5	1250	0	\$ 218,000.00	
CN23	Boundary Road - Oliver Selwyn Dr to Dillion Ave	Medium	300	2.5	750	4	\$ 145,000.00	

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CN24	Hovell Street - Railway Station to Pinkerton Rd	Medium	680	2.5	1700	8	\$ 310,960.00	
CN25	Hurley Street - Country Club to Poole St	Medium	100	2.5	250	4	\$ 62,600.00	
CN26	Boundary Road Links - Inala & Allumba Pl	Medium	80	2.5	200	4	\$ 54,360.00	
CN27	Adam Street - Crown St to Boundary Road	Low	1200	2.5	3000	16	\$ 544,000.00	Footbridge over causeway
CN28	Sutton St - Hurley St to Francis St	Low	220	2.5	550	16	\$ 140,240.00	
CN29	Boundary Road - extend current path to Temora Street	Low	760	2.5	1900	4	\$ 334,520.00	
CN30	Gundagai Road - Victoria Pde to Florance St	Low	380	2.5	950	16	\$ 206,160.00	
CN31	Railway bridge link to showground - Berthong, Wills & Victoria	Low	1500	2.5	3750	6	\$ 644,100.00	
CN32	Albert Park - complete boundary footpath	Low	1000	2.5	2500	8	\$ 442,800.00	
<b>No</b>	<b>MISSING LINKS AND NEW INFRASTRUCTURE - WALLENDREEN</b>	<b>PRIORITY</b>	<b>LENGTH</b>	<b>WIDTH</b>	<b>AREA</b>	<b>RAMP</b>	<b>COST</b>	
WN1	King Street - Richmond St to Hoskins St	High	560	2.5	1400	4	\$ 252,120.00	
WN2	George Street - King St to Silo Rd (Bridge)	High	350	2.5	875	3	\$ 163,250.00	
WN3	Silo Road - Burley Griffin Way to George St	High	1000	2.5	2500	4	\$ 433,400.00	
WN4	Victoria Street - Mackay St to Silo Road (Bridge)	High	750	2.5	1875	8	\$ 339,800.00	
WN5	Mackay Street - Victoria St to King St	Medium	430	2.5	1075	6	\$ 203,260.00	
WN6	Victoria Street - Rest area to Hoskins St (Oval Boundary)	Medium	420	2.5	1050	4	\$ 194,440.00	
WN7	Hoskins Street - Victoria St to Young St (Oval Boundary)	Medium	520	2.5	1300	4	\$ 235,640.00	

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WN8	Young Street - Hoskins St to rest area including link to oval	Medium	490	2.5	1225	6	\$ 227,980.00	Footbridge link from rest area to Barry Grace Oval
WN9	Queen Street - Grey St to Mackay St	Low	140	2.5	350	4	\$ 79,080.00	
WN10	Richmond Street - King St to Victoria St	Low	450	2.5	1125	8	\$ 216,200.00	Footbridge link
WN11	Hoskins Street - King St to Victoria St	Low	460	2.5	1150	6	\$ 215,620.00	
<b>No</b>	<b>MISSING LINKS AND NEW INFRASTRUCTURE - STOCKINBINGAL</b>	<b>PRIORITY</b>	<b>LENGTH</b>	<b>WIDTH</b>	<b>AREA</b>	<b>RAMP</b>	<b>COST</b>	
SN1	Hibernia Street - Cynthia St to Dudauman St	High	500	2.5	1250	6	\$ 232,100.00	
SN2	Martin Street - Hibernia St to Hoskins St	High	400	2.5	1000	6	\$ 190,900.00	
SN3	Dudauman Street - Hibernia Street to O'Brien St	High	670	2.5	1675	10	\$ 311,540.00	
SN4	Wood Street - Cynthia St to Dudauman St	Medium	520	2.5	1300	8	\$ 245,040.00	
SN5	Cynthia Street - Hibernia St to Wood St	Medium	150	2.5	375	4	\$ 83,200.00	
SN6	Geraldra Street - Hibernia St to Wood St	Medium	150	2.5	375	4	\$ 83,200.00	
SN7	Britannia Street - Dudauman St to O'Brien	Medium	250	2.5	625	4	\$ 124,400.00	
SN8	Britannia Street - Cambria St to O'Brien St	Low	330	2.5	825	4	\$ 157,360.00	
SN9	Hoskins Street - Martin St to O'Brien St	Low	450	2.5	1125	8	\$ 216,200.00	
SN10	O'Brien Street - Hoskins St to Dudauman St	Low	300	2.5	750	6	\$ 149,700.00	
SN11	Cambria Street - Britannia Street to Dudauman Street	Low	135	2.5	337.5	4	\$ 77,020.00	



COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

SN12	Grogan Road - Wood Street to Cambria Street	Low	290	2.5	725	4	\$ 140,880.00	
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High	10737		25191.3	167	\$ 4,968,959.00
Medium	9300		22442	142	\$ 4,588,550.00
Low	7993		19420.5	150	\$ 3,942,970.00
Low Low	1350		3375	12	\$ 608,400.00
Grand Total	29380		70428.8	471	\$ 14,108,879.00
Check	29380		70428.8	471	\$ 14,108,879.00
	0		0	0	0

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

Cost Percentage Split	High	%	Medium	%	Low	%	Low Low	%	Total	Percent age
<b>COOTAMUNDRA - Existing Footpaths, Ramps &amp; Crossings</b>	\$ 1,025,629.00	7 %	\$ 1,190,470.00	8 %	\$ 438,850.00	3 %	\$ 165,600.00	1 %	\$ 2,820,549.19	20%
<b>COOTAMUNDRA - Bitumen Footpath Replacement</b>	\$ -	0 %	\$ 587,200.00	4 %	\$ 383,040.00	3 %	\$ -	0 %	\$ 970,240.07	7%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - COOTAMUNDRA</b>	\$ 2,020,220.00	14 %	\$ 1,413,720.00	10 %	\$ 1,869,020.00	13 %	\$ 442,800.00	3 %	\$ 5,745,760.38	41%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - WALLENDREEN</b>	\$ 1,188,570.00	8 %	\$ 861,320.00	6 %	\$ 510,900.00	4 %	\$ -	0 %	\$ 2,560,790.18	18%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - STOCKINBINGAL</b>	\$ 734,540.00	5 %	\$ 535,840.00	4 %	\$ 741,160.00	5 %	\$ -	0 %	\$ 2,011,540.14	14%
<b>Totals</b>	\$ 4,968,959.00	35 %	\$ 4,588,550.00	33 %	\$ 3,942,970.00	28 %	\$ 608,400.00	4 %	\$ 14,108,879.00	100%

Length Percentage Split	High	Medium	Low	Low Low	Total	Percentage
<b>COOTAMUNDRA - Existing Footpaths, Ramps &amp; Crossings</b>	2287	2630	1050	350	6317	22%
<b>COOTAMUNDRA - Bitumen Footpath Replacement</b>	0	880	328	0	1208	4%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - COOTAMUNDRA</b>	4220	2860	4060	1000	12140	41%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - WALLENDREEN</b>	2660	1860	1050	0	5570	19%
<b>MISSING LINKS AND NEW INFRASTRUCTURE - STOCKINBINGAL</b>	1570	1070	1505	0	4145	14%
<b>Totals</b>	10737	9300	7993	1350	29380	100%

All prices subject to CPI and market increase.

## Appendix D - PAMP Survey and Results Summary

# Pedestrian Access and Mobility Plan (PAMP) Survey

### What is a PAMP?

Together with the Roads and Maritime Services (RMS), Councils in NSW have a responsibility to provide safe, convenient and connected pedestrian routes which will encourage people to walk rather than use cars. In 1998, the RMS began a new program to assist councils in their planning for pedestrians. This program is known as PAMP – Pedestrian Access and Mobility Plan.

The Cootamundra-Gundagai Regional Council (CGRC) PAMP will align with Council's key principles and objectives identified in the 2022 Community Strategic Plan in achieving pathway network infrastructure and maintenance that respects community expectations and needs. It will provide the framework for developing pedestrian routes or areas identified as important for walkability, safety, convenience and mobility, with a particular focus on footpaths, kerb ramps and crossing facilities at critical locations.

The CGRC PAMP will be used to guide investment in safe, convenient and connected pedestrian infrastructure. It is the key instrument for planning and building needed pedestrian infrastructure in a prioritised manner. It is essential in supporting all major pedestrian funding requests directed through Transport for NSW (TfNSW) and will ensure that all available funding sources are being used effectively to improve the pedestrian network.

Community consultation and feedback is important in the development of this PAMP and Council thanks you for your participation.

1. Do you live in the Cootamundra-Gundagai Regional Council (CGRC) local district?
  - ☐ Yes
  - ☐ No
2. Do you utilise the services and facilities at the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?
  - ☐ Cootamundra
  - ☐ Gundagai
  - ☐ Stockinbingal
  - ☐ Wallendbeen
  - ☐ Muttama
  - ☐ Coolac
  - ☐ Nangus
  - ☐ Tumblong
  - ☐ Adjungbilly
3. Are you familiar with the local footpath networks in the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?
  - ☐ Cootamundra
  - ☐ Gundagai
  - ☐ Stockinbingal

- Wallendbeen
  - Muttama
  - Coolac
  - Nangus
  - Tumblong
  - Adjungbilly
4. Do you, or other family members, require mobility aids (such as wheelchairs, walking frames, etc) when travelling around the local area?
- Yes
  - No
5. Which type of community services and facilities located within the CGRC LGA do you access most frequently?
- Hospitals
  - Health Clinics
  - Childcare Centres
  - Aged Care Facilities
  - Pre-schools
  - Primary Schools
  - High Schools
  - Tafe
  - Community Business District/Mainstreet
  - Businesses not located in the CBD
  - Clubs/Pubs
  - Post Office
  - Railway Stations
  - Bus Stops
  - Taxi Ranks
  - Parks
  - Playgrounds
  - Ovals
  - Tourist Facilities
  - Recreation Areas (Tennis Courts, Swimming Pools, Sports Stadiums, Golf Courses)
  - Other (please specify) \_\_\_\_\_
6. Please provide the name and/or location of your top three most frequented services or facilities:
1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_
7. Which types of pedestrian infrastructure best supports your pedestrian mobility needs?
- Footpaths and kerb ramps
  - Footpath repairs
  - Pedestrian crossings
  - Pedestrian refuges
  - Other (please specify) \_\_\_\_\_
8. Please provide your top three priority locations with regard to footpath infrastructure improvements (your wish list):

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

9. Have you utilised existing cycleways within the region?

- ☐ Yes
- ☐ No

10. If so, which cycleways have you enjoyed the most and/or best suit your needs?

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

11. Are you aware that Cootamundra-Gundagai Regional Council has a Road Safety Officer available to discuss local concerns with members of the community?

- ☐ Yes
- ☐ No

12. Is there additional information you would like noted regarding pedestrian access and mobility in the CGRC region:

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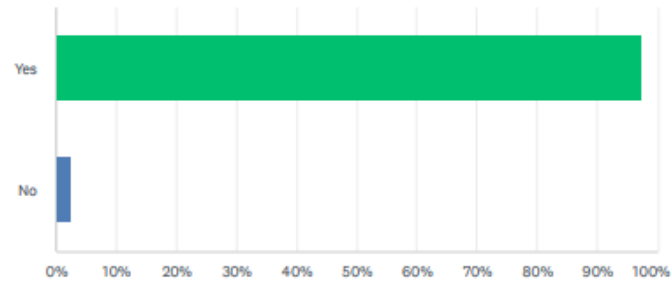
Thank you for participating in this survey – your opinion is important to us.

If you require any further information, please contact the Road Safety Officer on 1300 459 689.

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

**Q1 Do you live in the Cootamundra-Gundagai Regional Council (CGRC) district?**

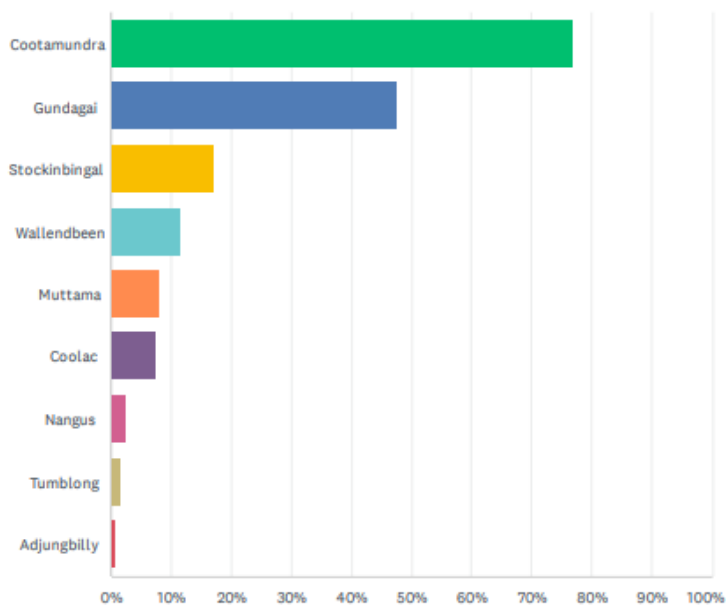
Answered: 122 Skipped: 0



ANSWER CHOICES		RESPONSES	
Yes		97.54%	119
No		2.46%	3
TOTAL			122

**Q2 Do you utilise the services and facilities at the townships, villages and/or rural communities within the CGRC district (please mark all relevant locations)?**

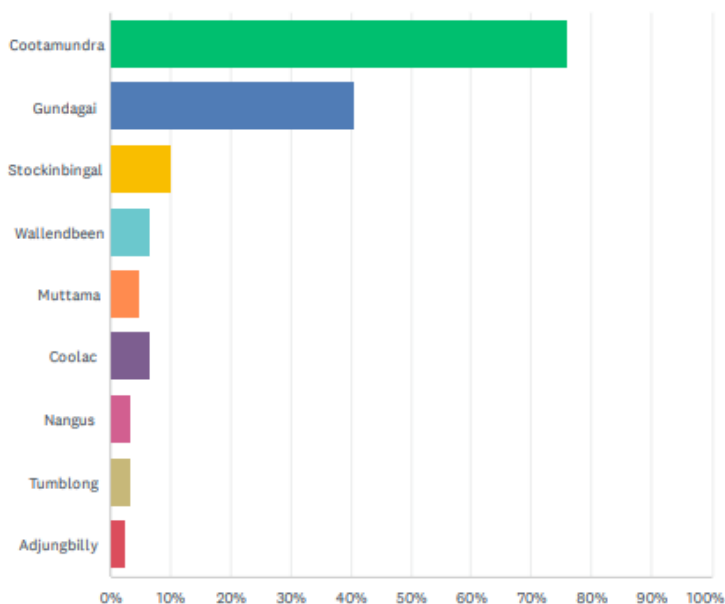
Answered: 122 Skipped: 0



ANSWER CHOICES	RESPONSES	
Cootamundra	77.05%	94
Gundagai	47.54%	58
Stockinbingal	17.21%	21
Wallendbeen	11.48%	14
Muttama	8.20%	10
Coolac	7.38%	9
Nangus	2.46%	3
Tumblong	1.64%	2
Adjungbilly	0.82%	1
Total Respondents: 122		

**Q3 Are you familiar with the local footpath networks in the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?**

Answered: 121 Skipped: 1



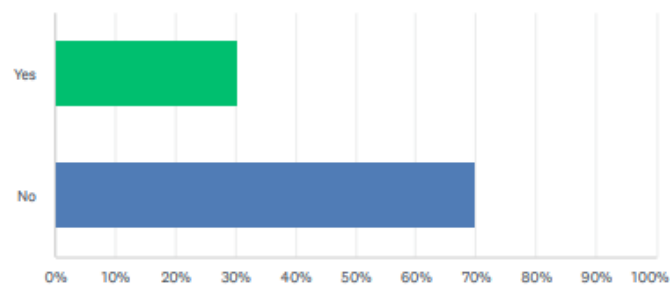
ANSWER CHOICES	RESPONSES	
Cootamundra	76.03%	92
Gundagai	40.50%	49
Stockinbingal	9.92%	12
Wallendbeen	6.61%	8
Muttama	4.96%	6
Coolac	6.61%	8
Nangus	3.31%	4
Tumblong	3.31%	4
Adjungbilly	2.48%	3
Total Respondents: 121		



COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

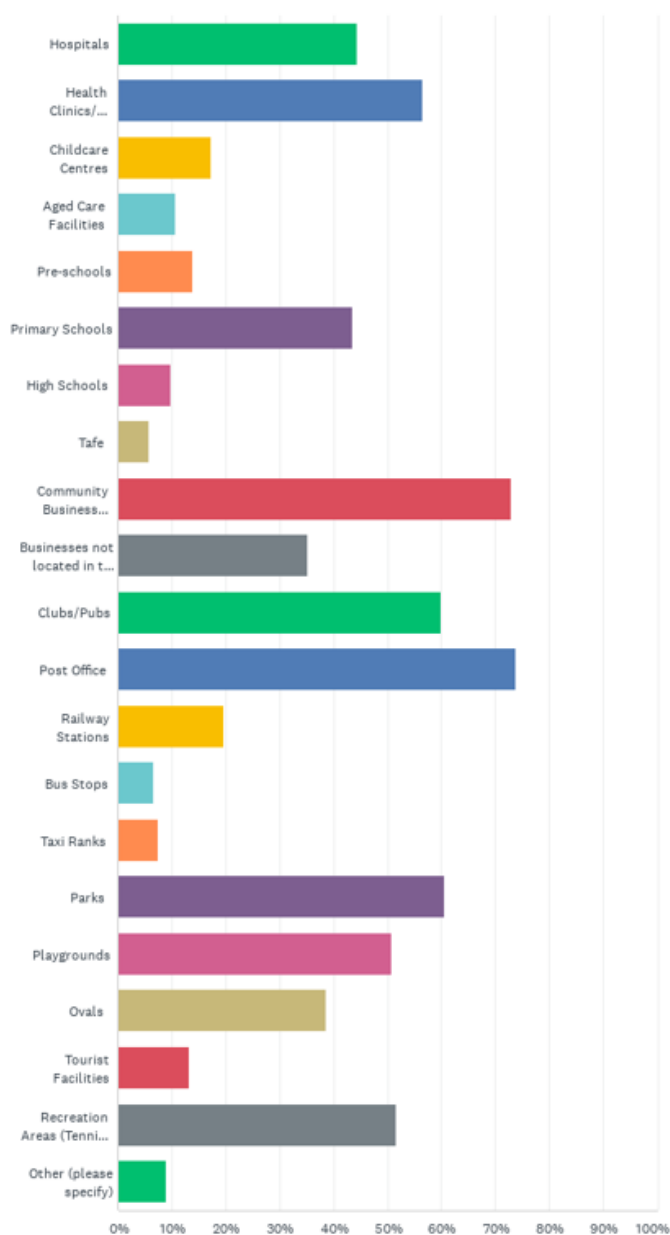
**Q4 Do you, or other family members, require mobility aids (such as wheelchairs, walking frames, etc) when travelling around the local area?**

Answered: 122 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	30.33%	37
No	69.67%	85
TOTAL		122

**Q5 Which type of community services and facilities located within the CGRC region do you access most frequently**



COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

ANSWER CHOICES	RESPONSES	
Hospitals	44.26%	54
Health Clinics/ Medical Centres	56.56%	69
Childcare Centres	17.21%	21
Aged Care Facilities	10.66%	13
Pre-schools	13.93%	17
Primary Schools	43.44%	53
High Schools	9.84%	12
Tafe	5.74%	7
Community Business District (CBD)/Mainstreet	72.95%	89
Businesses not located in the CBD	35.25%	43
Clubs/Pubs	59.84%	73
Post Office	73.77%	90
Railway Stations	19.67%	24
Bus Stops	6.56%	8
Taxi Ranks	7.38%	9
Parks	60.66%	74
Playgrounds	50.82%	62
Ovals	38.52%	47
Tourist Facilities	13.11%	16
Recreation Areas (Tennis Courts, Swimming Pools, Sports Stadiums, Golf Courses)	51.64%	63
Other (please specify)	9.02%	11
Total Respondents: 122		

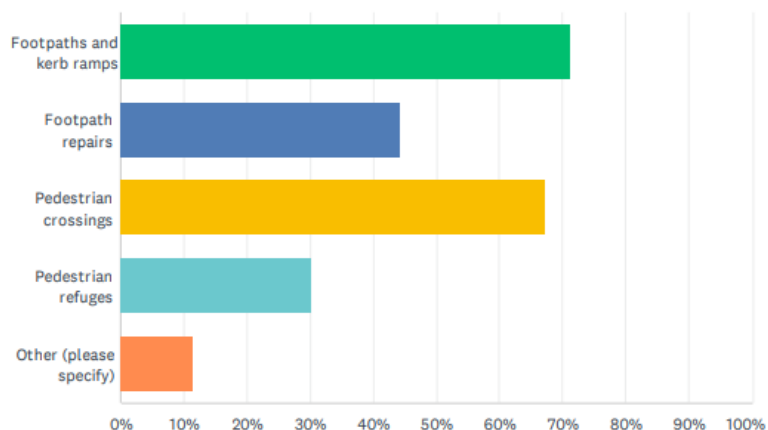
**Q6 Please provide the name and/or location of your top three most frequented services or facilities:**

Answered: 117 Skipped: 5

ANSWER CHOICES	RESPONSES	
1.	99.15%	116
2.	98.29%	115
3.	97.44%	114

### Q7 Which types of pedestrian infrastructure best supports your pedestrian mobility needs?

Answered: 122 Skipped: 0



ANSWER CHOICES	RESPONSES	
Footpaths and kerb ramps	71.31%	87
Footpath repairs	44.26%	54
Pedestrian crossings	67.21%	82
Pedestrian refuges	30.33%	37
Other (please specify)	11.48%	14
Total Respondents: 122		

### Q8 Please provide your top three priority locations with regard to footpath infrastructure improvements (your wish list)?

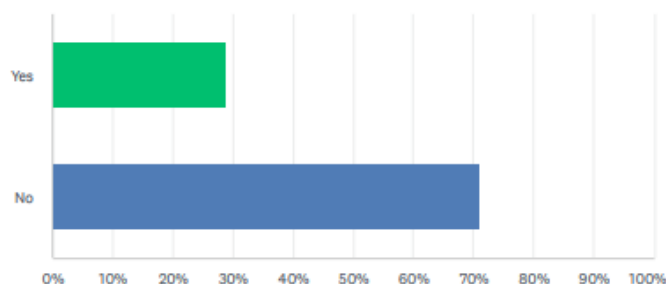
Answered: 112 Skipped: 10

ANSWER CHOICES	RESPONSES	
1.	100.00%	112
2.	87.50%	98
3.	69.64%	78

## COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

## Q9 Have you utilised existing cycleways within the region?

Answered: 121 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	28.93%	35
No	71.07%	86
TOTAL		121

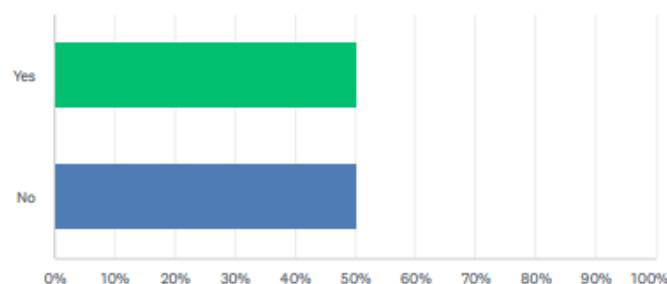
## Q10 If so, which cycleways have you enjoyed the most and/or best suit your needs?

Answered: 54 Skipped: 68

ANSWER CHOICES	RESPONSES	
1.	100.00%	54
2.	40.74%	22
3.	27.78%	15

## Q11 Are you aware the CGRC has a Road Safety Officer available to discuss local concerns with members of the community?

Answered: 120 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	50.00%	60
No	50.00%	60
TOTAL		120

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COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

**Q12 Is there any additional information you would liked noted regarding pedestrian access and mobility in the CGRC region?**

Answered: 82   Skipped: 40



**COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL**

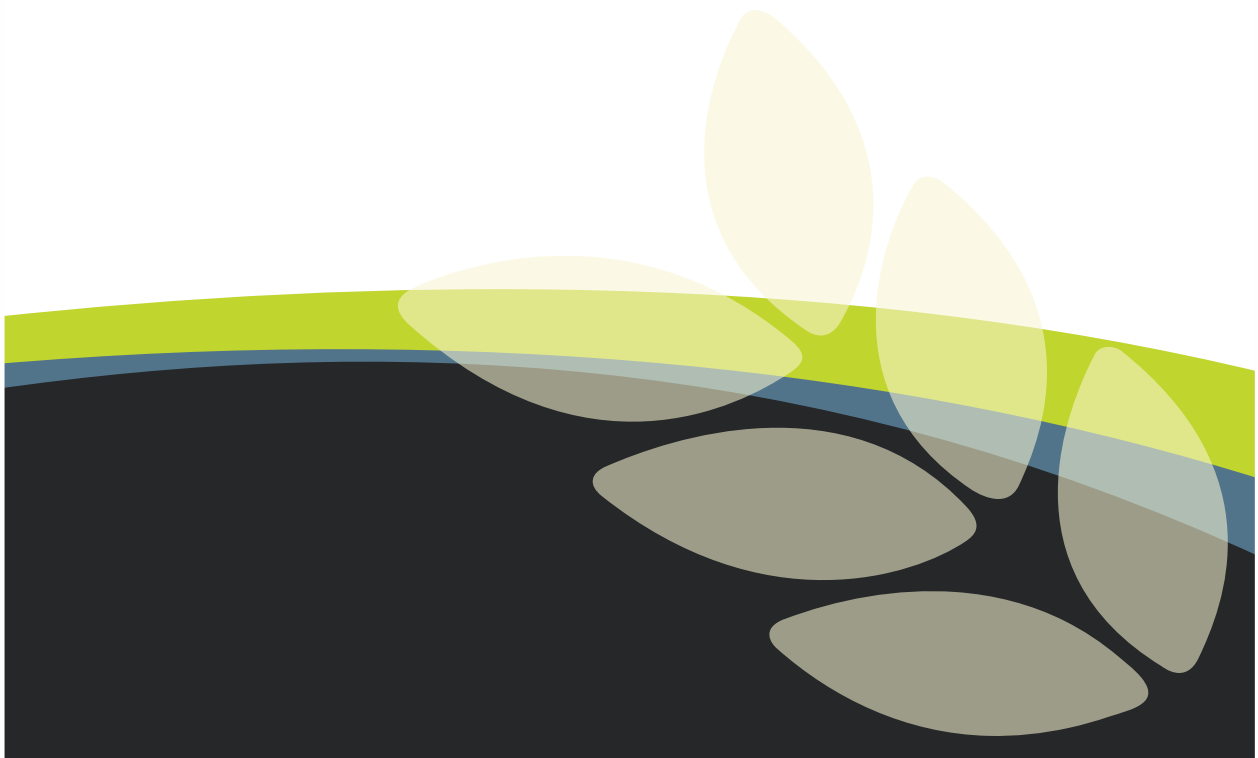
ABN: 46 211 642 339  
PO Box 420, Cootamundra NSW 2590  
Email: [mail@cgrc.nsw.gov.au](mailto:mail@cgrc.nsw.gov.au)  
[www.cgrc.nsw.gov.au](http://www.cgrc.nsw.gov.au)

**Cootamundra Office:**

81 Wallendoon Street, Cootamundra NSW 2590  
Phone: 02 6940 2100  
Fax: 02 6940 2127

**Gundagai Office:**

255 Sheridan Street, Gundagai NSW 2722  
Phone: 02 6944 0200  
Fax: 02 6940 2127





**COOTAMUNDRA-  
GUNDAGAI** REGIONAL  
COUNCIL

# Gundagai & Villages Pedestrian Access and Mobility Plan 2023-2033





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## Version Control

Ref	Date	Date effective	Council Resolution	Description
1.0				

## 1. Introduction

### 1.1 Background

Together with Transport for NSW (TfNSW), all local Councils in NSW have a responsibility to provide safe, convenient and connected pedestrian routes which will encourage people to walk rather than use cars. In 1998, TfNSW (then the Roads and Traffic Authority (RTA)) began a new program to assist councils in their planning for pedestrians. This program is known as PAMP – Pedestrian Access and Mobility Plan. A PAMP is a comprehensive strategic and action plan to develop pedestrian policies and build pedestrian facilities (RTA, 2002).

The Gundagai & Villages PAMP will align with Council's key principles and objectives identified in the Towards 2050 Community Strategic Plan, and the previous Gundagai Shire PAMP plans. It will provide the framework for developing pedestrian routes or areas identified as important for walkability, safety, convenience and mobility, with a particular focus on footpaths, kerb ramps and crossing facilities at critical locations.

A Cycleways Plan will be developed in collaboration with each PAMP and will primarily focus on developing safe cycleway infrastructure and connections with external attractors, separate from the main footpath network to ensure pedestrian safety. While a PAMP concentrates on pedestrian safety and internal footpath links, Cycleways are designed to provide external areas for cyclist to ride safely with reduced obstacles.

This PAMP will also align with the NSW Future Transport 2056 Regional Services and Infrastructure Plan and the NSW Walking Strategy, TfNSW Older Persons Transport and Mobility Plan 2018-2022, TfNSW Walking and Cycling Program 2020-2021, and The Australian Prevention Partnership Centre's Getting Australia Active III.

### 1.2 Objectives

The overarching aim of the Gundagai & Villages PAMP is to address barriers to walking by providing improved pedestrian infrastructure at critical locations. The specific objectives of the PAMP are:

- To facilitate improvements in the level of pedestrian access and priority, particularly in areas of pedestrian concentration.
- To reduce pedestrian access severance and enhance safe and convenient crossing opportunities on major roads.
- To facilitate improvements in the level of personal mobility and safety for pedestrians with disabilities and older persons through the provision of pedestrian infrastructure and facilities which cater to the needs of all pedestrians.
- To provide links with other transport services to achieve an integrated land use and transport network of facilities that comply with best technical standards.
- To ensure that pedestrian facilities remain appropriate and relevant to the surrounding land use and pedestrian user groups.
- To meet obligations under the Commonwealth Disability Discrimination Act (1996).

The Gundagai & Villages PAMP will be used to guide investment in safe, convenient and connected pedestrian infrastructure. It is the key instrument for planning to build needed pedestrian infrastructure in a prioritised manner. It is essential in supporting all major pedestrian funding opportunities directed

through TfNSW based on a prioritised delivery plan. This will ensure that all available funding sources are being used effectively to improve the pedestrian network.  
The Gundagai & Villages PAMP will be reviewed annually to assess progress and update priorities as required.

### 1.3 Methodology

The PAMP was developed over five stages:

1. Community consultation and analysis of relevant pedestrian statistics
2. Collection of relevant data and a facilities audit
3. Identification of a pedestrian network hierarchy
4. Prioritisation of pedestrian needs and facilities
5. Development of a schedule of works.

### 1.4 Conceptual Framework

Two key conceptual frameworks have been considered in the development of the PAMP: Towards Zero and Safe Systems.

Towards Zero poses a challenge to all road authorities, stakeholders and road users to operate the road transport system without anyone being killed or seriously injured. Towards Zero is recognised as a process of going towards the goal of zero fatalities, and involves the whole community (Austroads 2016a).

In order to achieve Towards Zero, New South Wales has adopted the Safe System approach to planning.

The Safe System approach originated in Sweden and the Netherlands and was officially endorsed by the Australian Transport Council (ATC) in 2003. This approach now guides road safety policy in all jurisdictions across Australia and internationally.

Central to the Safe System is an acknowledgement of our limited ability as humans to tolerate physical force. It also recognises human error in the system is inevitable no matter how educated and compliant we are in obeying traffic laws.

The Safe System approach is underpinned by these principles:

- People are human and sometimes make mistakes – a simple mistake should not cost anyone their life.
- Roads, roadsides and vehicles need to be designed to minimise crashes or reduce forces if a crash happens.
- Road safety is a shared responsibility – everyone needs to make safe decisions on and around the road to prioritise safety.

The goal is to manage the forces that injure people in a crash to a level that the human body can tolerate without serious injury or deaths. The Safe System approach argues that for as long as mistakes are likely, all road users need to be protected, and this protection is best provided by four elements:

- safer roads and roadsides
- safer speeds
- safer vehicles and
- safer people.



Pedestrians (within the group of safer road users) and footpaths (within safer roads and roadsides) are directly addressed by this PAMP.

## 2. Study Area

### 2.1 Scope of Study

The PAMP is focused on the two most critical types of pedestrian infrastructure - footpaths and road crossings. The scope of the study is pedestrian facilities provided by Council. This includes footpaths (both shared and pedestrian only) and pedestrian crossing facilities. It does not include issues of access into buildings.

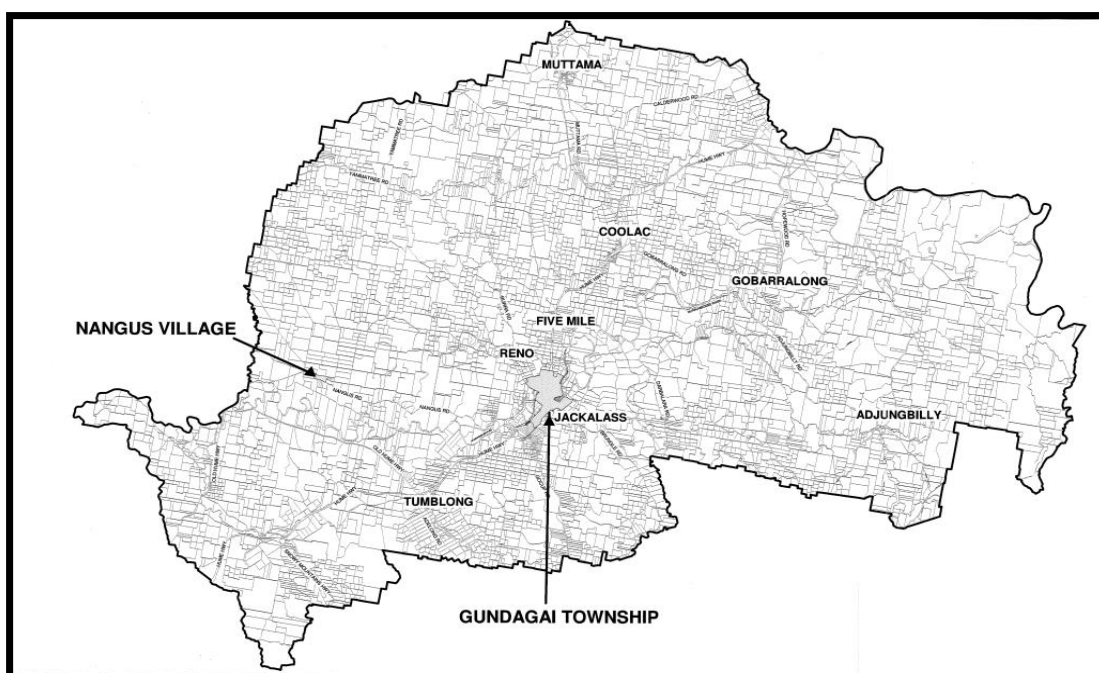
Pedestrian infrastructure includes footpaths, kerb ramps, kerb extensions, pedestrian refuges, pedestrian crossings, tactile indicators, seats and streetlighting. Implementation of new facilities needs to be complemented by ongoing maintenance such as repairing uneven footpath slabs, street sweeping, signs and line marking, and removing obstructions from footpaths.

Good quality road crossings reduce the occurrence of crashes involving pedestrians and vehicles. Streets that facilitate safe and comfortable crossings reduce barriers that discourage people from walking. Road crossings can include pedestrian bridges or underpasses, traffic signals, refuges, kerb extensions, zebra crossings and median strips. These may be either standalone pedestrian facilities or incorporated into other traffic facilities.

Non-infrastructure actions such as educational programs do not form part of the PAMP but will be considered by the State Government and Council as part of other programs such as road safety and school-based programs.

### 2.2 Study Area

The focus areas of the Gundagai & Villages PAMP are the township of Gundagai, the villages of Nangus, Tumblong and Coolac due to population density and pedestrian attractors.



### 3. Characteristics of the Local Government Area

#### 3.1 Population and Land Use

Gundagai is part of the Eastern Riverina Agricultural Region of NSW located 390 kilometres south-west of Sydney along the Murrumbidgee River and Tumut mountain ranges. The Hume Highway, the main transport route between Sydney and Melbourne, traverses the shire. The river and the highway have always made a critical contribution to the physical and economic development of the area.

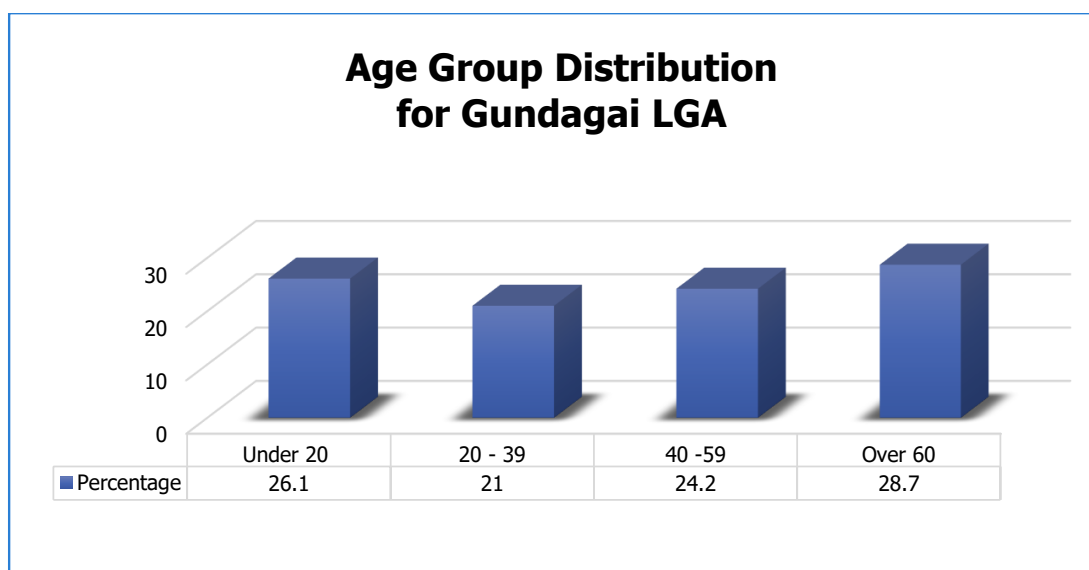
The Gundagai region is part of the traditional lands of the Wiradjuri people, with considerable folklore associated with Aboriginal cultural and spiritual beliefs. The floodplains of the Murrumbidgee running through the town of Gundagai were a frequent meeting place of the Wiradjuri.

Gundagai is perhaps most famous for its monument to the early pioneers, the iconic Dog on the Tuckerbox, situated on the Hume Highway, 8 kms north of Gundagai. Other than tourism, Gundagai's economy remains dominated by stock, as well as wheat, lucerne and maize production.

**Population Density Comparison**

Gundagai	Muttama	Nangus	Coolac	Tumblong	Adjungbilly
3713	140	240	244	225	101

As reported by the Australian Bureau of Statistics 2021, Gundagai LGA has an estimated resident population of 3713 people. Of these, 49.7% of residents are male, 50.3% are female. The median age for the Gundagai region is 49 years, while residents over 60 years account for 28.7% of the population.



### 3.2 Road Hierarchy

The Gundagai Civil Works team maintains 16.8 km of constructed footpaths, 467.1 km of sealed roads, 371.9 km of unsealed roads, and 90 bridge structures throughout the Gundagai LGA and are dedicated to ensuring the road network is kept to the highest possible standard for the safety and well-being of the community and visitors. The entire road network is comprised of 92.4km of State Roads, 53.6 km of Regional Roads and 693 km of Local Roads.

Gundagai, Nangus, Tumblong and Coolac pedestrian generators and attractors are mainly located within the CBD and in outlying areas. Outlying generators and attractors include medical centres, schools, aged facilities, parks, businesses, transport hubs, tourist attractions, and sporting and recreational facilities.

### 3.3 Public Transport

Gundagai, Nangus, Tumblong and Coolac have a unique and advantageous location with respect to proximity to major centres such as Wagga Wagga, Canberra, Sydney and Melbourne. Numerous coach services operating between regional centres provide transport services daily with easy access to the main highway between Sydney and Melbourne.

The railway connecting Gundagai with the Main Southern Railway line closed in 1984 due to flood damage.

Daily coach services, taxi services, community transport options, school buses and club patron buses are available within and surrounding Gundagai.

### 3.4 Future Pedestrian Needs

The Community Strategic Plan (CSP) represents the highest level of strategic planning undertaken by local government and helps determine Council's actions over the next ten years. The purpose of the CSP is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals. It guides all remaining strategies and plans and must be developed by councils with and on behalf of the community.

Outcomes	Measure	Source
A safe, sustainable and efficient road and pathway network	<ul style="list-style-type: none"> <li>Community satisfaction with the safety of the road network in their town or village and across the region</li> <li>Community satisfaction with the condition of the road network in their town or village and across the region</li> </ul>	<ul style="list-style-type: none"> <li>Cootamundra-Gundagai Regional Council community survey</li> </ul>

In combination with the following three documents, the PAMP builds on CGRC's 2022 Community Strategic Plan (CSP) in achieving infrastructure and maintenance that respects community expectations and needs.

- The Cootamundra-Gundagai Regional Council Transport Strategy will bring together detailed supporting strategies and plans into a coherent strategy for the Cootamundra-Gundagai Regional Council transport system.
- The Cootamundra-Gundagai Regional Council Cycleway Plan will be a strategic infrastructure action plan focusing on the ongoing development of the cycle network both within and linking the main urban areas of the region and creating shared cycle and pedestrian networks within the region's villages.

- The Cootamundra-Gundagai Regional Council Active Community Accessibility Plan (ACAP) will combine both the Cycleways Plan and PAMP and will include tourism, planning and environmental aspects.

## 4. Research, Review and Data Collection

### 4.1 Literature Review

The following plans and policies have been used and/or referenced in the formation of this plan:

2026 Road Safety Action Plan  
 National Road Safety Strategy 2011 – 2020  
 NSW Road Safety Strategy 2012-2021  
 Austroads Guide to Road Design Part 6A: Pedestrian and Cyclist Paths  
 NSW Future Transport 2056 Regional Services and Infrastructure Plan  
 NSW Walking Strategy  
 TfNSW Older Persons Transport and Mobility Plan 2018-2022  
 TfNSW Walking and Cycling Program 2020-2021  
 The Australian Prevention Partnership Centre's Getting Australia Active III.

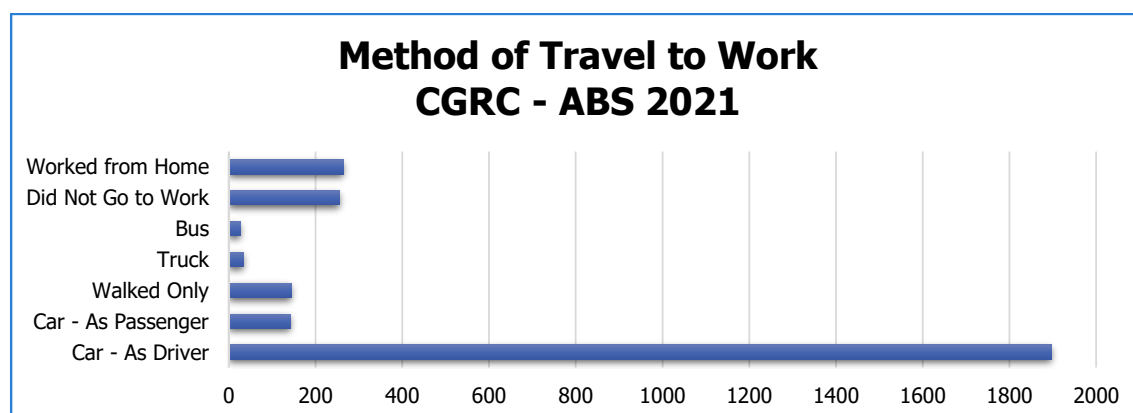
Other documents referenced and/or considered include customer service requests from the community regarding requests for footpaths, crossings and access points and relevant Council plans and policies relating to footpaths.

### 4.2 Traffic and Pedestrian Data

Within Gundagai, Nangus, Tumblong and Coolac, pedestrian generators and attractors are mainly located within the CBD. Outlying generators and attractors include medical centres, schools, aged facilities, parks, businesses, transport hubs, and sporting and recreational facilities.

Traffic and pedestrian data from the Australian Bureau of Statistics 2021, information provided on vehicle movements and speeds within the region, and community feedback have all played a major role in the prioritisation of PAMP Routes and the identification of works needed to improve pedestrian facilities.

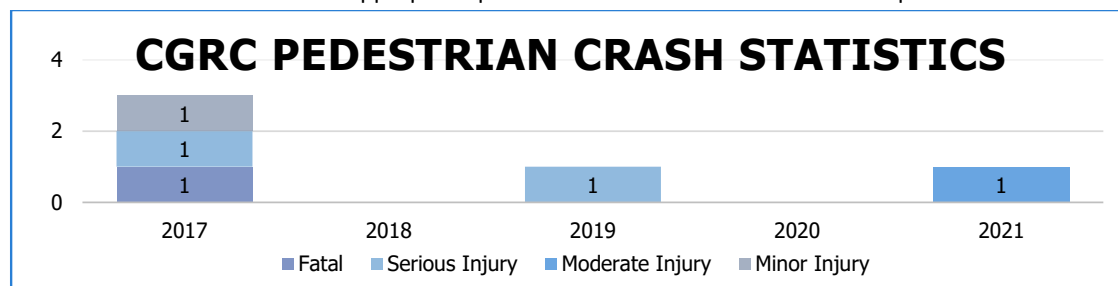
Footpath Audits are also regularly undertaken to assess the current status of pedestrian facilities. When auditing footpaths the condition of the footpath is assessed, trip hazards identified and reported, and maintenance carried out as required.





### 4.3 Pedestrian Crash Data

Pedestrians are vulnerable road users and in the event of a crash, unlike vehicle occupants, have little or no protection to shield them from the force of the crash. Crashes involving pedestrians often result in more severe outcomes and therefore appropriate pedestrian infrastructure is of critical importance.



Ratified data over the past five years (2017 to 2021 inclusive), reports a total of 5 pedestrian crashes within the Cootamundra-Gundagai Regional Council LGA, one of which was fatal, two resulted in serious injuries and one pedestrian received minor injuries. There were no pedestrian crashes recorded in 2016 or 2018.

Crash statistics provide valuable information on location, time of day and weather conditions. Statistics for CGRC note that four out of the five pedestrian crashes occurred on 2-way undivided roads of which one of crash occurred in darkness, two in daylight hours and two at dusk. Although there is no evidence of crash clusters in the region, the crash data does highlight the importance of additional footpaths and pedestrian crossings within residential areas.

### 4.4 Public Disability Car Spaces

The list and corresponding map below highlight the current locations of disability car parks available on Council roads in Gundagai. Private disability car parks are not included in this list.

Map Number	Pedestrian Attractor	Location	Number of Spaces
1	Gundagai District Services Club	0 Sheridan Street, Gundagai	1
2	Gundagai CBD	234 Sheridan Street, Gundagai	1
3	Gundagai CBD	164 Sheridan Street, Gundagai	1
4	Gundagai Medical Centre	95 Sheridan Street, Gundagai	1
<b>Total On-Street Public Disabled Car Parks</b>			<b>4</b>





## 5. Community Consultation

### 5.1 Participation

A public survey was carried out between 25 July and 31 December 2022 with the aim of ascertaining the needs and concerns of the community. In order to ensure that relevant stakeholder views were represented, the survey was distributed throughout the community via Council's website, Facebook page, and local paper. The PAMP Survey was also distributed to relevant community groups. A copy of the survey and the results is provided in Appendix D.

Recent service requests regarding pedestrian issues recorded in Council's management system were also considered in establishing footpath priorities.

The Draft PAMP was placed on public exhibition for a period of 28 days and received xx submissions during that time frame.

### 5.2 Community Consultation Results

At the end of the survey period, a total of 154 responses were received with a summary of the pertinent results included below:

- Gundagai represented 48% of participants with the least number of responses coming from the Adjungbilly community, with 0.8%.
- 30% of the residents partaking in the survey require mobility aids when walking (such as wheelchairs, walking frames, etc).
- Footpaths and kerb ramps rated as the most important pedestrian infrastructure required to support pedestrian mobility needs at 71%.

The following were considered to be the most important issues as determined by residents:

- A lack of footpaths linking local facilities and attractors with the residential areas of town.
- Substandard kerb ramps and kerb heights throughout the network.
- The need for additional pedestrian crossings.

The majority of respondents provided further information regarding areas of interest, room for improvement and suggestions for new or improved paths. These comments have been considered when developing the schedule for future pedestrian facilities. A full summary of survey results has been provided in Appendix D.

## 6. PAMP Work Prioritisation

### 6.1 Work Prioritisation Identification

On-site physical audits have been conducted along all high, medium and low priority identified pedestrian routes noted as areas of concern resulting from the public consultation, recorded service requests and current work schedules. The key focus of the route audits has been to identify access barriers for pedestrians with specific focus on access for less mobile pedestrians such as the elderly and people with disabilities.

The identified barriers found in a number of locations were:

- Poor kerb ramp design not meeting Australian Standard
- Lack of kerb ramps at pedestrian crossing points
- Lack of pedestrian refuges in areas of wide road crossing near pedestrian generators
- Lack of footpath infrastructure
- Cracking and raised paving in the path of travel.

The audit was conducted using the following documents or sections thereof:

- How to Prepare a Pedestrian Access and Mobility Plan – RTA
- Austroads guidelines 2002 and in accordance with RTA Technical Direction TD2003 / RS03 Ver. 2 (August 2005).

All crossing points along the identified pedestrian routes were examined as a part of this PAMP. New footpaths have also been identified and can be seen in Appendix B. These footpaths are required to complete links, extend the existing network to popular facilities and improve existing footpaths where required.

## 6.2 Work Prioritisation Methodology

The priority of works has been determined based the Weighted Criteria Scoring System for PAMP Works Prioritisation as developed for the RTA PAMP Guidelines, utilising community consultation. All works are ranked according to the total score as either High, Medium, Low or Low Low priority.

Easy Guide to Assessing Footpath Risk Rating		LIGHTING	Lighting Excellent (5)	Lighting Good (4)	Lighting Adequate (3)	Lighting Inadequate (2)	No Artificial Lighting (1)
		SHADOWS	No Shadows	Little Shadow	Some Shadow	Medium Shadow	Heavy Shadow
TRIP SIZE (mm)	UNEVENNESS	SLIPPERINESS	If rating is in coloured, you must consider the volume of traffic and the location of the footpath. If they are important, go to the next level up.				
> 30 (5)	Extreme (5)	Extreme (5)	1	1	1	1	1
20 to 30 (4)	Very (4)	Very (4)	2	2	2	1	1
15 to 20 (3)	Uneven (3)	Uneven (3)	2	2	2	2	1
5 to 15 (2)	Slight (2)	Slight (2)	3	3	3	2	2
< 5 (1)	(1)	(1)	4	4	4	4	4
High Priority 1 to Lower Priority 4							

Each identified pedestrian crossing point was scored using this system. These criteria are not intended to exclude works all together, but rather to provide a means of determining the priority of works.

## Conclusions and Recommendations

From the works identified in Appendix B, Council shall identify prioritised works and plan within the given resources available for the financial year.

The following recommendations are made as part of this Plan:

Increased inclusive mobility:

- Council provide access on foot for as many places as possible, particularly to public buildings and health services.
- Ensure walking and mobility needs are considered in all future Master Plans and redevelopment opportunities.
- Ensure walking and mobility needs are considered in all future development applications and planning processes.
- Ensure that as far as practical the construction and maintenance of paths provide acceptable cross fall, grades and other design standards to suit disability requirements.

Well designed and managed spaces and places for people:

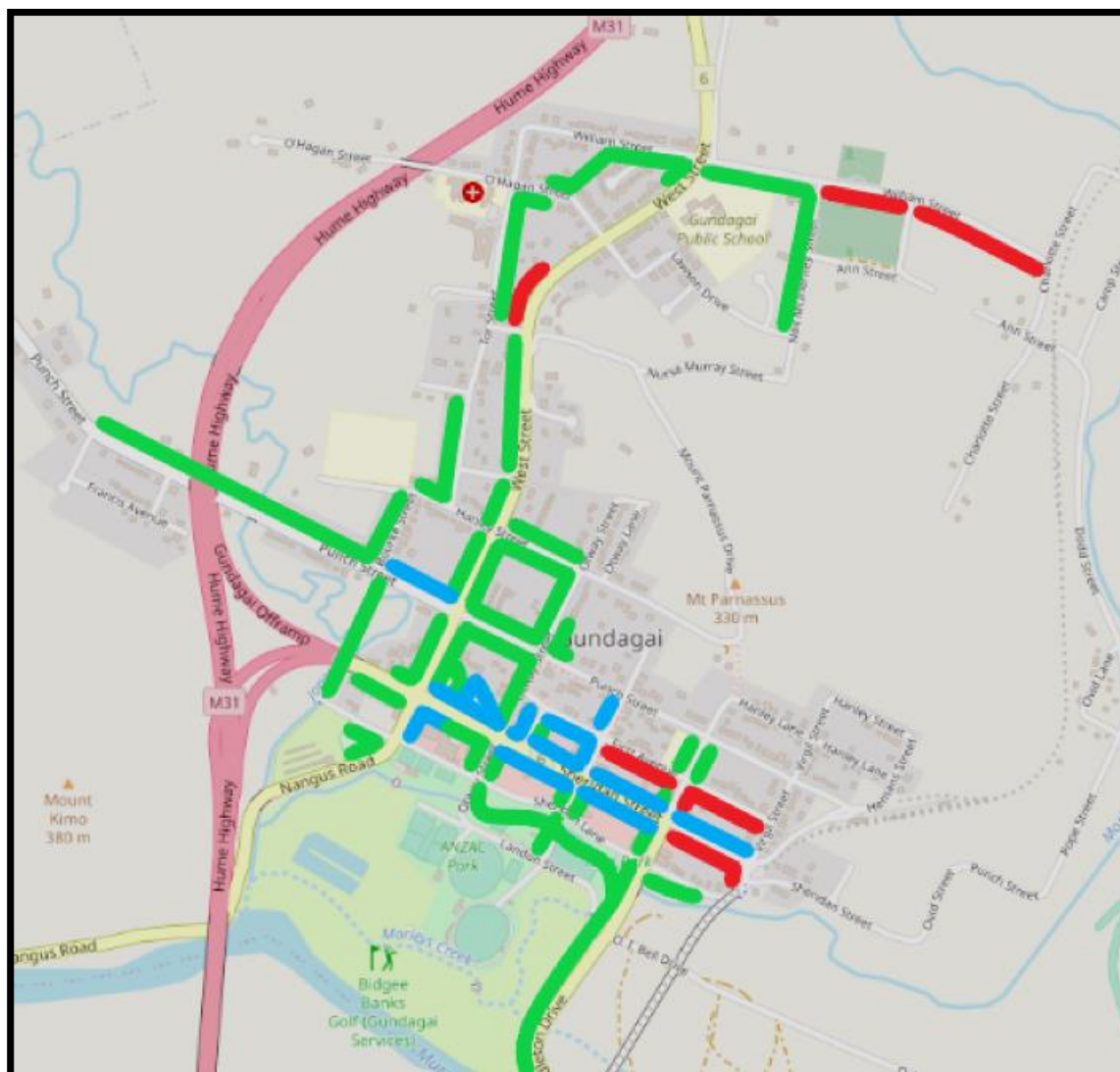
- Ensure pedestrian needs are promoted as part of future road reconstructions.
- Community events coordinated by Council will provide access for pedestrians and people with reduced accessibility.
- Ensure vegetation on road verges is managed so as not to inhibit the safe and accessible use of these areas by pedestrians.

Increased safety for pedestrians:

- Ensure pedestrian safety is prioritised in high pedestrian areas and in areas of vulnerable road users (schools, aged care, CBD).
- Promote a healthy community.
- Encourage the use of footpath and shared footpath/cycleway network for health and recreational use.

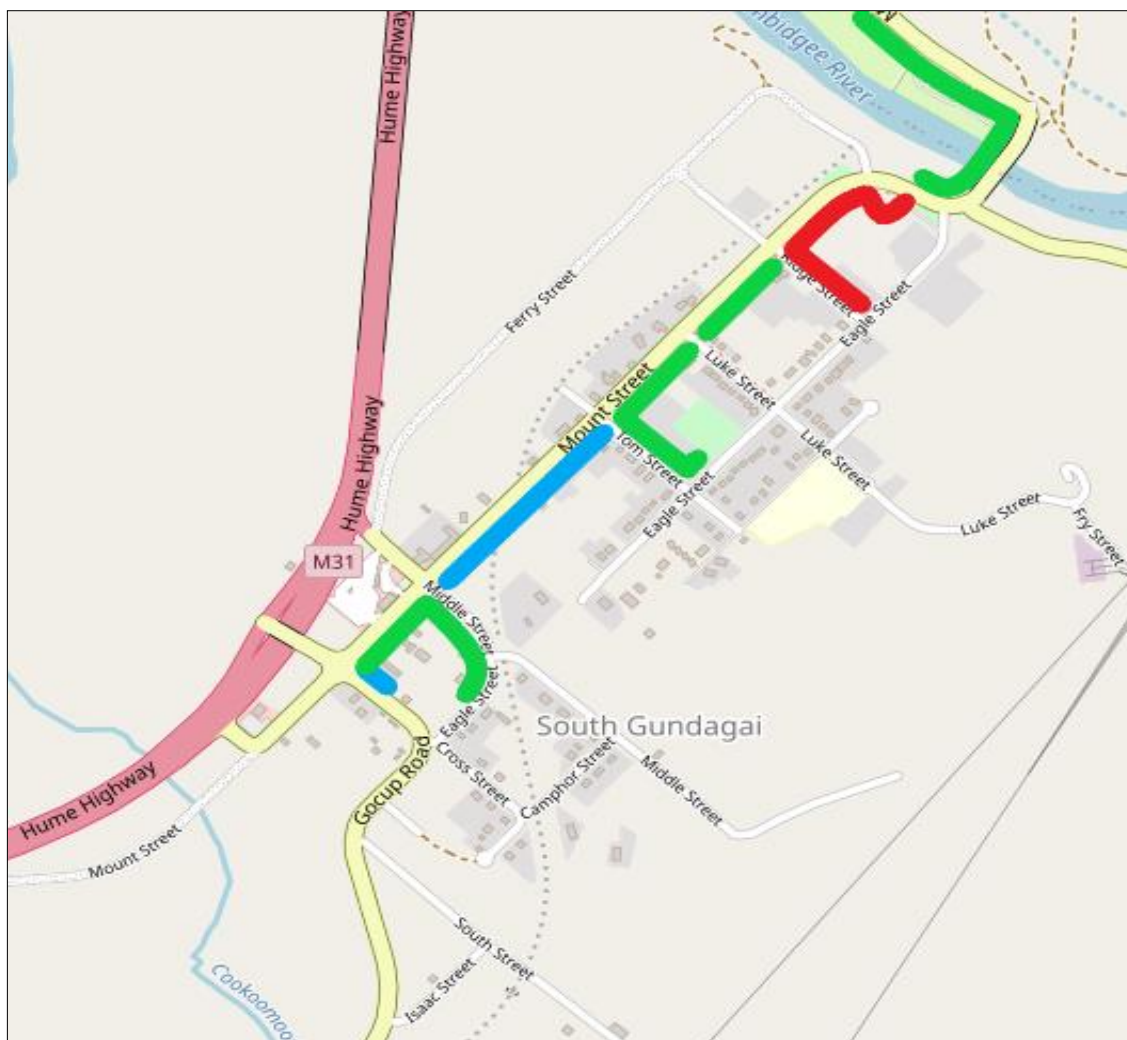
# Appendix A – Maps of Existing Pedestrian Network

## North Gundagai



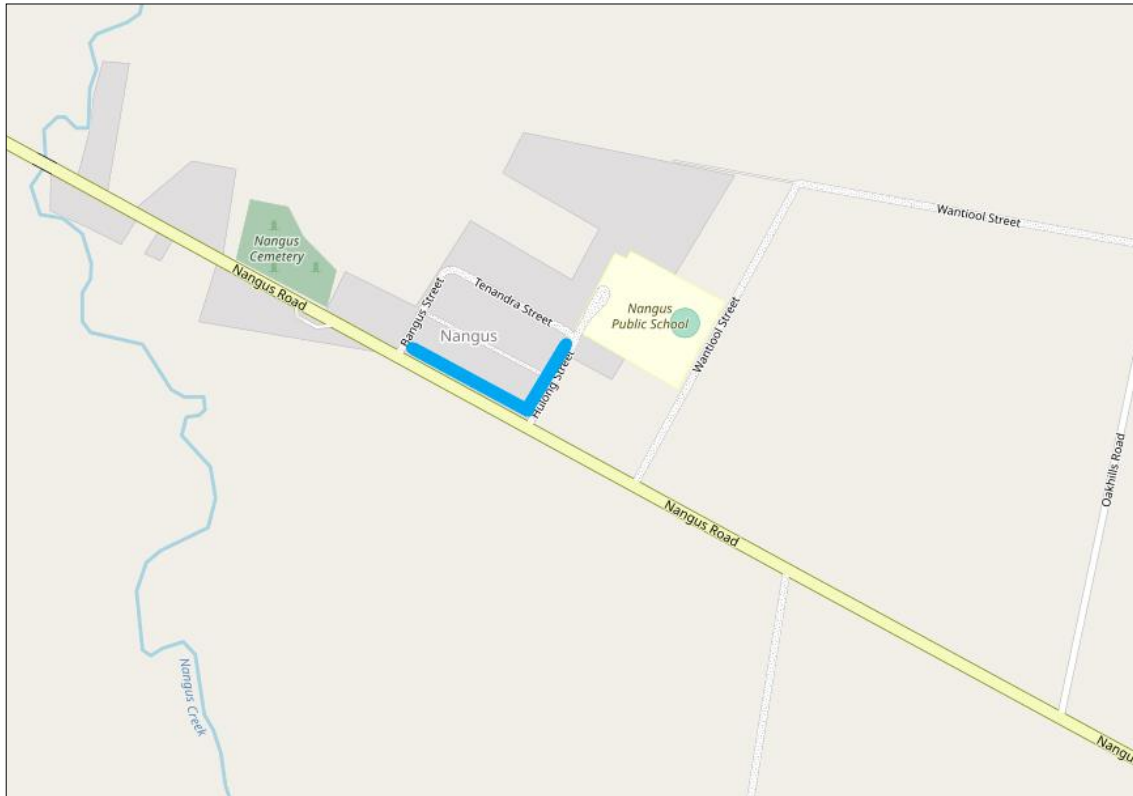
- **URGENT REPAIRS REQUIRED**
- **REPAIRS REQUIRED**
- **GENERAL MAINTENANCE**

## South Gundagai



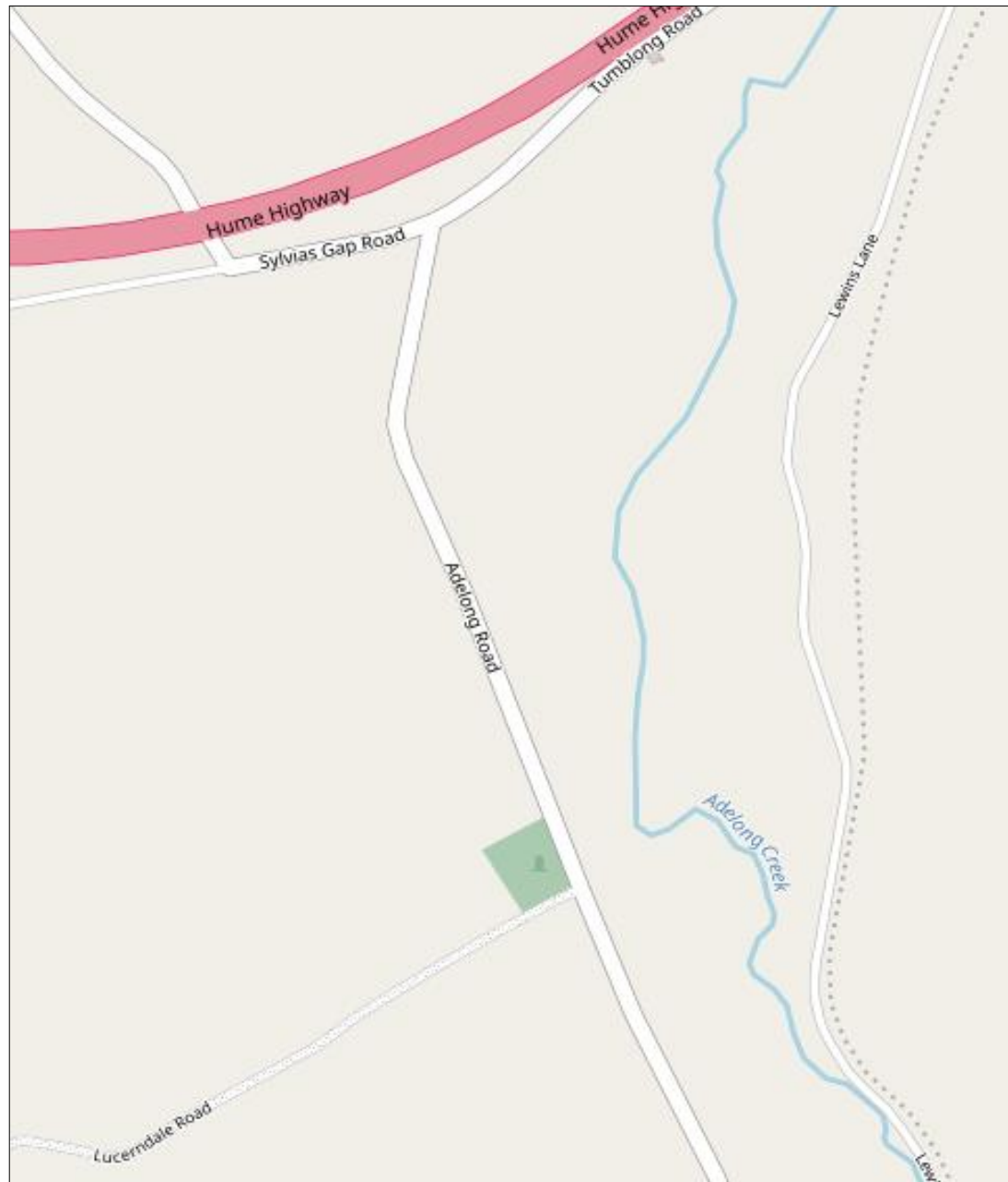
- URGENT REPAIRS REQUIRED
- REPAIRS REQUIRED
- GENERAL MAINTENANCE

# Nangus



- URGENT REPAIRS REQUIRED
- REPAIRS REQUIRED
- GENERAL MAINTENANCE

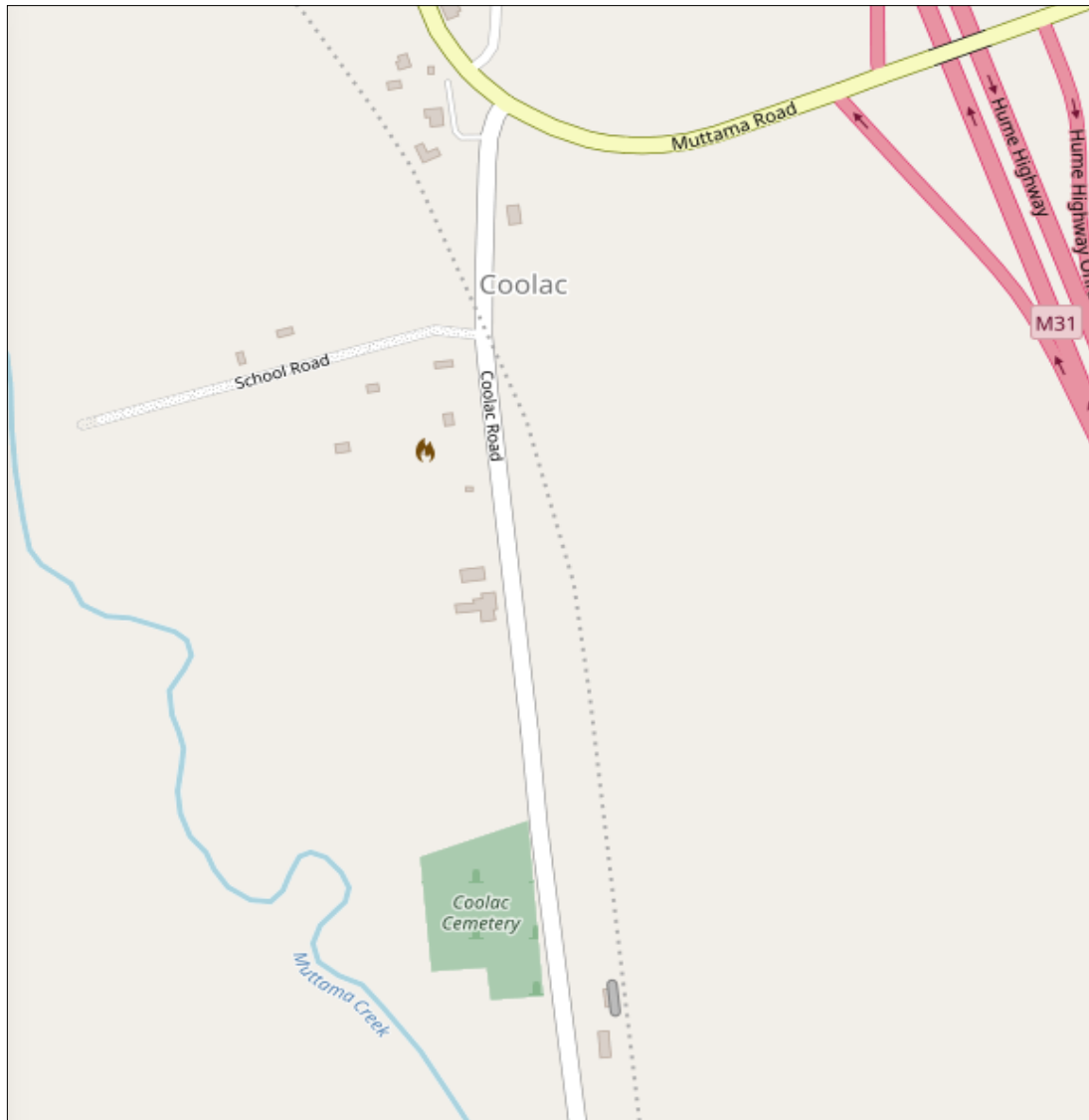
# Tumblong



**NO EXISTING FOOTPATH INFRASTRUCTURE**



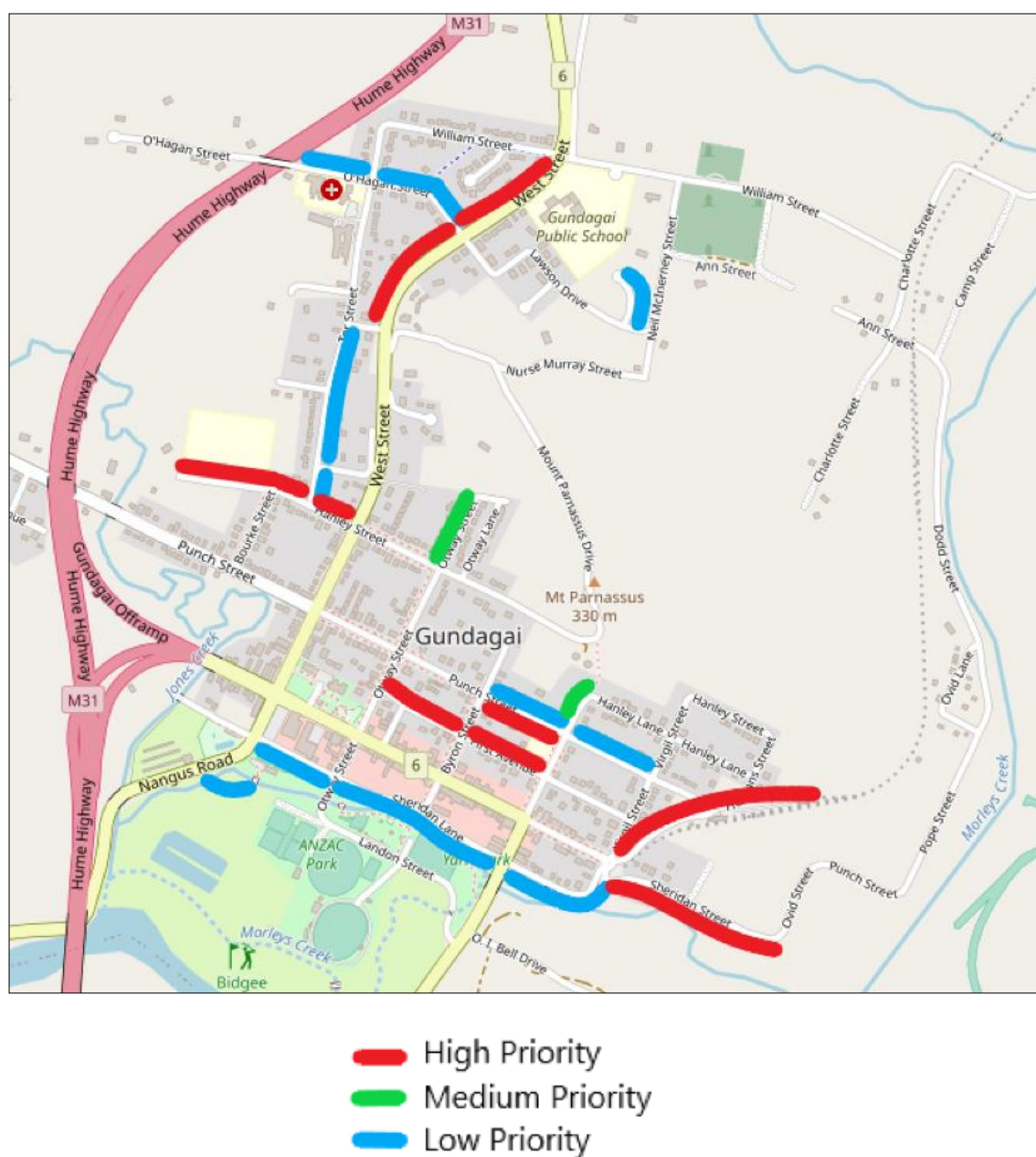
## Coolac



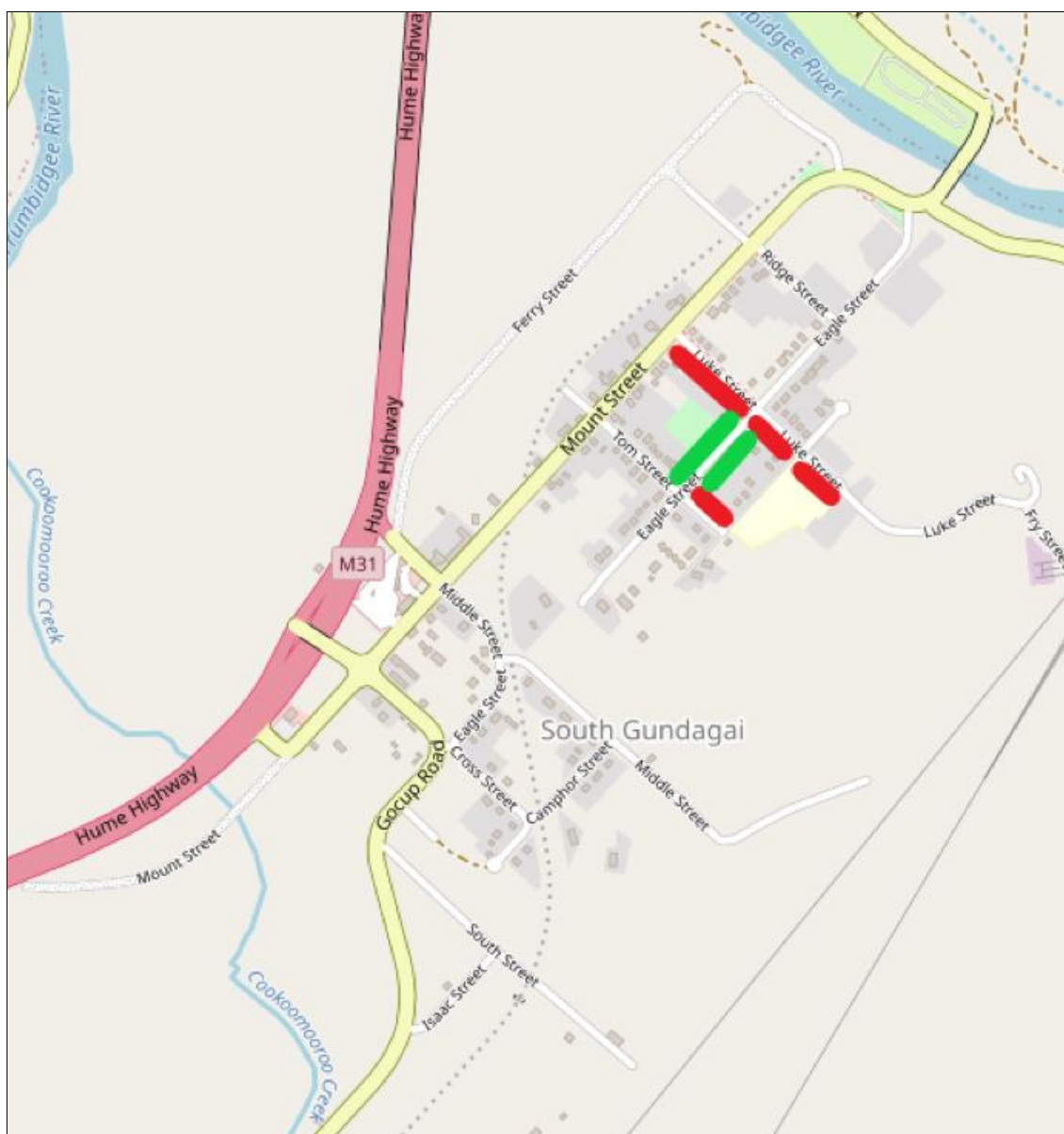
**NO EXISTING FOOTPATH INFRASTRUCTURE**



## North Gundagai

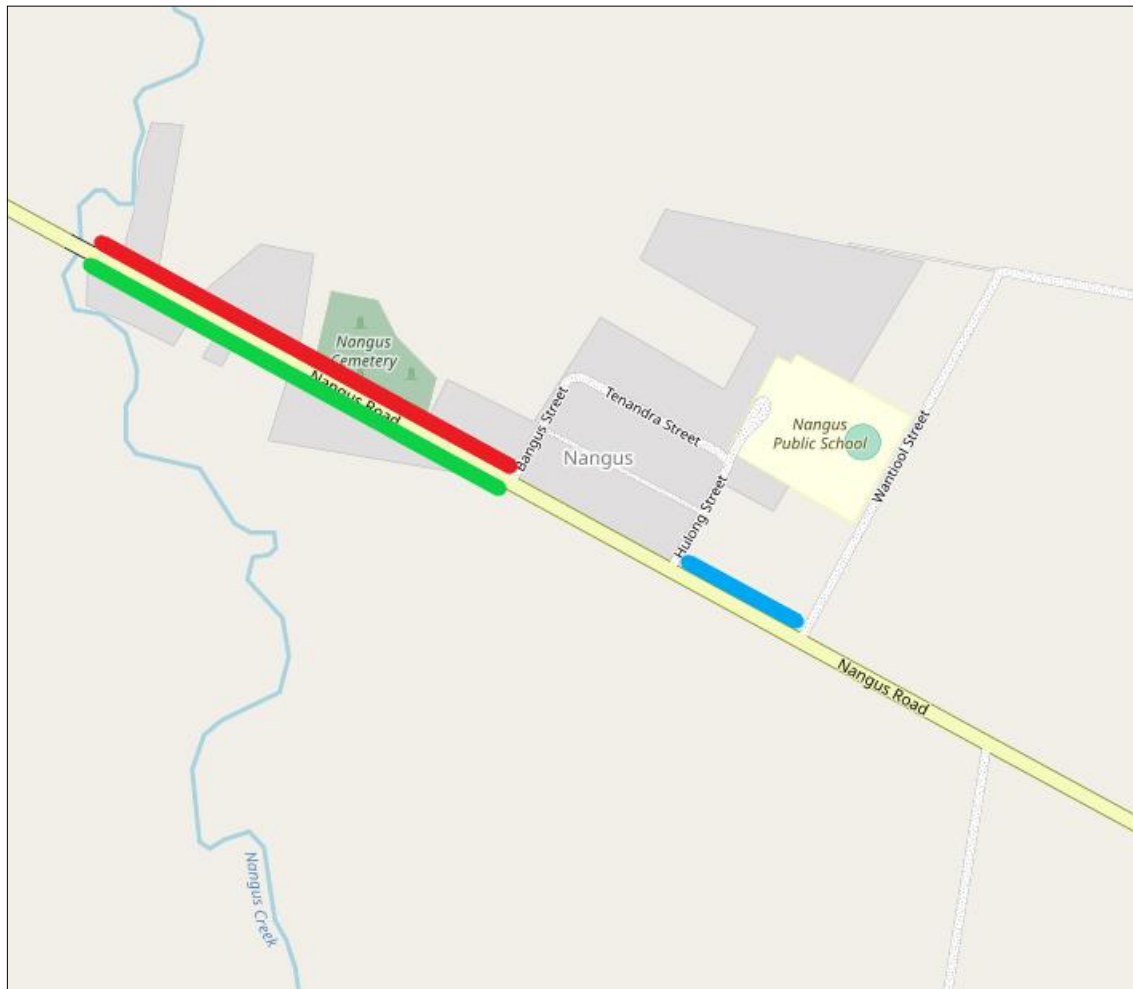


## South Gundagai



- High Priority
- Medium Priority
- Low Priority

# Nangus



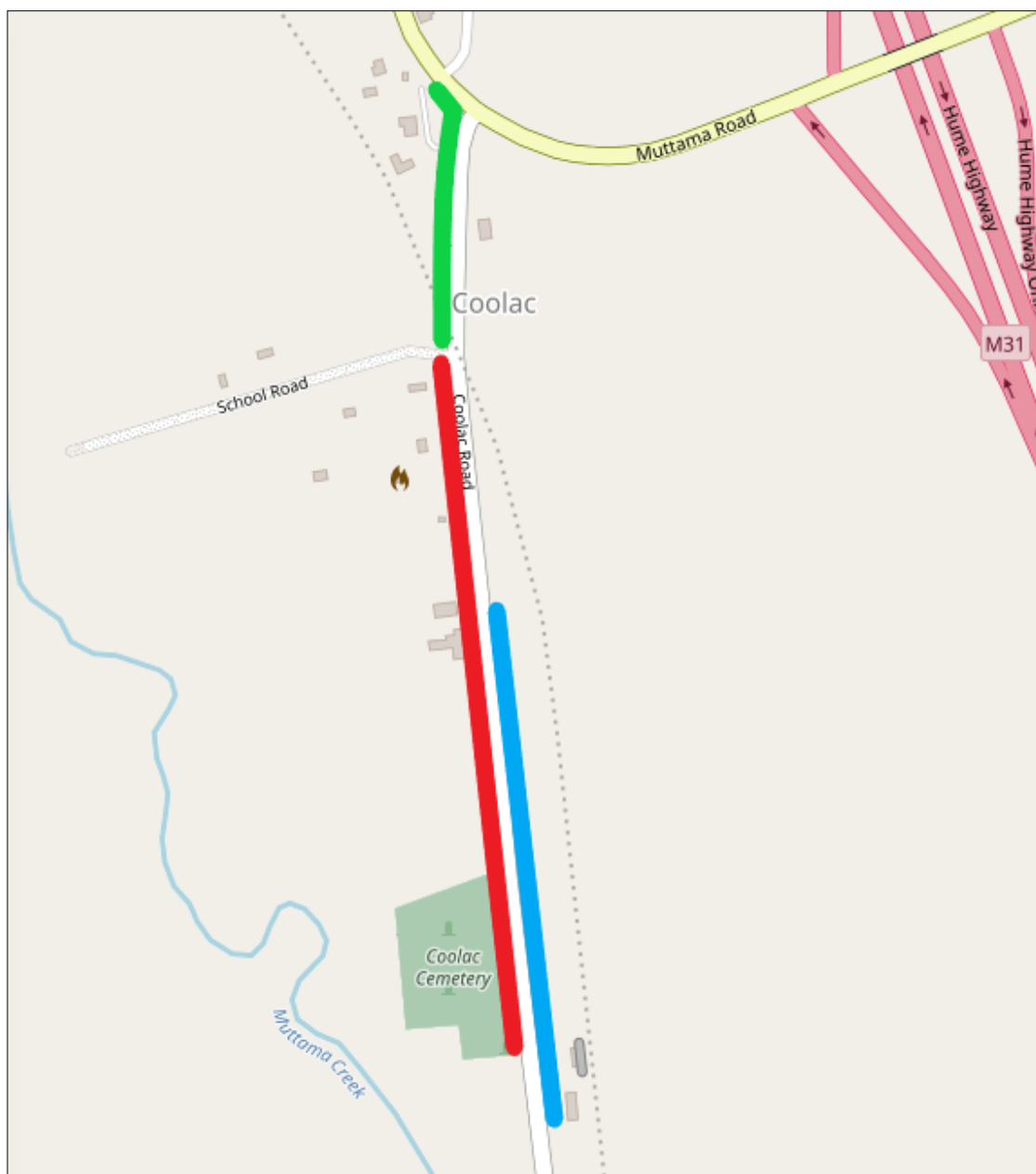
- High Priority
- Medium Priority
- Low Priority

# Tumblong



- High Priority
- Medium Priority
- Low Priority

# Coolac



- High Priority
- Medium Priority
- Low Priority

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## Appendix C - PAMP Audit: Key Results and Corrective Actions

No	GUNDAGAI - Existing Footpaths, Ramps & Crossings	PRIORITY	LENGTH	WIDTH	AREA	RAMPS	COST	Comments
GR1	Mount Street - Replace footpath from Tumut to Ridge St	HIGH	334	1.5	501		\$ 70,140.00	Subject to CPI and market changes
GR2	Homer Street - footpath replacement from Punch Street to First Ave	HIGH	105	1.5	157.5	2	\$ 24,450.00	Subject to CPI and market changes
GR3	William Street - footpath replacement from Neil McInerney Street past Short Street	HIGH	493	2	986	3	\$ 141,640.00	Subject to CPI and market changes
GR4	West Street - footpath replacement from Nurse Murray Street towards O'Hagan Street	MEDIUM	493	1.5	739.5	0	\$ 103,530.00	Subject to CPI and market changes
GR5	First Avenue - footpath replacement from Homer St to Virgil St	MEDIUM	208	1.5	312	2	\$ 46,080.00	Subject to CPI and market changes
GR6	First Avenue - footpath replacement from Homer St to Byron St	MEDIUM	210	1.5	315	2	\$ 46,500.00	Subject to CPI and market changes
GR7	Ridge Street - footpath replacement from Mount St to Eagle St	MEDIUM	203	1.5	304.5	2	\$ 45,030.00	Subject to CPI and market changes
GR8	Mount Street - Middle St to Cross Street	LOW	215	2.4	516	2	\$ 74,640.00	Still in Good Condition - Subject to CPI and market changes
GR9	Middle Street - From Mount St to Eagle St	LOW	149	1.5	223.5	2	\$ 33,690.00	Still in Good Condition - Subject to CPI and market changes
GR10	Mount Street - Ridge St to Tom St	LOW	455	2.4	1092	4	\$ 157,680.00	Still in Good Condition - Subject to CPI and market changes
GR11	Tom Street - Mount St to Eagle St	LOW	206	1.5	309	2	\$ 45,660.00	Still in Good Condition - Subject to CPI and market changes
GR12	Luke Street - Mount St to Eagle St	LOW	220	1.5	330	0	\$ 46,200.00	Still in Good Condition - Subject to CPI and market changes

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GR1 3	Prince Alfred Bridge - Middleton Drive to Tumut St	LOW	60	1.5	90	2	\$ 15,000.00	TfNSW Manages the majority of this section, Council's part only.
GR1 4	Middleton Drive - Bridge to Sheridan St	LOW	1104.2	1.2	1325.0 4	5	\$ 191,505.60	Still in Good Condition - Subject to CPI and market changes
GR1 5	Yarri Park Paths	LOW	683	2.4	1639.2	5	\$ 235,488.00	Still in Good Condition - Subject to CPI and market changes
GR1 6	Old Mill Park Paths	LOW	168	2	336	2	\$ 49,440.00	Still in Good Condition - Subject to CPI and market changes
GR1 7	Byron Street - Sheridan Lane to Sheridan St (both sides)	LOW	137	1.5	205.5	4	\$ 33,570.00	Still in Good Condition - Subject to CPI and market changes
GR1 8	Otway Street - Sheridan Lane to Hanley St (both sides)	LOW	1045	1.5	1567.5	14	\$ 236,250.00	Still in Good Condition - Subject to CPI and market changes
GR1 9	Sheridan Street - Otway St to Services Club	LOW	121	1.2	145.2	1	\$ 21,528.00	Still in Good Condition - Subject to CPI and market changes
GR2 0	Gundagai Swimming Pool - Sheridan Lane and Nangus Road	LOW	219	1.5	328.5	4	\$ 50,790.00	Still in Good Condition - Subject to CPI and market changes
GR2 1	Sheridan Street - Off ramp to West Street (both sides)	LOW	269	1.2	322.8	2	\$ 47,592.00	Still in Good Condition - Subject to CPI and market changes
GR2 2	Footpath under offramp from Sheridan lane to Punch St	LOW	358	2.5	895	0	\$ 125,300.00	Still in Good Condition - Subject to CPI and market changes
GR2 3	Footpathpast Council to VIC from West St to Sheridan St	LOW	181	1.5	271.5	4	\$ 42,810.00	Still in Good Condition - Subject to CPI and market changes
GR2 4	Kitchener Street - from Sheridan St	LOW	66	1.5	99	1	\$ 15,060.00	Still in Good Condition - Subject to CPI and



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								market changes
GR2 5	Homer Street - Sheridan Lane to Punch St	LOW	303	1.2	363.6	6	\$ 58,104.00	Still in Good Condition - Subject to CPI and market changes
GR2 6	Punch Street - Byron St to West St	LOW	418	1.2	501.6	4	\$ 75,024.00	Still in Good Condition - Subject to CPI and market changes
GR2 7	Punch St - Bourke St under bridge	LOW	866	1.5	1299	1	\$ 183,060.00	Still in Good Condition - Subject to CPI and market changes
GR2 8	Bourke St - Punch St to Hanley St	LOW	205	1.5	307.5	1	\$ 44,250.00	Still in Good Condition - Subject to CPI and market changes
GR2 9	Corner of Hanley and Tor Street	LOW	243	1.5	364.5	0	\$ 51,030.00	Still in Good Condition - Subject to CPI and market changes
GR3 0	West St - Hanley to Nurse Murray	LOW	478	1.2	573.6	4	\$ 85,104.00	Still in Good Condition - Subject to CPI and market changes
GR3 1	Hanley - Otway St to West St (both sides)	LOW	378	1.2	453.6	4	\$ 68,304.00	Still in Good Condition - Subject to CPI and market changes
GR3 2	Corner of Otway St and Punch St	LOW	105	1.2	126	2	\$ 20,040.00	Still in Good Condition - Subject to CPI and market changes
GR3 3	Tor Street - Nurse Murray St to O'Hagen St	LOW	345	1.5	517.5	2	\$ 74,850.00	Still in Good Condition - Subject to CPI and market changes
GR3 4	O'Hagen Street - Tor towards West Street	LOW	101	2	202	1	\$ 29,480.00	Still in Good Condition - Subject to CPI and market changes
GR3 5	Path from O'Hagen to William Street	LOW	255	2	510	2	\$ 73,800.00	Still in Good Condition - Subject to CPI and market changes



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GR3 6	William Street - footpath to and around corner of West St	LOW	172	2	344	2	\$ 50,560.00	Still in Good Condition - Subject to CPI and market changes
GR3 7	William Street - West Street to Neil McInerney St	LOW	285	2	570	2	\$ 82,200.00	Still in Good Condition - Subject to CPI and market changes
GR3 8	Neil McInerney Street - Lawson Drive to William St	LOW	367	2	734	2	\$ 105,160.00	Still in Good Condition - Subject to CPI and market changes
<b>No</b>	<b>GUNDAGAI MISSING LINKS AND NEW INFRASTRUCTURE</b>	<b>PRIORITY</b>	<b>LENGTH</b>	<b>WIDTH</b>	<b>AREA</b>	<b>RAMPS</b>	<b>COST</b>	
GN1	Punch Street - Boundary footpath around St Patricks School	HIGH	209	1.5	313.5	2	\$ 46,290.00	Subject to CPI and market changes
GN2	First Avenue - Boundary footpath around St Patricks School	HIGH	209	1.5	313.5	2	\$ 46,290.00	Subject to CPI and market changes
GN3	Luke Street - Mount Street to Gundagai South Public School	HIGH	379	1.5	568.5	3	\$ 83,190.00	Subject to CPI and market changes
GN4	Tom Street- Eagle Street to Camphor Lane	HIGH	105	1.5	157.5	2	\$ 24,450.00	Subject to CPI and market changes
GN5	First Avenue - Safe drop pedestrian zone for pre-school	HIGH	120	4	480	0	\$ 67,200.00	Subject to CPI and market changes
GN6	Sheridan Street - Cenotaph to Ovid Street	HIGH	504	1.5	756	0	\$ 105,840.00	Subject to CPI and market changes
GN7	West Street - Public School pedestrian crossing to Nurse Murray Street	HIGH	651	1.5	976.5	4	\$ 141,510.00	Subject to CPI and market changes
GN8	Hanley St - West St to Highschool	HIGH	135	1.5	202.5	2	\$ 30,750.00	Subject to CPI and market changes
GN9	Homer St - Punch St to Hanley Lane	MEDIUM	101	1.5	151.5	2	\$ 23,610.00	Subject to CPI and market changes
GN10	Otway Street - from Hanley Street	MEDIUM	214	1.5	321	2	\$ 47,340.00	Subject to CPI and market changes
GN11	Camphor Lane - Luke Street to Tom Street	MEDIUM	207	1.5	310.5	0	\$ 43,470.00	Subject to CPI and market changes
GN1	Eagle Street - Luke Street to Tom Street	MEDIUM	207	1.5	310.5	0	\$ 43,470.00	Subject to CPI and market changes

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2								market changes
GN1								Subject to CPI and market changes
3	Tor Street - Nurse Murray St to Jack Moses Ave	LOW	348	1.5	522	2	\$ 75,480.00	Subject to CPI and market changes
GN1								Subject to CPI and market changes
4	Sheridan Lane - West Street to Homer Street	LOW	672	1.5	1008	6	\$ 148,320.00	Subject to CPI and market changes
GN1								Subject to CPI and market changes
5	Punch Street - Byron Street to Virgil Street	LOW	447	1.5	670.5	0	\$ 93,870.00	Subject to CPI and market changes
GN1								Subject to CPI and market changes
6	Banjo Paterson Place - connect to Lawson Drive	LOW	125	1.5	187.5	0	\$ 26,250.00	Subject to CPI and market changes
GN1								Subject to CPI and market changes
7	O'Hagen - West Street to the bridge	LOW	487	1.5	730.5		\$ 102,270.00	Subject to CPI and market changes
GN1								Includes pedestrian bridge - Subject to CPI and market changes
8	Morley's Creek - continuation of walking track	LOW	360	2.5	900	2	\$ 578,400.00	Subject to CPI and market changes
GN1								Subject to CPI and market changes
9	Rusconi Pl - Sheridan Street to the Railway Station	LOW	400	1.5	600	1	\$ 85,200.00	Subject to CPI and market changes
	<b>TUMBLONG - NEW INFRASTRUCTURE</b>							
TN1	Adelong Road - Opposite side to Cemetery to Town Hall	HIGH	921	2	1842		\$ 257,880.00	Subject to CPI and market changes
TN2	Adelong Road - Town Hall to Sylvia's Gap Road	MEDIUM	855	2	1710		\$ 239,400.00	Subject to CPI and market changes
TN3	Sylvia's Gap Road - from Adelong Rd to the Tavern	MEDIUM	275	2	550		\$ 77,000.00	Subject to CPI and market changes
TN4	Adelong Road - Cemetery to Town Hall	LOW	921	2	1842		\$ 257,880.00	Subject to CPI and market changes
	<b>NANGUS - NEW INFRASTRUCTURE</b>							
NN1	Kimo Street - Bangus St along main street to bridge	HIGH	590	2	1180	2	\$ 167,600.00	Subject to CPI and market changes
NN2	Kimo Street - Bangus St along main street opposite side	MEDIUM	590	2	1180	2	\$ 167,600.00	Subject to CPI and market changes
NN3	Kimo Street - Wantiool to Hulong Street	LOW	180	1.5	270	2	\$ 40,200.00	Subject to CPI and market changes

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

	COOLAC - NEW INFRASTRUCTURE							
CN1	Coolac Road - School Road to Coolac Cemetery	HIGH	742	1.5	1113	0	\$ 155,820.00	Subject to CPI and market changes
CN2	Coolac Road - School Road to Muttama Road Intersection	MEDIUM	300	1.5	450	0	\$ 63,000.00	Subject to CPI and market changes
CN3	Coolac Road - Railway Station to opposite Town Hall	LOW	960	1.5	1440	0	\$ 201,600.00	Subject to CPI and market changes

# Pedestrian Access and Mobility Plan (PAMP) Survey

## What is a PAMP?

Together with the Roads and Maritime Services (RMS), Councils in NSW have a responsibility to provide safe, convenient and connected pedestrian routes which will encourage people to walk rather than use cars. In 1998, the RMS began a new program to assist councils in their planning for pedestrians. This program is known as PAMP – Pedestrian Access and Mobility Plan.

The Cootamundra-Gundagai Regional Council (CGRC) PAMP will align with Council's key principles and objectives identified in the 2022 Community Strategic Plan in achieving pathway network infrastructure and maintenance that respects community expectations and needs. It will provide the framework for developing pedestrian routes or areas identified as important for walkability, safety, convenience and mobility, with a particular focus on footpaths, kerb ramps and crossing facilities at critical locations.

The CGRC PAMP will be used to guide investment in safe, convenient and connected pedestrian infrastructure. It is the key instrument for planning and building needed pedestrian infrastructure in a prioritised manner. It is essential in supporting all major pedestrian funding requests directed through Transport for NSW (TfNSW) and will ensure that all available funding sources are being used effectively to improve the pedestrian network.

Community consultation and feedback is important in the development of this PAMP and Council thanks you for your participation.

1. Do you live in the Cootamundra-Gundagai Regional Council (CGRC) local district?
  - ☐ Yes
  - ☐ No
2. Do you utilise the services and facilities at the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?
  - ☐ Cootamundra
  - ☐ Gundagai
  - ☐ Stockinbingal
  - ☐ Wallendbeen
  - ☐ Muttama
  - ☐ Coolac
  - ☐ Nangus
  - ☐ Tumblong
  - ☐ Adjungbilly
3. Are you familiar with the local footpath networks in the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?
  - ☐ Cootamundra
  - ☐ Gundagai
  - ☐ Stockinbingal

- Wallendbeen
  - Muttama
  - Coolac
  - Nangus
  - Tumblong
  - Adjungbilly
4. Do you, or other family members, require mobility aids (such as wheelchairs, walking frames, etc) when travelling around the local area?
- Yes
  - No
5. Which type of community services and facilities located within the CGRC LGA do you access most frequently?
- Hospitals
  - Health Clinics
  - Childcare Centres
  - Aged Care Facilities
  - Pre-schools
  - Primary Schools
  - High Schools
  - Tafe
  - Community Business District/Mainstreet
  - Businesses not located in the CBD
  - Clubs/Pubs
  - Post Office
  - Railway Stations
  - Bus Stops
  - Taxi Ranks
  - Parks
  - Playgrounds
  - Ovals
  - Tourist Facilities
  - Recreation Areas (Tennis Courts, Swimming Pools, Sports Stadiums, Golf Courses)
  - Other (please specify) \_\_\_\_\_
6. Please provide the name and/or location of your top three most frequented services or facilities:
1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_
7. Which types of pedestrian infrastructure best supports your pedestrian mobility needs?
- Footpaths and kerb ramps
  - Footpath repairs
  - Pedestrian crossings
  - Pedestrian refuges
  - Other (please specify) \_\_\_\_\_

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COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

8. Please provide your top three priority locations with regard to footpath infrastructure improvements (your wish list):

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

9. Have you utilised existing cycleways within the region?

- ☐ Yes
- ☐ No

10. If so, which cycleways have you enjoyed the most and/or best suit your needs?

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

11. Are you aware that Cootamundra-Gundagai Regional Council has a Road Safety Officer available to discuss local concerns with members of the community?

- ☐ Yes
- ☐ No

12. Is there additional information you would like noted regarding pedestrian access and mobility in the CGRC region:

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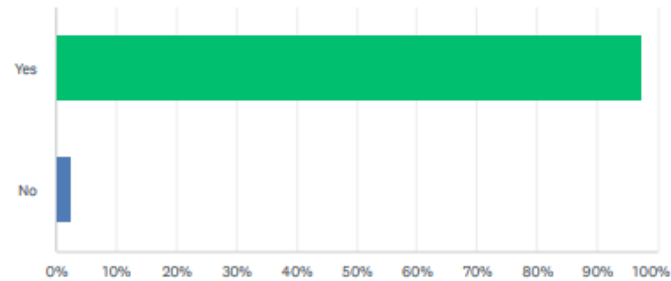
Thank you for participating in this survey – your opinion is important to us.

If you require any further information, please contact the Road Safety Officer on 1300 459 689.

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

**Q1 Do you live in the Cootamundra-Gundagai Regional Council (CGRC) district?**

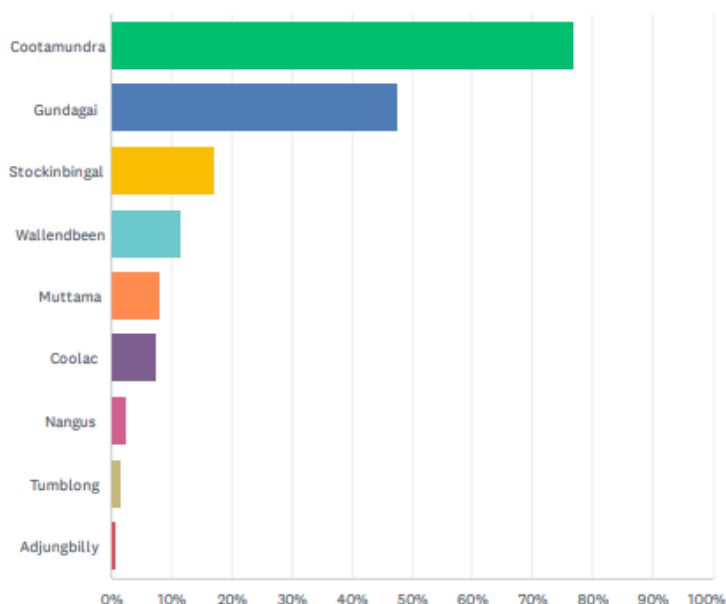
Answered: 122 Skipped: 0



ANSWER CHOICES		RESPONSES	
Yes		97.54%	119
No		2.46%	3
TOTAL			122

**Q2 Do you utilise the services and facilities at the townships, villages and/or rural communities within the CGRC district (please mark all relevant locations)?**

Answered: 122 Skipped: 0

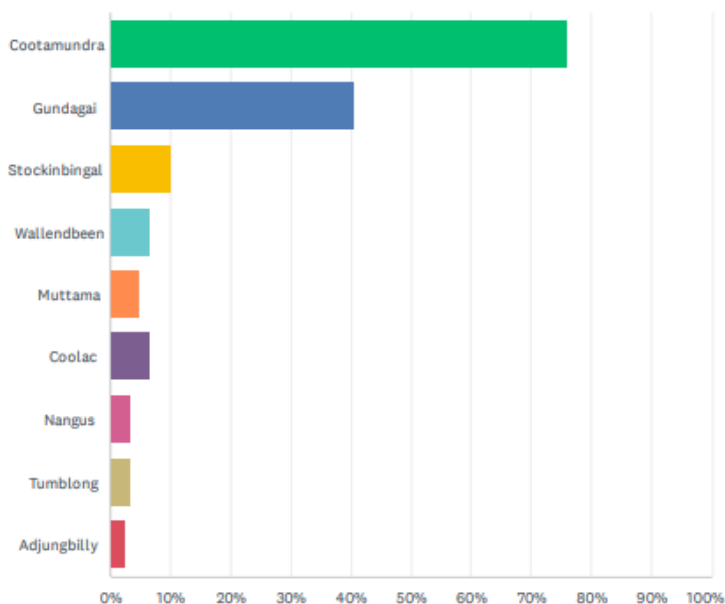


ANSWER CHOICES	RESPONSES	
Cootamundra	77.05%	94
Gundagai	47.54%	58
Stockinbingal	17.21%	21
Wallendbeen	11.48%	14
Muttama	8.20%	10
Coolac	7.38%	9
Nangus	2.46%	3
Tumblong	1.64%	2
Adjungbilly	0.82%	1
Total Respondents: 122		



**Q3 Are you familiar with the local footpath networks in the townships, villages and/or rural communities within CGRC (please mark all relevant locations)?**

Answered: 121 Skipped: 1

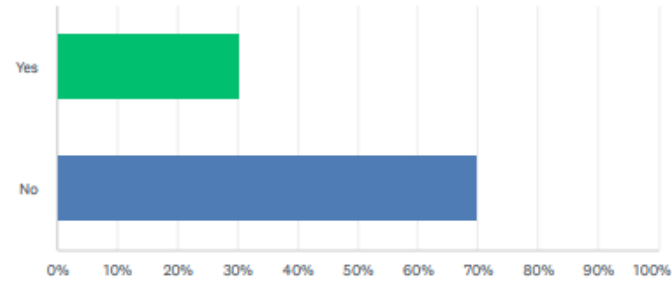


ANSWER CHOICES	RESPONSES	
Cootamundra	76.03%	92
Gundagai	40.50%	49
Stockinbingal	9.92%	12
Wallendbeen	6.61%	8
Muttama	4.96%	6
Coolac	6.61%	8
Nangus	3.31%	4
Tumblong	3.31%	4
Adjungbilly	2.48%	3
Total Respondents: 121		

COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

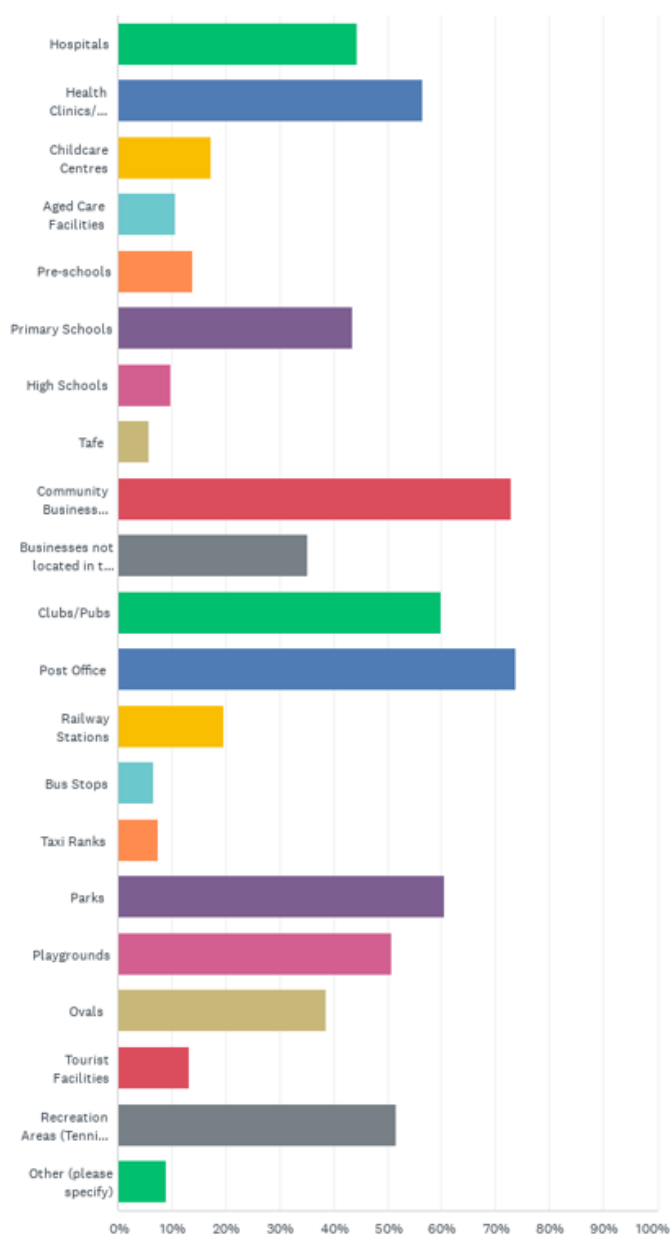
**Q4 Do you, or other family members, require mobility aids (such as wheelchairs, walking frames, etc) when travelling around the local area?**

Answered: 122 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	30.33%	37
No	69.67%	85
TOTAL		122

**Q5 Which type of community services and facilities located within the CGRC region do you access most frequently**



## COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

ANSWER CHOICES	RESPONSES	
Hospitals	44.26%	54
Health Clinics/ Medical Centres	56.56%	69
Childcare Centres	17.21%	21
Aged Care Facilities	10.66%	13
Pre-schools	13.93%	17
Primary Schools	43.44%	53
High Schools	9.84%	12
Tafe	5.74%	7
Community Business District (CBD)/Mainstreet	72.95%	89
Businesses not located in the CBD	35.25%	43
Clubs/Pubs	59.84%	73
Post Office	73.77%	90
Railway Stations	19.67%	24
Bus Stops	6.56%	8
Taxi Ranks	7.38%	9
Parks	60.66%	74
Playgrounds	50.82%	62
Ovals	38.52%	47
Tourist Facilities	13.11%	16
Recreation Areas (Tennis Courts, Swimming Pools, Sports Stadiums, Golf Courses)	51.64%	63
Other (please specify)	9.02%	11
Total Respondents: 122		

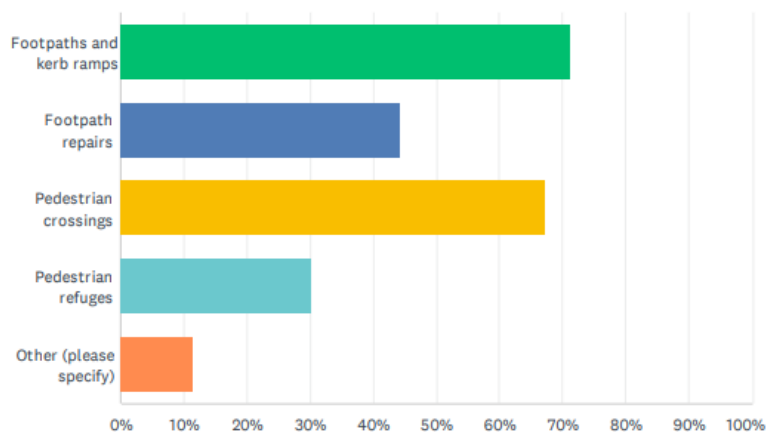
### Q6 Please provide the name and/or location of your top three most frequented services or facilities:

Answered: 117 Skipped: 5

ANSWER CHOICES	RESPONSES	
1.	99.15%	116
2.	98.29%	115
3.	97.44%	114

### Q7 Which types of pedestrian infrastructure best supports your pedestrian mobility needs?

Answered: 122 Skipped: 0



ANSWER CHOICES	RESPONSES	
Footpaths and kerb ramps	71.31%	87
Footpath repairs	44.26%	54
Pedestrian crossings	67.21%	82
Pedestrian refuges	30.33%	37
Other (please specify)	11.48%	14
Total Respondents: 122		

### Q8 Please provide your top three priority locations with regard to footpath infrastructure improvements (your wish list)?

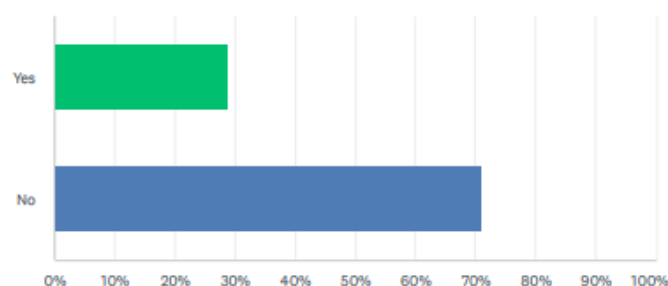
Answered: 112 Skipped: 10

ANSWER CHOICES	RESPONSES	
1.	100.00%	112
2.	87.50%	98
3.	69.64%	78

## COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

## Q9 Have you utilised existing cycleways within the region?

Answered: 121 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	28.93%	35
No	71.07%	86
<b>TOTAL</b>		<b>121</b>

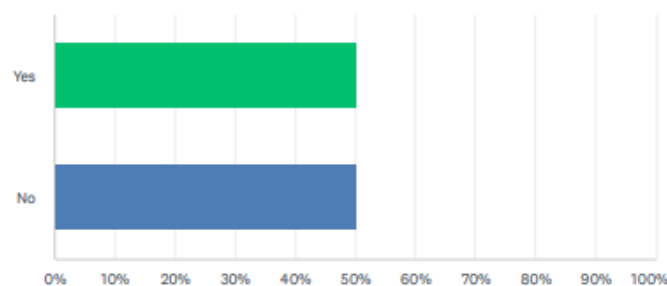
## Q10 If so, which cycleways have you enjoyed the most and/or best suit your needs?

Answered: 54 Skipped: 68

ANSWER CHOICES	RESPONSES	
1.	100.00%	54
2.	40.74%	22
3.	27.78%	15

## Q11 Are you aware the CGRC has a Road Safety Officer available to discuss local concerns with members of the community?

Answered: 120 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	50.00%	60
No	50.00%	60
<b>TOTAL</b>		<b>120</b>

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COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL

**Q12 Is there any additional information you would liked noted regarding pedestrian access and mobility in the CGRC region?**

Answered: 82   Skipped: 40



**COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL**

ABN: 46 211 642 339

PO Box 420, Cootamundra NSW 2590

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

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

**Cootamundra Office:**

81 Wallendoon Street, Cootamundra NSW 2590

Phone: 1300 459 689

Fax: 02 6940 2127

**Gundagai Office:**

255 Sheridan Street, Gundagai NSW 2722

Phone: 1300 459 689

Fax: 02 6940 2127





**8.5.2 CGRC ENGINEERING REPORT - APRIL 2023**

DOCUMENT NUMBER	389324
REPORTING OFFICER	Julie Buckley, Operations Support Officer
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>5. Integrated and accessible region</b> 5.2 Easily accessible from major cities and other regional towns
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

**RECOMMENDATION**

**The CGRC Engineering Report for the month of April 2023 be noted.**

Introduction

The CGRC Engineering Report for the month of April 2023 is submitted for the information of Council and the community.

Discussion*Fixing Local Roads:*

Works on Cooper Lane (Cootamundra) has now seen all the construction activities completed. At the time of writing the bitumen sealing was scheduled to occur in the week after Easter. Once reopened the laneway will be one-way traffic.

Construction work is also complete on Warralong Road (Cootamundra). Once again noting that at the time of writing the bitumen sealing was scheduled to occur in the week after Easter.

*State Highways:*

Works on heavy patching and pavement repairs are currently underway on the Olympic Highway between Cootamundra and Wallendbeen and the Burley Griffin Way west of Wallendbeen. The works on the Olympic Highway are a continuation of pavement excavation and replacement works similar to that undertaken in late 2022 as prioritised by Transport for NSW. The works on the Burley Griffin Way include heavy patching of pavement failures due to the wet spring of 2022.

Resealing works on selected sections of the Olympic Highway and Burley Griffin Way which were prioritised by Transport for NSW have been completed. Line marking will occur in late April of these areas.

*Bridge Replacement Program:*

The bridge replacement program has been completed on Carrs Road, Darbalara with the abutments placed prior to Easter and was open for traffic for the Easter holidays. The Lucerndale Road bridge abutments are currently being placed.

*Heavy Patching Program:*

The heavy patching program has commenced on regional roads including Nangus Road and Muttama Road.

*REPAIR Program:*

Pavement and drainage works are well underway at West and Punch Street (Gundagai) intersection under the repair program, with drainage on one side of the intersection complete.

*Geotechnical and Engineering:*

Geotechnical investigation and survey contractors have been engaged for Hillas Creek Bridge, Mundarlo with initial site inspections underway.

*General Works:*

Gravel road maintenance and maintenance grading is underway throughout the Council region, including roads to the north of Stockinbingal, including Lewins, McLaughlin's and McCaffery's Lanes.

Pothole patching on bitumen roads around the Local Government Area, has been carried out across the network, where necessary.

Grass slashing has been completed in various areas around the towns and villages, which should hopefully bring to an end slashing for the current season.

Financial

Projects funded from various funding sources, as noted above.

Maintenance works funded from the General Fund.

OLG 23a Guideline consideration

Report purpose does not conflict with guidelines.

**8.6 ENGINEERING GUNDAGAI**

Nil

**8.7 REGIONAL SERVICES GUNDAGAI**

Nil

## 8.8 REGIONAL SERVICES COOTAMUNDRA

### 8.8.1 DRAFT REGIONAL WASTE MANAGEMENT & RESOURCE RECOVERY STRATEGY 2022-2027

DOCUMENT NUMBER	389567
REPORTING OFFICER	Wayne Bennett, Manager Regional Services Cootamundra
AUTHORISING OFFICER	Matt Stubbs, Deputy General Manager - Operations
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>3. Protected and enhanced environment</b> 3.1 A natural environment is valued and protected
FINANCIAL IMPLICATIONS	There are no financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	There are no Legislative implications associated with this report.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

### RECOMMENDATION

**The draft Regional Waste Management & Resource Recovery Strategy 2022-2027 as submitted to Council on the 28 February 2023, be referred back to RERO for consideration and appropriate action.**

#### Introduction

On the 28<sup>th</sup> February 2023 Council adopted the following recommendations regarding the Draft Regional Waste Management & Resource Recovery strategy 2022-2027.

1. Where considered appropriate, councillors are invited to submit comments in writing to the Manager Waste, Parks & Recreation by the 14<sup>th</sup> of March 2023.
2. Comments received are to be reported back to the March Council Meeting for ratification prior to going to RERO for consideration.

As of the 14<sup>th</sup> of March 2023, Council staff had not received any feedback from any Councillors relating to the Draft Regional Waste Management & Resource Recovery strategy 2022-2027.

As a result it is recommended that the Draft Regional Waste Management & Resource Recovery strategy 2022-2027 as submitted to Council on the 28<sup>th</sup> of February 2023 be referred back to RERO for consideration and appropriate action.

#### Financial

No Financial Impact to Council is associated with this report.

#### OLG 23a Guideline consideration

No immediate impact on Council and or breaches of the OLG 23a Guidelines. This report investigates and guides Councils in best waste management practices and identifies opportunities that could improve waste management practices and or outcomes. The report is to assist all local Councils in

Waste Management and doesn't commit any council to actions or financial contribution. Therefore, the report has no negative impacts on either an amalgamated or demerged council.

**9 MOTION OF WHICH NOTICE HAS BEEN GIVEN**

Nil

## 10 QUESTIONS WITH NOTICE

### 10.1 QUESTIONS WITH NOTICE

DOCUMENT NUMBER	388391
REPORTING OFFICER	Teresa Breslin, Acting EA to Mayor and General Manager
AUTHORISING OFFICER	Steve McGrath, Interim General Manager

#### RECOMMENDATION

The Questions with Notice from Councillors and related responses from Council officers be noted.

#### Questions with Notice

The following questions with notice from Councillors have been received with the responses from Council officers provided respectively:

**Cr Penny Nicholson** – Following our most recent Gundagai TAC meeting, a question was asked by a TAC member wanting an update on Prince Alfred Bridge Timbers.

**Response from Council Officer** – The relevant NSW Gov Departments have appointed a contractor to commence the implementation of their proposed plans to use portions of the timber as part of some new commentary infrastructure works. The current stockpiles have been inspected with relevant timbers identified for reuse. Once the contractors have completed their works Council staff will seek a council resolution seeking approval from the Dept to commence the processing and reuse of all remaining timbers.

**Cr Penny Nicholson** – Resident have asked if there could be additional tables and chairs/picnic settings located in Carberry Park, in front of the Gundagai Office Park area. It is noticed that travellers are standing under the trees and the existing seating are in the direct sun. There are currently 3 settings, located in the sun. Would the budget allow for additional settings that are located in the shade under the trees?



**Response from Council Officer** – We acknowledge the request and if funds allow in the future, some of these seatings could be replaced with sheltered units but at this stage no works have been programmed in this financial year.

## 11 CONFIDENTIAL ITEMS

### 11.1 CLOSED COUNCIL REPORT

DOCUMENT NUMBER	389290
REPORTING OFFICER	Teresa Breslin, Acting EA to Mayor and General Manager
AUTHORISING OFFICER	Steve McGrath, Interim General Manager
RELEVANCE TO COMMUNITY STRATEGIC PLAN	<b>4. Collaborative and progressive leadership</b> 4.1 A clear strategic direction that is delivered upon
FINANCIAL IMPLICATIONS	There are no Financial implications associated with this report.
LEGISLATIVE IMPLICATIONS	To facilitate compliance with sections 10 and 11 of the Local Government Act 1993.
POLICY IMPLICATIONS	There are no Policy implications associated with this report.
ATTACHMENTS	Nil

#### Note

Council's Code of Meeting Practice allows members of the public present to indicate whether they wish to make representations to the meeting, before it is closed to the public, as to whether that part of the meeting dealing with any or all of the matters listed should be closed.

#### RECOMMENDATION

1. Item 11.2 be considered in closed Council at which the press and public are excluded in accordance with the applicable provisions of the Local Government Act, 1993 and related public interest reasons detailed.
2. In accordance with section 11 (2) and (3) of the Local Government Act, 1993, the reports, correspondence and other documentation relating to Item 11.2 be withheld from the press and public.

### 11.2 CONFIDENTIAL REPORT - BOUNDARY ROAD INFRASTRUCTURE

#### Provisions for Confidentiality

Section 10A (2) (c) – The Confidential Report contains information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

#### Public Interest

It is considered that discussion of this matter in Open council would, on balance, be contrary to public interest as it may impact on Council's ability to secure the best outcome for the community.